

जय भगवान शर्मा
कार्यपालक निदेशक
(विधी एवं कंपनी सचिव)

Jai Bhagwan Sharma
Executive Director
(Legal & Company Secretary)

राष्ट्रीय केमिकल्स एण्ड
फर्टिलाइजर्स लिमिटेड

(भारत सरकार का उपक्रम)
साथ बढ़ें समृद्धि की ओर

“प्रियदर्शिनी”,
ईस्टर्न एक्सप्रेस हाइवे,
सायन, मुंबई-400 022.



**Rashtriya Chemicals and
Fertilizers Limited**

(A Government of India Undertaking)
Let us grow together

“Priyadarshini”,
Eastern Express Highway,
Sion, Mumbai - 400 022.

CIN - L24110MH1978GOI020185

दूरध्वनी / Tel.:(Off.): (022) 2404 5024 • ई-मेल / E-mail : jbsharma@rcfltd.com • वेबसाइट / Website : www.rcfltd.com

RCF/CS/Stock Exchanges /2024

February 1, 2024

The Corporate Relations Department BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	The Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No.C/1, G Block, Bandra Kurla Complex, Bandra(East), Mumbai- 400 051
Script Code: 524230/959872/973742	Script Code: RCF EQ ISIN : INE027A07012/INE027A08010

Dear Sir/ Madam,

Sub: Change in Statutory Auditor of the Company for Financial Year 2023-24.

In Continuation to our letter dated November 10,2023 and in compliance with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 and SEBI circular dated July 13, 2023 ,we would like to inform you that Board today noted the appointment of Statutory Auditors of the company, pursuant to the letter received from Comptroller and Auditor General (C&AG), vide letter no CA. V/ COY/CENTRAL GOVERNMENT,RCF(2)/2043 dated 4th January, 2024 (C&AG) appointing M/s Parakh & Co., as Statutory Auditors for the financial year 2023-24 in place of M/s D R Mohnot & Co. Brief profiles of the auditors are enclosed as **Annexure I**.

Subsequent the Statutory Auditors of the Company for FY 2023-24 are as follows:-

Sr. No.	Firm Name	Firm Registration Number
1	M/s K Gopal Rao & Co , Chartered Accountants	MD0244
2	M/s Parakh & Co., Chartered Accountants	CR0309

This is for your kind information and record.

Yours faithfully,
For Rashtriya Chemicals and Fertilizers Limited

J.B. Sharma
Executive Director
Legal and Company Secretary

Encl: a.la.

**Details as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13,2023
are as under :-**

Sr.No	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	February 01,2024
3.	Brief profile (in case of appointment);	As per Annexure 1
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

FIRM : M/s. PARAKH & CO

INTRODUCTION

We **M/s. Parakh & Co**, are a premier Chartered Accountant's firm offering professional services in areas of audit, tax and outsourcing services to domestic and multinational business entities. We have specialist teams of professional accountants, lawyers, company secretary and management consultants offering a wide array of services to our clients across the length and breadth of India. The firms' **nineteen partners** and around thirty plus staff are committed to provide you with cost effective, high quality, innovative and practical solutions for your businesses.

We strongly believe in establishing long term relationship with the clients. Starting right from the introductory meetings we would endeavour to make you feel the difference in the quality of service that you can expect and shall receive at Parakh & Co. To us every client is equally important and when they repose their trust in us, it becomes our bounden duty to serve them with utmost care and the highest level of professional competence. Our team is like a family. Every member of the team is encouraged to be friendly, professional and fully committed to delivering the best service. You would find that each team leader would serve you not as an employee of the firm but as an independent professional who is personally responsible and has keen interest in the success of the assignment under his care. In a nutshell, our strength lies in our versatility – wherein you would experience being served personally by a senior member who can draw upon the vast experience and skills of various partners and firms' professionals to ensure that he is able to provide you with all round solution which is second to none.

Our Head Office is located in the centre of city Jaipur at M. I. Road (Rajasthan, India) and being in close proximity to the Income Tax Department, Registrar of Companies, ITAT, Reserve Bank of India etc. which makes possible for us to provide prompt and efficient service to our clients. Presently we have branches in other metro and non-metro cities such as Mumbai, Delhi, Ahmedabad.

