



NLC India Limited

('Navratna' - Government of India Enterprise)

Registered Office : No.135, EVR Periyar High Road, Kilpauk, Chennai-600 010.

Corporate Office : Block-1, Neyveli-607 801, Cuddalore District, Tamil Nadu.

CIN : L93090TN1956GOI003507, Website: www.nlcindia.in

email: investors@nlcindia.in Phone: 044-28360037, Fax: 044-28360057

Lr.No.Secy/LODR/2021

Dt.04.10.2021

To The National Stock Exchange of India Ltd. Plot No. C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai-400 051. Scrip Code : NLCINDIA	To The BSE Ltd. Phiroze JeeJeebhoy Towers Dalal Street Mumbai-400 001. Scrip Code : 513683
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Dear Sirs,

In continuation to our letter no. Secy/LODR/2021 dt. 18.09.2021. The profiles of the Auditors are furnished below.

This is for your information and record.

Thanking you,

Yours faithfully,
for NLC India Limited


Company Secretary

Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

Manohar Chowdhry & Associates

Firm Profile

2021

<http://www.mca.co.in/>



Assurance &
Risk Advisory Services



Tax
Advisory



Business &
Management Consulting



Technology Solutions
& Business Intelligence

About Us

36 years

Established in the year 1984, MCA has a standing of 36 years in the practice arena

26 partners

Specializing in various fields of professional practice spread across the branches

16 offices

Pan India presence

400+

Well trained staffs and trainees

Research

Dedicated in-house research and training team

Clientele

Established clientele and an array of services

PCAOB, USA

Member of Public Company Accounting Oversight Board

Peer Review & CAG Empanelled

Regularly peer reviewed by ICAI. Empanelled with CAG for Government & PSU Audits

Our Vision & Mission

Vision



Innovative

Be innovative, proactive and dynamic

Effective

Be effective in knowledge management and acquiring skills

Adaptive

Be adaptive to changes without compromising on values

Time Value

Value others time as much as ours and always be punctual

Technology

Use technology to enhance efficiency

Team

Build teams to pursue paths of success

Mission



We be a Professional Firm,
With Cherished Values and Skill
Sets, Known for Competencies
and Good Governance, To render
Qualitative Services in a Timely
Manner, In the Competitive Global
Environment.

T.N. Manoharan

Founder Partner & Chairman

- Papers: Presented 600+ technical papers in seminars, globally.
- Member of Appellate Authority under The Chartered Accountants Act, 1949 during 2011-14.
- Member of the Advisory Board of the Skill Development Council in BFSI Sector
- Non-executive Chairman of Canara Bank during 2015 to 2020.
- Chairman of Audit Committee of Tech Mahindra Ltd & Independent Director in Mahindra & Mahindra Ltd.
- Member of the RBI Expert Committee on stress resolution framework for Covid 19.
- Member of RBI Advisory Committee for evaluating applications for Universal & Small Finance Banks.



Padma Shri
Awarded in 2010



ICAI
Former President



CVC
Advisory Board:
Financial Frauds



Author
Professional Books.
Academician.



Awards
NDTV 'Business Leadership Award',
CNN IBN 'Indian of the year' - 2009



Director
Govt. nominated:
Board of Satyam
Computer Services

Services Portfolio



Assurance & Risk Advisory Services

- Global Assurance Services
- Independent Assurance Services
- Risk Advisory Services



Tax Advisory

- International Tax Services
- Domestic Tax Services
- Indirect Tax Services



Business & Management Consulting

- Business Consulting Services
- Business Support Services
- Other Support Services



Technology Solutions & Business Intelligence

- Data Analytics Services
- Information Technology Solutions
- Information Technology Support Services



Assurance & Risk Advisory Services

Global Assurance Services

- GAAP - Translation & Reporting
- Adoption & Implementation of IFRS
- Advisory over GAAP Reconciliation Statements
- Consolidation of International Subsidiaries/Branch offices
- Conversion of Financials to IFRS, I GAAP, US GAAP, UK GAAP

Independent Assurance Services

- Financials Statement Audit
- Internal Financial Controls Over Financial Reporting (IFCOFR) Audit
- Special Purpose Audit, Stock Audit
- Tax Audit & Transfer Pricing Report under The Income Tax Act
- Goods and Services Tax Audit
- Certification & Attestation Services

Risk Advisory Services

- Internal Audit, Risk Identification & Root Cause Analysis
- Governance Risk & Compliance
- Internal Financial Control (IFC) Testing
- Scope specific Management Audit for decision making
- Operational Due Diligence, Cost Optimization & Resource Planning
- Implementation of Standard Operating Procedures (SOP)
- Forensic Audit & Fraud Investigation