A. CONSTITUTION OF THE FIRM

Particulars	Details
Name of the Firm	M/s. Parakh & Co
CAG Ranking (2022-23)	25
Organisation Structure	Partnership Firm
Head Office Address	323, 3 rd Floor, Ganpati Plaza, M I Road, Jaipur – 302001, Rajasthan
Branch Office	- 914, 9 th Floor, Wing B, Kanakia Wall Street Premises Cooperative Society Ltd. Chakala, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra – 400093

M/s. Parakh & Co
Chartered Accountants

Address : 323, 3rd Floor, Ganpati Plaza, M I Road, Jaipur – 302001, Rajasthan

Telephone No.	+91-141-2389180
Mobile No.	+91-9660055570
E-mail	parakh.jpr@rediffmail.com
Firm Registration No.	001475C
Unique Code No.	0290251
MEF No.	MEF16124
Year of Establishment	1980

B. LIST OF PARTNERS

Name	Status	M. No
S. Dhandapani	FCA	031117
Shalabh Jain	FCA	441015
Rajendra Prasad Joshi	FCA	051055
Chandra Prakash Gupta	FCA	070927
Arun Kumar Choudhary	FCA	071354
Aditya Kumar Rawat	FCA	071767
Dilip Khandelwal	FCA	073538
Rajesh Deedwania	FCA	074219
Santosh Kumar	FCA	074992
Ajay Jalan	FCA	075556
Dinesh Kumar Koolwal	FCA	076707
Rajbahadur Ranawat	ACA	196196
Indra Pal Singh	FCA	410433
Anika Goyal	FCA	411651
Shobhit Ghiya	FCA	413053
Surbhi Sharma	FCA	424769
Purva Sharma	FCA	426089
Amar Chand Jain	FCA	050350
Abhishek Tak	ACA	428370

PSU Audits done during last 5 years:

1. National Thermal Power Corporation Limited
2. Power Grid Corporation of India Limited



PROFILE

of

M/s. K Gopal Rao & Co.,

(Firm of Chartered Accountants)

www.kgrca.in

Registered Office:

*New No. 21, Old No. 9/1,
Moosa Street, T. Nagar,
Chennai - 600 017.*

Second Office :

*NewNo.2,
South Dhandapani Street,
Meena Arcade,
Ground Floor, Off: Burkit Road,
T. Nagar, Chennai - 600 017*

Contact No. : 044 45522032 / 4212 9770 / 4212 8955

Mobile No.: 98400 53053 / 98408 73269 / 98400 63269

email : admin@kgrca.in / kgrcas@gmail.com

***Branches: Tiruwallur * Tiruchirapalli * Madurai * Bengaluru * Hyderabad * Mumbai *
Coimbatore***

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Brief Profile of M/s K GOPAL RAO & CO., Chartered Accountants

Executive Summary

- ✓ Ours is a firm with **44 years** experience as a Partnership Firm.
- ✓ This firm has **7 branches** extended at Mumbai, Hyderabad, Bengaluru, Madurai, Trichy, Tiruvallur and Coimbatore.
- ✓ This firm has **13 Partners** and has staff strength of 55 including the partners. Besides this there are other paid Qualified Staff - Shri R. Subramanian FCA, Shri R. Srinivasan FCWA (Cost Accountant), and 40 plus ex-bankers serving with us.
- ✓ This firm has hands on experience as **Statutory Central Auditors of BANK OF MAHARASHTRA**. Presently, conducting the Statutory Central Audit of **City Union Bank and Statutory Audit of Head Office and 52 Branches of Kancheepuram Central Co-operative Bank Ltd etc.**
- ✓ The firm has been the Branch Statutory Auditors for SBI, Andhra Bank and Indian Overseas Bank in the last fifteen years. Prior to this, been Branch Auditors for CBI, Canara Bank, Dena Bank Etc.,
- ✓ The Firm has hands on experience in **Integrated Treasury Audit (Domestic and Foreign)** of Indian Overseas Bank – Head Office.
- ✓ This firm is **empaneled with DICGC** and conducting Verification/certification of claim list and books of accounts of insured banks placed under All Inclusive Direction (AID) & Transferee Banks. The Firm is also **empaneled with CGTMSE** for conducting inspections at Member Lending Institutions. It is also **empaneled with Indian Bankers Association under General and Specialized sector – NBFC.**
- ✓ This firm has conducted PSU Audit with effect from the year 1994; performing Internal, Concurrent and Statutory Audit for more than 25 years. Doing Concurrent audit of all major banks including State Bank of India, audit of major PSU's including Navarathna PSU's (both statutory and internal audits). The Firm has conducted the **Concurrent Audit** of the around **60 Branches of BANK OF BARODA** covering the entire **Chennai Zone.**
- ✓ This firm has been performing **Information and Systems Audit** since last three years for Public Sector Banks and Central Government Undertaking.
- ✓ This firm is **empaneled for Due Diligence Process of Advances** with Central Bank of India
- ✓ Expertise in FEMA, Income Tax, G.S.T and other Indirect Taxes, Company and Tax Audits.
- ✓ This firm has performed major Private Sector, Corporate Sector Audit effective from 1975 totaling about 30 corporate firms.

- ✓ Further this firm has performed Forward Market Commission Audit for about three years.
- ✓ This firm is providing services in the area of **Insolvency and Valuation** to its clients
- ✓ **One** of the partners is qualified as **CISA**
- ✓ **Three** partners have qualified as – **DISA**
- ✓ **Two** partners are qualified in **Forex & Treasury Management (FXTM)** Course
- ✓ **One** Partner is qualified in ICAI (PQC) Certified in **International Trade Laws and World Trade Organisation (DITL)**
- ✓ **One** of the partners is a qualified **Insolvency Professional and Registered Valuer.**
- ✓ **Four** of the Partners are qualified GST Professionals
- ✓ **Two** Partners are qualified in Certificate Course on **FAFD**
- ✓ **Four** Partners are qualified in Certificate Course on **Concurrent Audit of Banks**
- ✓ The firm has represented it's clients before various forums in Income Tax ,Service Tax , Central Excise till tribunal & RBI (for FEMA matters) and success rate is more than 70 % in appeals.
- ✓ Rapport with employees are excellent.
- ✓ As all the matters are attended well ahead of prescribed time, our clients are happy with our services.
- ✓ Our **Founder** Partner and **Senior most Partner - Shri K. GOPAL RAO** has served as,
 - **Regional Council member** for one term during 1985 -1988
 - **Chairman of Professional Development Committee**, conducting Bank audit seminar during that period.
- ✓ **Smt. B Meera Gopalan, another Senior most Partner** of our firm is pioneer in **Comptroller & Auditor General Audits** , as well as **Banking and Insurance Sector Audits.**
- ✓ **Shri. GOPAL KRISHNA RAJU (GKR)** one of the partner of the firm is a **Council Member of SIRC of ICAI.** Besides CA is also qualified as **ACMA, ACS, Insolvency professional, Registered Valuer, DISA etc.,** He has recently awarded **Honorary Doctorate** (HonorisCausa) in “ **Governance of GST in Government Sector**” by St. Mother Teresa University, Melbourne, Australia. He has conducted more than **600 seminars in GST** , including RBI business associations, and corporate.. The seminars are well received by all the participants. He has been **conducting training programs** for CAG & Bank officials, including various corporate business associations, manufacturing trading, societies etc., He has personally trained corporate Board

officials for GST and other corporate Developments. He is the present **Chairman of Direct Taxes and Banking and Insurance committee of SIRC of ICAI**. He was a **director for Certificate Course of Concurrent Audit Conducted by ICAI**. He frequently appears in the Doordarshan channels conducting **talk shows** on various finance and taxation matters. Also he writes regularly on various tax matters including GST on Vernacular magazine. He has been recently awarded **Honorary Doctorate (HonorisCausa) in "Governance of GST in Government Sector"** by **St. Mother Teresa University, Melbourne, Australia**. Further, he is a **qualified professional in Forensic Accounting and Fraud Prevention and Ind AS**. GKR is in the **Independent Directors Databank** and have qualified with distinction the Online Proficiency Self-Assessment Test conducted by Indian Institute of Corporate Affairs (under the aegis of Ministry of Corporate Affairs, Government of India). He is **PGY Visiting Faculty for Indian Institute of Management, Raipur (C.G)** and **GIP (Graduate Insolvency Programme) Visiting Faculty** for Indian Institute of Corporate Affairs, Ministry of Corporate Affairs, Government of India.