Tax Advisory

International Tax Advisory

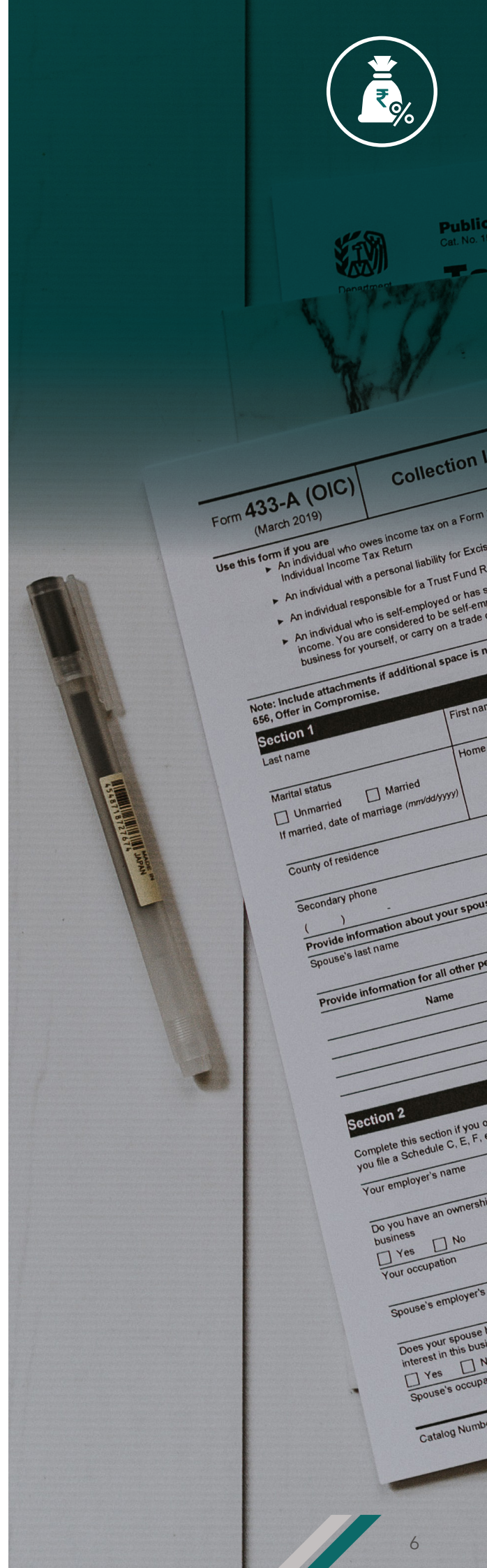
- Cross-border Transaction Tax Advisory
- Transfer Pricing Structure & Advisory
- International Tax & Treaty Impact Assessment
- Expatriate Tax Advisory
- NRI, HNI Tax Planning & Advisory
- Compliance and certification
- Tax Representations
- Appeals and Adjudication Services

Domestic Tax Advisory

- Corporate Tax Structuring & Planning
- Tax Planning for Employees & Advisory
- Advisory for Tax Litigation and Complex Transactions
- Income Tax Assessments & Representations before Authorities
- Certifications & Attestation under The Income Tax Act

Indirect Tax Services

- GST Impact Study & Structuring
- Consultancy and Opinion for Special Transactions
- Advisory & Transaction Structuring for effective utilization of ITC
- Customs & International Trade compliance
- Preparation of GST Manuals
- Representation and Adjudication
- Anti-Profiterring Certification
- Registrations and Monthly Compliances



Business & Management Consulting

Business Consulting Services

- Advisory on Corporate Structuring & Solutions for Business Restructuring
- Financial Planning & Analysis, Financial Modelling
- Mergers and Acquisition, Due Diligence, Business Valuation
- Special Purpose Market Study & Research Services
- Business Impact Assessment & Develop Growth Strategies
- Advice on ERP implementation, Setting up of Internal Processes
- Consultancy for FEMA, FDI, FPI, RBI, SEBI Policies & Guidelines
- Special Transaction Accounting & Advisory
- Support Services for Insolvency & Bankruptcy

Business Support Services

- Incorporation of Companies in India
- Setup of business operation out side India
- Outsourced Financial Accounting, Payroll & Compliance Services
- Management Information Systems (MIS) Services
- Secretarial Compliance, Labour Law Compliance,
- Representation before Company Law Board
- Annual returns and document filing with the RoC
- Support Services for STPI, SEZ, EOUs
- Fixed Asset Register; Asset Tagging with Barcodes and RFIDs
- Advisory, Support Services for Trademark, Copyright and Patent registration & compliances.



Technology Solutions & Business Intelligence



Data Analytics & IT Solutions

- A Comprehensive Approach and Analysis for Corporate Frauds
- Fact and Fault finding approach for financial transactions
- Use of Data Analytics & Modern Techniques to provide deep insights to decisions
- Process Automations
- Information Technology Health Check & Audit
- Information Technology Implementation & Project Advisory
- Information Technology Governance & Regulatory Compliance



Sectors



Banking and Finance

- Banks
- Financial Institutions
- Insurance
- NBFCs

Healthcare

- Bio Technology
- Hospitals
- Pharmaceuticals



Infrastructure

- Cement
- Telecom
- Power
- Ports
- Roads & Shipping
- Real estate
- Construction

Media

- Content Providers
- Distributors
- Movies Makers
- Theatres
- Visual effects & Animation



Capital Markets

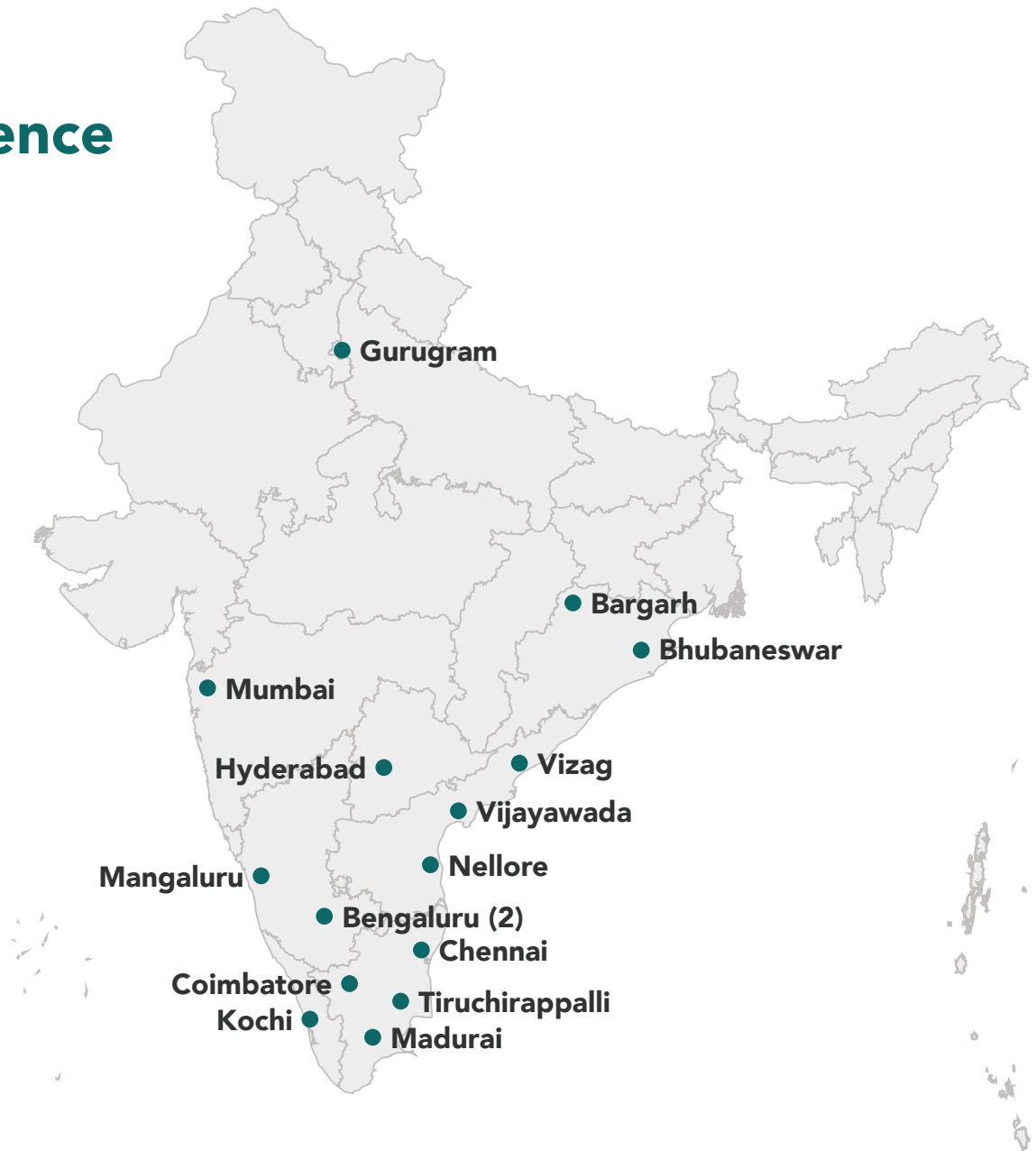
- Custodian /Depositories
- Stock Brokers
- Stock Exchanges
- Mutual Funds
- AIFs
- Foreign Portfolio Investors
- Portfolio Management Services

Engineering & Others

- Engineering
- IT & ITES
- FMCG
- Paper
- Logistics
- NGOs



Our Presence



Chennai

No.27, Subramaniam Street,
Abiramapuram,
Chennai – 600 018
Tamil Nadu, India
Ph: 044-42903333/30

Gurugram

B-1001, Plot No. 7, Mihir Housing Society, Opp. Tau Devi Lal Bio Diversity Park, Sector-52, Wazirabad, Gurugram – 122003
Delhi NCR.
Ph: +91 124 4787090 /4044821

Mumbai

116, Udyog Mandir No. 1,
7-C, Bhagoji Keer Marg,
Mahim West, Mumbai 400016,
Maharashtra.
Ph: +91 22 24445063/64/65

Bengaluru

#71, 2nd floor, 8th Main, 2nd Block, Jayanagar, Bengaluru – 560 011, Karnataka.
Ph: +91 80 26576644 / 55

Hyderabad

#204A, Concourse Complex, Opp. Lal Bungalow, Green lands Road, Ameerpet, Hyderabad - 500 016, Andhra Pradesh.
Ph: +91 40 23735533

Vizag

#02 35 73/8, Plot No 70 to 74, Sector 10 MVP Colony, Visakhapatnam - 530 017, Andhra Pradesh
Ph: +91 891 2575993 / 2505993

#74, 1st floor, 11th Cross, 3rd Block Thyagaraja Nagar, Bengaluru – 560 028, Karnataka.
Ph: +91 80 26766222



Our Presence

Mangaluru

#102, MICASA, Near KSRTC
Bus Stand, Bejai Main Road,
Mangaluru - 575 004 Karnataka.
Ph: 0824-2210883

Coimbatore

New No 750/28, Old No.
1055/27, "Gowtham Centre",
Avinashi Road, Coimbatore-641
018, Tamil Nadu.
Ph: +91 422 2242111

Madurai

3A, Myna Teppakulam, First
Street, First Floor, East Gate,
Madurai - 625 001,
Tamil Nadu.
Ph: +91 452 2331173 / 2331271

Kochi

P.B. 2071, 201, II Floor,
Athaikulath Appts,
Cheruparambath Road,
Kadavanthra, Kochi – 682 020,
Kerala.
Ph: +91 484 4039227

Vijayawada

Sri Satya Sai Towers, 2nd floor,
Door No. 54- 18-1/4, Flat No.
208, Opp. Govt. I.T.I. College,
Prashanthi Nagar, Shivapuram
Colony, Vijayawada – 520 028,
Andhra Pradesh
Ph: +91 8800432357

Nellore

Flat No 201, Sri Vari Plaza, Near
Syndicate Bank, Ramji Nagar,
Ramalingapuram,
Nellore 524 002, Andhra
Pradesh
Ph: +91 40 23735533

Tiruchirappalli

No. C95, SS Residency,
10A Cross, Thillainagar,
Tiruchirappalli 620 018
Tamil Nadu
Ph: +91 99520 99406

Bargarh

2nd Floor, BJP Offizo,
In Front of Ganapathi Hotel,
Ward No. 16,
Bargarh – 768 028,
Odisha
Ph: +91 82803 01818

Bhubaneswar

C/o – Vikash Residential School,
Near Barabhuja Market Com-
plex, Khandagiri Square, Bhu-
baneswar - 751 030, Odisha.
Ph: +91 82803 01818