- ✓ **Shri.MADAN GOPAL Narayanan** , one of the partner, is a **Qualified CISA and DISA**. Besides C.A and CISA, he is qualified as **M.Com, MFM, M.Phil,ACS, A.C.M.A etc.**, He is a partner specialised in Bank Audits and has qualified in **Certificate Course on Concurrent Audit of Banks** . He is the key partner looking after the **statutory compliance of the major clients**. He is well experienced in **Company Audits and Tax Audits** of the wide cliental base of the Firm. He is qualified in Diploma Course on Insurance and Risk Management . Further, he is a qualified professional in **Forensic Accounting and Fraud Prevention**. Being a qualified professional in Information Systems Audit, he has under taken **IS Audits of major Public sector banks** like Oriental Bank of Commerce and Punjab & Sind Bank. Details Enclosed. He has also qualified in **Certificate Course on GST** organized by the Institute of Chartered Accountants of India and Institute of Cost and Works Accountants of India. He is in the **Independent Directors Databank** and have qualified with distinction the Online Proficiency Self-Assessment Test conducted by Indian Institute of Corporate Affairs (under the aegis of Ministry of Corporate Affairs, Government of India. He is qualified in **Certificate Course on Forex and Treasury Management** organized by the Indian Institute of Chartered Accountants of India. Needless to mention that he is in his blooming youth.

- ✓ **Shri T.K.BASKARAN**, one of the partner of the firm and he served as **General Manager (Finance)** for 5 years and other various portfolios in **Aavin - Tamil Nadu Co-operative Milk Producers Federation Ltd.**,He has a wide experience in Bank Audits and even qualified in **Certificate Course on GST and Certificate Course on Concurrent Audit of Banks** organized by the Institute of Chartered Accountants of India. He is also qualified in **Certificate Course on Forex and Treasury Management** organized by the Indian Institute of Chartered Accountants of India.

Reference: 1. Mr.K.Karuppaswamy, Retired Executive Director Reserve Bank of India

2. Mr. Pradeep Gaur, Executive Director of Rail Vikas Nigam Limited

PROFILE

of

M/s. K. GOPAL RAO & CO, Chartered Accountants

Name of the CA Firm	K. GOPAL RAO & CO
PAN	AAGFK 3782M
Date of Establishment	10 th February 1978
Date of Constitution as Partnership Firm	16th August 1984
Years of Standing	44 years
Email ID:	kgrcas@gmail.com, madan@kgrca.in www.kgrca.in
Principal Office Address	New No: 21, Old No. 9/1, Moosa Street, T.Nagar, Chennai – 600017 TAMILNADU
Second Office Address	New No: 2, South Dhandapani Street, Meena Arcade, off: Burkit Road, Ground Floor, Next to KPN Travels, T.Nagar, Chennai – 600 017, TAMILNADU

Branch Office Address

TIRUVALLUR	169, J.N. Road, Tiruvallur, Tamilnadu - 602001.
TIRUCHIRAPALLI	New No.9 Old No.30, Rajaji Street, Ranga Nagar, Srirangam, Tamilnadu-620006.
MADURAI	No. 215, West Masi Street, Madurai 625001
BENGALURU	No.937, Ground Floor, 16 th Main, BTM Layout, II Stage, Bangalore - 560076.
HYDERABAD	Aditya Imperial Heights, B Block, Flat No. B - 705, 7 th Floor, Hafeezpet, Manjira Pipeline Road, Hyderabad - 500049, Telangana State
MUMBAI	B 204, Cascade, Vasant Oscar, IBS Marg, Mulund West, MUMBAI – 400 080.
COIMBATORE	No 21, Rathinam Nagar, Opp to Rajaganapathi Temple, Coimbatore, Tamil nadu- 641030

Phone

044 – 45522032 / 24343639 / 42129770 / 42128955
Mobile: 9840053053 / 9840553053 / 9840873269