R. SUBRAMANIAN & COMPANY LLP

Chartered Accountants

FIRM PROFILE

SEPTEMBER 2021

FIRM OVERVIEW, KEY PERSONNEL AND CREDENTIALS

ABOUT US

- R. Subramanian and Company LLP was founded in 1974
- Headquartered in Chennai, India with offices in Bangalore, Mumbai, Delhi and Hyderabad
- Staff comprises
 - 17 Partners
 - 22 Qualified / Experienced Audit Managers
 - 130 Audit/Tax Staff
 - 10 Administrative Personnel
 - Chartered Accountants, CISA professionals, Company Secretaries, Cost Accountants and MBAs
- Offices prominently located in central business districts with easy access to airport and rail stations
- Please visit www.rscompany.co.in

ABOUT US

Our Newer Service Verticals

Traditional Verticals

Audit/ Taxation Transaction Support Secretarial

- Mid-cap listed/unlisted corporates
- Large PSU enterprises and banks
- Conversions to IGAAP and USGAAP
- Improve FS disclosures
- Assist implementation of prudential norms/statutory compliances
- Transfer pricing studies

Analytics

- Our exclusive strategic alliance partner



- Best-in-class customized platform for versatile, easy-to-use analytics
- MIS and customized templates suited to real-time management decision-making
- Also incorporates most audit functions to make audit effective

Corporate Finance

- Restructuring of corporate and promoter holdings for transformation, international expansion and capital-raise
- Advising Investment Funds on investment policies, deal pipeline
- Structuring investments based on tax, FDI and legal considerations
- Partnership with a reputed Europe-based asset management platform; designated as their India-advisor

FOUNDER PARTNER

R. Subramanian, Founder Partner *B.Com, FCA, AICWA, ACS, ACIS (UK) – 53 Years of experience*

- Senior member of Institute of Chartered Accountants of India (ICAI) with around five decades of audit, tax, valuation, and transaction advisory experience
- Past President, Hindustan Chamber of Commerce and past Member, National Executive Council of FICCI (India's apex Chamber of Commerce)
- Past Member of Company Law Advisory Committee and a few Committees constituted by SEBI, FICCI, Etc.
- Past Member, Internal Audit Standards Board of ICAI
- Past Nominee Director of Commercial Banks and Mutual Funds
- As Independent Director & Chairman of Audit Committees of Corporate entities
- Board Member, Bharatiya Vidya Bhavan - Chennai
- Heads several social and charitable trusts engaged in fine arts and philanthropy and cultural activities.
- Public Trustee of Belgium Government's India trust for eradication of leprosy

SENIOR PARTNERS

Gokul Dixit Senior Partner *B.Com, MA (Economics), FCA, MBA (Univ of Michigan), CFA, CISA & DISA- 21 Years of experience*

- Past Independent Director on the board of ARCIL (Asset Reconstruction (India) P Ltd)
- Advisor, Tamilnadu Infrastructure Development Fund
- Fellow member of Institute of Chartered Accountants of India (ICAI) since 1999
- MBA, University of Michigan (Ross School of Business)
- Assurance and risk consulting in Pricewaterhouse Coopers and Arthur Andersen
- Forensic Audit for Sultanate of Brunei's treasury and government classified accounts; filed affidavit in Brunei and U.K. courts
- Treasury Analyst at General Motors' Treasurer's Office, New York
- Principal and Investment Member in private equity firms in New York (Sycamore Ventures and SK Capital Partners); over nine years' working experience in the United States in M&A, capital raising and investment management

SENIOR PARTNERS

A.S. Ramanathan, B.Com, FCA - 51 Years of experience

- Expertise in handling Audit of Large Corporates, Banks, Insurance and non banking financial entities

R. Prakash, Senior Partner B.Sc., FCA – 24 Years of experience

- Certified in International Financial Reporting Standards (IFRS)
- Expertise in handling Central Audit of large Commercial Banks, Insurance Companies and non-banking and financial services entities.
- Handling Statutory Audit and International Financial Reporting of Joint Ventures and Subsidiaries of Foreign Companies.
- Due diligence and Systems Review Audits
- Member Audit Committee of Cooperative Banks

R. Rajaram, Senior Partner B.Sc., FCA – 31 Years of experience

- Experience in assurance and tax advisory
- Expertise in financial planning and management, and internal audit
- Handling Statutory Audits of PSUs

N. Krishnamurthy, Senior Partner B.Com., FCA – 41 Years of experience

- Handling Statutory Audits of large unlisted companies and few listed companies.
- Handling Audit of Co-operative Institutions

SENIOR PARTNERS

R . Subramanian *B.com, FCA* – **53 Years of experience**

- Former MD of Tourism Corporation of India Ltd.
- Ex Member of Senior Management of IFCI
- Handling advisory functions relating to restructuring, due diligence, valuations, etc.,

R.Kumara Subramanian *B.Com, FCA* – **31 Years of experience**

- Worked in Senior Finance Executive roles
- Associated as advisor for Public sector banks
- Presently handling various types of Bank Audits and monitoring of Corporate Debt Restructuring accounts and Statutory Audits of various unlisted companies.

K. Jayashankar *B.Com, FCA* – **46 Years of experience**

- Experience in handling statutory, internal audits of Corporates and non profit organisation.

Saraswathy Subramanian *B.Com, ACA, DISA* – **19 Years of experience**

- Experience in handling Internal Audit and Systems Audit

M. Viswanathan *B.Com, FCA* – **21 Years of experience**

- Expertise in Direct Taxes, Transfer Pricing, Assessment & Appeals

V. Nalini *B.Com, FCA* – **25 Years of experience**

- Experience in handling Statutory & Internal Audit of Cooperative Institutions.

SENIOR PARTNERS

S. Prabhakaran, Senior Partner *B.Com, FCA, Grad CWA, Grad CS, FAFD* - 11 Years of experience

- Expertise in handling Management / Operational Audit of Large Corporates including Public Sector Undertakings (PSU)
- Expertise in Due Diligence and Forensic Audit.
- Expertise in GST Implementation of Large Entities having presence in Multiple Locations.
- Handled Restructuring of Electricity Distribution Companies and SEBI Audit for Mutual Fund Registrar.
- Expertise in Documenting Test of Controls for Internal Financial Control as mandated under Companies Act including support in preparation of Risk Control Matrix to the management.

J. Arvind Bharadwaj *B.Com., ACA* - 4 Years of experience

- Experience in assurance and tax audit of large corporates.
- Expertise in GST Audit and Ind-AS Convergence for large entities.

M. Lavanya *B.Com., FCA* - 17 Years of experience

- Experience in handling Tax Audit including representation at original and appeal levels & Midcap Audit.
- Transfer Pricing Assignments and Bank Audits.

SENIOR PARTNERS

Krithika Gopal - B.Com., FCA - 15 Years of experience

- Specialisation in Internal Audits, Risk Assessment, Process Control & Research
- Segments handled: Media, FMCG, NGO, PSU, Automobile, Manufacturing, etc.,
- Consulting and Functional experience: Big Four Accounting Firm & Automobile Company

Kartik Subramanian, B.Com, CFA (US), ACWA, LCS, MS (Finance), ACA - 22 Years of experience

- As a Senior Executive he was associated major Commercial Banks, like ICICI, BNP Paribas, etc., and has handled large credit portfolios of various segments of business activities including manufacturing, large trading, infrastructure, service segments, non-banking institutions.
- He has also handled Treasury, Foreign Exchange and Investment portfolios. He has also handled Statutory Audit, Internal Audit and Consultancy assignments.

AUDIT MANAGERS AND OTHER ASSOCIATES

Senior Associates

1. Jayasri Devarajan, ACA
2. R.Sadasivam
3. S.Chandrasekar, AICWA, MBA
4. Amit Rathi MBA, ACS
5. Thyagarajan
6. Siva, FCA
7. P.Bhaskaran
8. Sankaran Babu, FCA
9. Latha Bashyam
10. Venkatraman

Audit Managers

1. V. Ganapathi Subramanian
2. M.Sivasundarareswaran, ACA
3. S.Raghavendhar, ACA
4. Shipra Goel, ACA
5. S.Kaushik ACA
6. Manikanta ACA
7. N.Maheshbabu ACA
8. Mayank Chug, ACA
9. J. Lakshmi, ACA
10. Aditya.V, ACA
11. Arunkumar.G, ACA
12. S.Malathy, ACA
13. B. Saran Kumar ACA
14. U. Shivam Dave, ACA
15. N. Balasubramanian, ACA
16. Dhanasekhar, ACA
17. Kamatchi, FCA
18. S.Viswanathan, FCA
19. M. Sukumar, CA (Inter)

OTHER CREDENTIALS

Our Pioneering Work

- Pioneers in formulating accounting and taxation aspects of '*Time Share Holiday*' accounting in India
 - ✓ Later adopted by several membership-driven holiday resorts
- Developed accounting and internal control system of Bagasse-Coal barter system in paper manufacturing
- Drafted the initial Model Concession Agreements for Tamilnadu's largest Industrial and Road Development companies
- Formulated the Investment Policy for India's first state-sponsored Category 1 SEBI - Alternative Investment Vehicle
- End-to-end GST Migration and Post-implementation for several large, listed entities

Our Quality Credentials

- Our practices and methodologies are certified at multiple levels:
 - ✓ by Peer Review Committee and Quality Review Board of Institute of Chartered Accountants of India
 - ✓ by our review partners for large listed company audits
- Empanelled Auditor of Royal Audit Authority, Bhutan to carry out audits in Bhutan

EMPANELMENTS

The Firm is empanelled with several regulatory and global multilateral organizations as an accredited provider of Assurance Services