Constitution of the Firm	Partnership
Goods & Service Tax Registration No:	33AAGFK3782M1ZZ
Activity of the Firm	Accounting, Audit, Assurance, Consulting, Legal and Taxation (Direct & Indirect)
Number of Partners	Thirteen (13) Partners
Name of the Partners	CA. K.GOPAL RAO CA. B.MEERAGOPALAN CA. Dr.GOPAL KRISHNA RAJU CA. MADAN GOPAL NARAYANAN CA. BHASYAKAR MATTAPALLI CA. K. RAVEENDRAN CA. ROOPA KRISHNA CA.T.K.BASKARAN CA. S. NARAYANAN CA. R. VIJAYA KUMAR CA. M. ASWINI CA. MANI P CA. BRINDHA J
Number of FCA Partners	Nine (9) – FCA
Number of ACA Partners	Four (4) - ACA
CISA/DISA Partners	3 PARTNERS - DISA - CA Dr. GOPAL KRISHNA RAJU CA MADAN GOPAL NARAYANAN CA MANI P 1 PARTNER - CISA - CA MADAN GOPAL NARAYANAN
ICAI Firm Registration Number	000956 S
C & AG Firm Registration Number	MD0244
RBI Registration Number (UCN)	190437
PEER Review Certificate No: of ICAI	012291: Dated 02 nd July, 2020

Supporting Staff 50 Staff Members

No. of Ex-Banker Staffs 55

Qualified Assistants 4

Partners Information

<i>Name of the Partner</i>	<i>ICAI M No:</i>	<i>Exp. (Years)</i>	<i>Specialization</i>	<i>Contact No:</i>
K.GOPAL RAO	018230	43	Accounting & Auditing	98409 73269
B.MEERAGOPALAN	029471	31	Audit & Advisory	98408 73269
Dr. GOPAL KRISHNA RAJU	205929	24	Taxation & Assurance	98400 63269
MADAN GOPAL NARAYANAN	211784	19	Corporate Law & Audit	98400 53053
M.BHASYAKAR	015932	19	Management Consulting	98403 42393
K.RAVEENDRAN	026276	12	Project Financing	9095053053
ROOPA KRISHNA	227008	10	Audit & Compliance	9500073269
T.K.BASKARAN	026219	4	Bank Audits	9790930618
S. NARAYANAN	015105	3	Taxation & Audit	9884253053
R. VIJAYA KUMAR	022180	3	Indirect Taxes	9840320299
M. ASWINI	252513	2	Accounting & Auditing, Taxation	7200412751
MANI P	258442	1	Accounting & Auditing, Taxation	9791043802
BRINDHA J	255144	0.5	Accounting & Auditing, Taxation	9677226700

PARTICULARS OF PARTNERS QUALIFIED IN CISA/DISA, FORENSIC AUDIT, CONCURRENT AUDIT CERTIFICATE COURSES, CERTIFICATE COURSE ON GST, FAFD and Ind AS

<i>Sl. No.</i>	<i>Name of the Partner</i>	<i>Whether CISA/DISA/Both</i>	<i>Qualified Concurrent Audit Certificate</i>	<i>Qualified Forensic Certificate</i>	<i>Certificate Course on GST</i>	<i>Certificate Course on Ind AS</i>
1.	CA K GOPAL RAO	-	Yes	-	-	
2.	CA Dr. GOPAL KRISHNA RAJU	DISA	-	Yes	Doctorate in Governance of GST in Government Sector	Yes
3.	CA MADAN GOPAL NARAYANAN	Both CISA and DISA	Yes	Yes	Yes	
4.	CA Mani P	DISA	-	-		
5.	CA T K BASKARAN	-	Yes	-	Yes	
6.	CA ASWINI M	-	Yes	-	Yes	

PARTICULARS OF PARTNER QUALIFIED IN INSOLVENCY PROFESSIONAL AND VALUATION COURSE

<i>Sl. No.</i>	<i>Name of the Partner</i>	<i>Qualified Insolvency professional</i>	<i>Qualified Registered Valuer</i>
1.	CA Dr. GOPAL KRISHNA RAJU	Yes	Yes

PARTICULARS OF PARTNER QUALIFIED IN CERTIFICATE COURSE ON FOREX & TREASURY MANAGEMENT

<i>Sl. No.</i>	<i>Name of the Partner</i>
1.	CA MADAN GOPAL NARAYANAN
2.	CA BASKARAN T K