**Airport Economic
Regulatory
Authority (AERA)**

**Insurance
Regulatory and
Development
Authority (IRDA)**

**National
Highways
Authority of
India (NHAI)**

**Securities
Exchange Board
(SEBI)**

**National Board of
Agricultural and
Rural
Development
(NABARD)**

**Industrial
Development
Bank of India
(IDBI)**

**Reserve Bank of
India (RBI)**

**Central Registrar
of Co-operative
Societies**

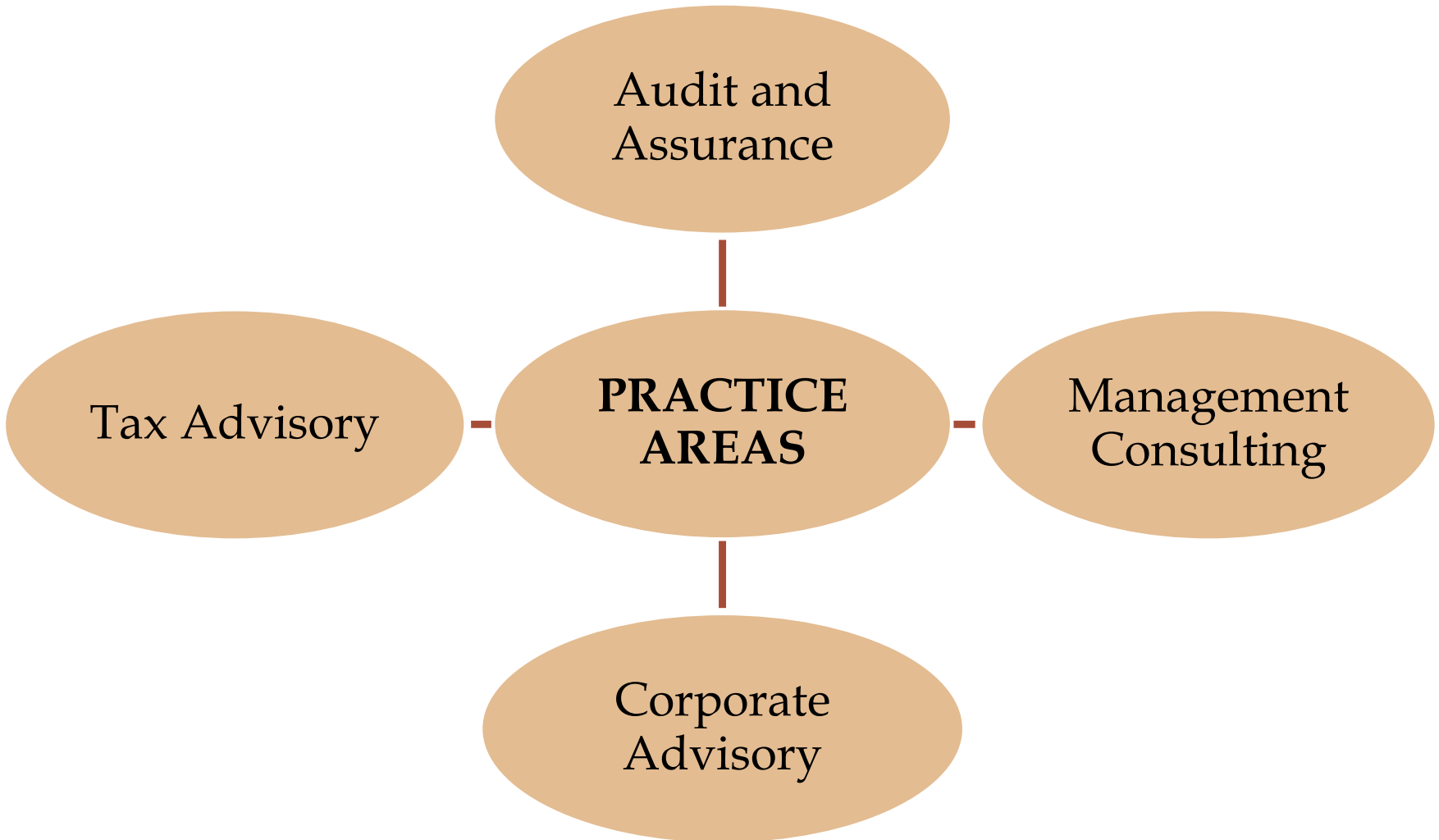
**Madras High
Court/ Official
Liquidator**

**Comptroller &
Auditor General
(CAG)**

**Indian Bank
Association (IBA)
for ASM**

OUR PRACTICE AREAS

PRACTICE AREAS OVERVIEW



ASSURANCE & TAXATION CLIENTS INCLUDE (INCLUDING LISTED, LARGE & MEDIUM SIZED ENTERPRISES)

1. Public sector undertakings
2. Joint Ventures
3. Private sector undertakings
4. Infrastructure companies
5. Public & Private sector banks
6. Non Banking Sector
7. Insurance Companies
8. Financial Intermediaries
9. Cooperative Banks & Cooperative Societies
10. Trusts
11. Service Sector institutions involved in education, Health & Public Service
12. Government Departmental and Autonomous Institutions

SECTOR SPECIALIZATION

MANUFACTURING & OTHER INDUSTRIES

INFRASTRUCTURE

- Road and Highways EPC
- Power - Thermal & Renewable Energy
- Ports
- Airport
- Civil Aviation

MANUFACTURING

- Sugar
- Textiles
- Chemicals
- Packaging
- Electronics
- Steel
- Food & Agro Products
- Paper

- Defense Products
- Consumer Durables
- Aquaculture
- Distilleries
- Mines
- Equipment & Engineering Projects
- Petro Chemicals
- Pharmaceuticals / Healthcare
- Fertilizer
- Dairy
- Electricity & Utility
- Electrical Equipment
- Auto ancillaries
- Refineries
- Leather and Leather Products

SECTOR SPECIALIZATION

SERVICE INDUSTRIES

- **Engineering / Turnkey services**
- **Information Technology**
- **Media & Entertainment**
- **Tourism/ Hotel / Time share club**
- **Print Media**
- **Insurance - Life & General**
- **Real Estate**
- **Health Care**
- **Consultancy and EPC Services**

FINANCE

- **Asset management & Intermediaries**
- **Banking**
- **Home Loan**
- **Other Non-banking Financial Services**
- **Mutual Fund, Intermediaries and Broking Services**
- **Infrastructural Funds**

SYSTEM AND RISK-BASED AUDIT APPROACH

Our Methodology	Areas of Focus	Benefits for Client
Audit as Risk Management Function	<ul style="list-style-type: none">▪ Propriety of transactions▪ Performance of internal controls systems▪ Substantive analysis of accounting data vs. expected results	<ul style="list-style-type: none">• Corporate Performance Reporting• Data-driven decision making
Technology as an enabler for Audit	<ul style="list-style-type: none">▪ Sampling and simulation▪ Materiality tests▪ Forensic and predictive tests▪ Internal support and administrative processes are also moving to cloud-enabled systems	<ul style="list-style-type: none">• Cost savings from remote audit and shorter audit schedule

SYSTEM AND RISK-BASED AUDIT APPROACH

- Our customized analytical tool is very versatile and lends itself for multiple functionalities
 - Ability to work on multiple IT platforms
 - Non-intrusive and non-interventional analysis of client data without compromising security
 - Analytical and data-driven approach to auditing



OUR SPECIALIZED KNOWLEDGE

What Specialized Skills we bring to Clients

- Broad-based skills with specialized teams knowledgeable in:
 - Indian and IFRS, US GAAP and other international GAAP
 - Direct and indirect taxation (incl. Income-tax, Service tax, VAT)
 - RBI, FIPB and DIPP banking and investment regulations
 - Business and Asset Valuation as well as due diligence
 - Forensic analysis and facilitation of resolution of stressed bank loan accounts

- Implementation of new accounting standards, preparing financial statements for fund raising, Prospectus audits

- Structuring complex private equity and mezzanine transactions for individual and private investment funds

- Strong relationships with government and public sector enterprises and policy work in new developing areas of accounting and taxation

OUR CLIENTELE

SAMPLE CLIENTELE



India's largest commercial bank
Mkt cap \$19 billion
Statutory audit, Stressed Assets Review



India's largest hospitals group
Mkt cap \$1.8 billion
Valuation Advisory



AIRPORTS AUTHORITY OF INDIA
 (A Miniratna - Category - 1 Public Sector Enterprise)

Internal Audit
Technology Systems Review



Seshasayee Paper and Boards Limited
 Fine Papers - Lasting Impressions

Paper manufacturing company
Internal Audit / Statutory Audit



Testing Systems

German component testing company
2012 global turnover €189 million
India Statutory audit



Internal Audit
Statutory Audit
Toll Collection review



India's first time-share holiday resort
Mkt cap \$90 million
Statutory & tax audit, Transaction Advisory



State Government utility
Revenue \$3.2 billion
Financial restructuring



POWERED BY INTELLECT
 DRIVEN BY VALUES

Indian software services major
Mkt cap \$31 billion
SAS 70, SOX implementation for client account

SAMPLE CLIENTELE



Internal Audit
Structuring Software Park Scheme



Internal Audit
Fixed Assets Capitalization and Monitoring



Client: Indian Additives (JV of Chevron And Chennai Petrochemicals)
*Internal Audit
Tax Advisory*



Agarbathi and Agro Foods Division
Internal Audit
Inventory /Performance Monitoring



Global auto fuel management systems
2013 global turnover \$81 million
India and foreign subsidiary audit



Internal Audit / IFC Documentation



Housing Finance
Statutory Audit
Tax Advisory



Largest Bagasse Based Paper Mill in the World.
Internal Audit/GST Migration



JSW-MI (Joint Venture)
Internal Audit



Dairy Manufacturer and Supplier
Internal Audit/GST Migration

SAMPLE CLIENTELE



Jewel designer and marketer
Statutory Audit
Tax Advisory

DAIMLER

Accounting BPO
Resource Management



Rockman Industries Ltd
Leading Die Cast Manufacturer
Statutory / Tax Audit/ Tax advisory



Agri Business Unit
Internal Audit



Pioneer in Sugar Industry
Internal Audit / Statutory Audit



Govt. of India Enterprise
Extending Banking service
Statutory Audit
Tax Advisory



Real Estate Developer
Statutory Audit
Tax Advisory
Fixed Assets Capitalization and Monitoring



Producer of Polybutene
Internal Audit / Statutory Audit



Third largest Airline in India
Internal Audit



Central Statutory Audit



Real Estate Developers
Tax Advisory

SAMPLE CLIENTELE



Engineering Company
GST Advisory Service



Pharmaceuticals
Internal Audit



Risk Review



India's largest producer – Ductile & Iron Castings
Internal Audit/Ind-AS implementation



Exclusive partner - Global Accounting Operations and Reconciliations



RESPONDING • CHANGING • GROWING

GST Migration



Software Developers
Internal Audit



The Chennai Silks
Let the celebrations begin!

Internal Audit



European Listed Investment Company
Asset Management/Exclusive India advisors



Internal Audit



Textile Industry
Internal Audit

SPECIALIZED ENGAGEMENTS

SPECIAL SITUATIONS	KEY ROLES OF OUR FIRM/PARTNERS
USI Group Holdings AG <i>Swiss listed investment vehicle</i>	<ul style="list-style-type: none"> • Restructured European portfolio, and structured recapitalization • Strategic consultant for Asia-focused investments • Enabled \$220m re-listing on SIX stock exchange (Zurich)
Repco Home Finance <i>Indian listed home finance</i>	<ul style="list-style-type: none"> • Introduced RBI asset provision, National Housing Bank guidelines, credit appraisal policy formulation and security documentation norms • Prospectus audit for IPO and listing
Taylor Corporation <i>>\$1b private U.S. enterprise</i>	<ul style="list-style-type: none"> • India entry compliances, regulatory orientation, HR benchmarking and recruitment, double tax treaty advise
Philips Corporation	<ul style="list-style-type: none"> • Establishment of Global Accounting Operation Hub in India • Latin America SOX and G/L reconciliation/compliance (remotely)
Pepprl+Fuchs <i>German PE owned</i>	<ul style="list-style-type: none"> • M&A buy-side advisory • Devised and executed separation and transition of Indian investee company

SPECIALIZED ENGAGEMENTS

SPECIAL SITUATIONS

KEY ROLES OF OUR FIRM/PARTNERS

Sterling Holiday Resorts
India listed

- Formulated time-share accounting concept and obtained approvals of methodology from Ministry of Corporate Affairs, Income-tax, RBI and SEBI prior to IPO

Tamilnadu Electricity
Board
TN Gov't Utility

- Critical study of financial restructuring and viability as per Power Reforms - Government of India - Contribution of capital and fixation of tariff

Karnataka Electricity
Board

- Critical study of financial restructuring and viability as per Power Reforms - Government of India -Contribution of capital and fixation of tariff

Tandon Group
US SEC Listed Corp

- Prepared S-1 (prospectus registration) under PCAOB (US public accounting) guidelines as per US GAAP

SRM Media Group
Media division of India's
largest Private University

- Restructured balance sheet to prepare for external fund raise; improved disclosures and assessed compliance with accounting standards