PARTICULARS OF PARTNER QUALIFIED in Certificate Course on International Trade Laws and World Trade Organisation (DITL)

<i>Sl. No.</i>	<i>Name of the Partner</i>
1.	CA Dr. GOPAL KRISHNA RAJU

PARTICULARS OF PARTNER QUALIFIED in Certificate Course on National Stock Exchange & NISM

<i>Sl. No.</i>	<i>Name of the Partner</i>	<i>Qualified in</i>
1.	CA Dr. GOPAL KRISHNA RAJU	Eight NSE's Certification in Financial Markets (NCFM) from National Stock Exchange of India Limited (NSEIL) viz., Capital Market (Dealers), Derivatives Markets (Dealers), Securities Market (Basic), FIMMDA – NSE Debt Market (Basic) Modules, Commodity Market, AMFI – Mutual Funds (Basic), AMFI – Mutual Funds (Advisors) and Corporate Governance Modules
2	CA K GOPAL RAO	Certificate Course on NISM
3	CA ROOPA KRISHNA	Certificate Course on NISM

PARTICULARS OF PARTNER - Qualified Proficiency Test for Independent Director's Databank – Indian Institute of Corporate Affairs, Government of India.

<i>Sl. No.</i>	<i>Name of the Partner</i>
1.	CA Dr. GOPAL KRISHNA RAJU
2.	CA MADAN GOPAL NARAYANAN

EX-BANKERS ON ROLL

<i>Sl. No.</i>	<i>Name of the Ex- Banker</i>	<i>Name of the Bank where worked</i>	<i>Designation Last Held</i>
1.	V NAGASUBRAMANIAN	Canara Bank	Senior Manager
2.	M NAGARAJAN	Canara Bank	Senior Manager
3.	V CHANDRAMOHAN	Canara Bank	Senior Manager
4..	R VENKATRAMAN	Indian Overseas Bank	Senior Manager
5.	SENTAMILSELVAN	Canara Bank	Senior Manager
6.	P VISWANATHAN	Corporation Bank	Senior Manager
7.	G BALAKRISHNAN	Canara Bank	Senior Manager
8.	M Krishnamurthy	Tamilnad Mercantile Bank	Inspector in Inspection Dept
9.	P GOPINATH	Punjab National Bank	Senior Manager
10.	M ELUMALAI	Canara Bank	Senior Manager
11.	P NAGARAJU	Bank of India	Senior Manager
12.	S N BALASUBRAMANIAN	Canara Bank	Senior Manager
13.	M GURURAJ	Bank of India	Senior Manager
14.	SUDHA RAJAGOPALAN	Syndicate Bank	Senior Manager
15.	K SUNDERASAN	Bank of India	Senior Manager
16.	V SIVARAMAKRISHNAN	Canara Bank	Senior Manager
17.	V SUBBIAH	Bank of India	Senior Manager
18.	N V SESHADRI	Indian Overseas Bank	Senior Manager
19.	R PADMANABHAN	Andhra Bank	Senior Manager
20.	C VENKATESAN	Indian Overseas Bank	Senior Manager
21.	SRIMATHY SUNDARAM	Canara Bank	Senior Manager
22.	K VAIDYANATHAN	Bank of Baroda	Senior Manager
23.	T RAMASWAMI	City Union Bank	Senior Manager
24.	C RAMAKRISHNAN	Andhra Bank	Senior Manager
25.	S THYAGARAJAN	Canara Bank	Senior Manager
26.	P S BASKARAN	Corporation Bank	Senior Manager
27.	R RAJARATHNAM	Bank of India	Senior Manager
28.	OLAGANATHAN V	Bank of Baroda	Senior Manager
29.	R J SRIDHARAN	Bank of Baroda	Senior Manager
30.	P SEKAR	Tamilnad Mercantile Bank	Inspector in Inspection Department HO
31.	K NATARAJAN	Central Bank of India	Manager, Scale – II
32.	R RAJAKANI	Tamilnad Mercantile Bank	Inspector in Inspection Department HO
33.	R MANIVANNAN	Canara Bank	Senior Manager
34.	SURESH BABU P S	Tamilnad Mercantile Bank	Senior Manager
35.	ANANTHAN K M	Canara Bank	Chief Manager
36.	S KRISHNAMURTHY	Andhra Bank	Scale – II Manager
37.	T ATHISENBAGAM	Canara Bank	Senior Manager