PUBLIC SECTOR INTERNAL AND STATUTORY AUDITS - PAST & PRESENT

COMPANY NAME	NATURE OF INDUSTRY	COMMODITY
Tamil Nadu Infrastructure Fund Management Corporation Ltd	Private Equity	Investment
Tamil Nadu Newsprint & Papers Ltd	Paper Manufacturing	Papers.
TASMAC Ltd	Trading	Alcoholic Beverages
TIDEL Park Ltd	Services	Software technology Park
Computer Maintenance corporation	IT Industry	Information technology
TICEL Bio-Park Ltd	Services	Bio-Technology park
Indian Overseas Bank	Banking & Finance	Finance
Air India Ltd	Services	Airline services
Airport Authority of India Ltd	Services	Airport facilitation
Neyveli Lignite Corporation Ltd	Mining / Power generation	Lignite mining and Thermal Power
NTPC Ltd	Power Generation	Thermal Power
Nuclear Power Corporation Ltd	Power Generation	Nuclear Power
Bharat Sanchar Nigam Ltd (BSNL)	Telecom	Chennai Telephones
Life Insurance Corporation of India	Insurance	Insurance
Tamil Nadu Industrial Development corporation Limited (TIDCO)	Financial	Joint venture project by Tamil Nadu Government
Chennai Port Trust	Services	Port services
Chennai Petroleum Corporation Limited	Refinery	Petrochemicals
Tamilnadu Tourism Development	Services	Tour and Tourist Home operations
Hindustan Vegetable Oil Corporation	Trading	Import and distribution of Vegetable oils
Tamilnadu Road Development Company Ltd. & IT Expressway Ltd.	Services	Road construction, maintenance

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PRIVATE SECTOR INTERNAL AUDITS - PAST & PRESENT

COMPANY NAME	GROUP	NATURE OF INDUSTRY	COMMODITY
Seshasayee Paper Boards Ltd	Seshasayee Group	Manufacturing	Paper
Gujarat Heavy Chemical Ltd	Sanjay Dalmia Group	Manufacturing	Heavy Chemicals , Salt and Textiles
CMC Ltd (Amalgamated)	TATA	Information Technology	Software development
Indian Additives Ltd	MRL – Chevron JV	Manufacturing	Petroleum Additives
Servion Global Solutions Ltd		Information Technology	Software Development
NELCAST Ltd		Manufacture	Ductile Iron Castings / Grey Iron castings
Lister Technologies Ltd		Information Technology	Software Development
Scope e knowledge Ltd		Information Technology	KPO / Software Development
Express Publications (Madurai) Ltd & Associates	Express Group	Services	News Paper Publications
ITC Ltd (Agarbathi Division)	ITC Group	Manufacturing	Agarbathi Manufacturing
Reliance General Insurance	Reliance Group	Services	General Insurance

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PRIVATE SECTOR INTERNAL AUDITS - PAST & PRESENT

COMPANY NAME	GROUP	NATURE OF INDUSTRY	COMMODITY
Tirumala Milk Products Pvt. Ltd.	Lactalis Group (France)	Manufacturing	Milk / Milk products
L&T Krishnagiri Thopur Toll Road Ltd	L&T	Services	Toll Road
W.S. Industries (India) Ltd	W.S. Group	Manufacturing	Power Transmission equipments / accessories
Hydro S&S Industries Ltd	Kingfa group (China)	Manufacturing	Reinforced polypropylene compounds and Thermo Plastics
Reliance Retail Ltd	Reliance Group	Trading	Retail fresh stores , trend stores and electronics
Syrma Technologies Ltd & Associates	Syrma Group	Electronics Manufacturing	RFID Products, etc.
Trivitron Healthcare & Associates	Trivitron Group	Health Care	Medical Products
S&P Foundations Private Ltd		Housing sector	Development of residential complex
KI INTERNATIONAL (LTD)	KAMACHI	Trading	Steel
Goyal Ispat Ltd	KAMACHI	Manufacturing	Steel
Kamachi Steel & Power	KAMACHI	Manufacturing	Steel / Power
Deccan Chemicals Ltd	Deccan Group	Manufacturing	Chemicals
G M R Highways Projects	GMR	Infrastructure	Highways
GMR Airports	GMR	Infrastructure	Airports
Sterling Holidays	Hospitality	Tourism	Tourism
REPCO Bank & Group	REPCO Group	Banks & NBFC	NBFC

OUR INFRASTRUCTURE

PHYSICAL AND TECHNOLOGY INFRASTRUCTURE

- Over 7,500 sq. ft. office space in prime locations in three cities
- Our associate firms operate in Delhi, Mumbai, Calcutta and Indore
- Dedicated, fully equipped laptops and enterprise e-mail connectivity for all senior staff, managers and partners
- Cloud-based data management and data security under implementation
- Monthly technical training sessions conducted in-house on audit, taxation and related topics
- Peer review systems, upgraded audit methodology compliance checks, documentation review and implementation; completed Quality Review Board (ICAI) review successfully
- Knowledge of ERP, Query databases and advanced Excel modeling
- Align Associates team closely collaborates on engagement execution
- We are continuing to invest in new audit tools, network security, data management and educational resources

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#47, Dikenson Road,
Bangalore – 560 042
Branch Incharge:- **Shipra
Goel, ACA**
Mob: 9551691400

Delhi Branch :-

B-36, SRM Apartments
Plot No. 106, IP Extension
Patparganj,
New Delhi – 110 092
Branch Incharge:- **G.Krithika FCA**
Mob: 98182 78360

Mumbai Branch :-

Flat No.401, Saket Apartments,
Guru Gobind Singh Road,
Mulund Colony, Mulund West,
Mumbai – 400 082
Branch Incharge:- **S.Kartik, ACA**
Mob: 9619740029

Hyderabad Branch:-

Flat No.304,
#3-6-200, Arunodhaya Apartments,
Behind Blue Fox Restaurant,
Himayathnagar,
Hyderabad – 500 029.
Branch Incharge: **N Mahesh Babu,
ACA**
Mob: 9840618010