38.	JAYAPAL N	Indian Bank	Senior Manager
39.	T CHELLAPPA	Canara Bank	Assistant General Manager
40.	N GOVINDARAJULU	Lakshmi Vilas Bank	Chief Manager
41.	S SUNDAR	Canara Bank	Assistant General Manager
42.	MURUGAIAH A	Canara Bank	Senior Manager
43.	K KARTHIKEYAN	Tamilnad Mercantile Bank	Inspector in Inspection Department HO
44.	R AYYAPPAN	Bank of Baroda	Senior Manager
45.	R SUBRAMANIAN	Lakshmi Vilas Bank	AGM/AVP (MSME) – Chennai RO
46.	MURUGANANDAN KANDASAMY	Bank of India	Assistant General Manager
47.	BALASUBRAMANIAN A	Dena Bank	Senior Manager
48.	CH THIRUPATAIAH	Canara Bank	Assistant General Manager
49.	VARADA NAGAI AH	Canara Bank	Senior Manager
50.	S PADMANABHAN	Canara Bank	Senior Manager
51.	ANANDRAJ P	Canara Bank	Senior Manager (Scale III)
52.	ELUMALAI M	Canara Bank	Senior Manager
53.	K SIVARAMAKRISHNAN	Corporation Bank	Chief Manager
54.	NAGESHWAR RAO	Punjab National Bank	Senior Manager
55.	V PADMANABHAN	Syndicate Bank	Senior Manager

EMPLOYEES EXPERIENCE AS COST ACCOUNTANT

<i>Sl. No.</i>	<i>Name of the Employee</i>	<i>Experience</i>
1	C.VINOTH	GST Professional and other audit assignments
2.	N.RAJKUMAR	Audit and other assignments
3.	S.SRINIVASAN	Cost audit assignments of various companies
4.	ANTONY R PERIANAYAGAN	GST Professional and other audit assignments

OUR ETHICS AND METHODOLOGIES:

Building Trust and relationship is paramount in all our actions. We firmly believe in integrity that has no substitute. Our services are aimed at protecting our client's interest by adopting transparent processes and adhering to highest ethical standards. We ensure Client confidentiality and our own credibility.

To be front- runner of our field is the burning desire of our team. Each member in our team is not only experienced in their field but also possess analytical and innovative solution with a view to provide best deliverables to our valuable clients.

FIRM'S EXPERIENCE

Bank Audit Experience

Statutory Central Audit Experience:

<i>Name of the Bank</i>	<i>Year</i>
BANK OF MAHARASHTRA	2018 -2019, 2019- 2020 & 2020 - 21
CITY UNION BANK	2021-2022, 2022-2023, 2023-2024

Treasury Audit Experience:

<i>Name of the Bank</i>	<i>Year</i>
INDIAN OVERSEAS BANK – HEAD OFFICE CHENNAI (Treasury Transaction Audit as per MANC & RAR of RBI)	2022 – 2023
INDIAN OVERSEAS BANK – HEAD OFFICE CHENNAI (Integrated Treasury Audit – Domestic)	2022 – 2023
INDIAN OVERSEAS BANK – HEAD OFFICE CHENNAI (Integrated Treasury Audit – Foreign)	2022 - 2023

Concurrent Audit Experience:

<i>Name of the Bank</i>	<i>Year</i>
BANK OF BARODA - Chennai Zone comprising around 60 Branches	2019 -2020, 2020-2021

Statutory Branch Audit, Concurrent Audit, Inspection & Revenue Audit:

<i>Name of the Bank</i>	<i>Audit</i>	<i>Year</i>
Bank of India	Inspection & Revenue	1997, 1998, 1999
Bharat Overseas Bank	Branch Statutory	2001
Bank of Madura	Branch Statutory	1999, 2000, 2001
Indian Bank	Inspection	1987
ICICI Bank	Branch Statutory	2001
Canara Bank	Branch Statutory & Concurrent	1987, 1988, 1989, 1990, 1991, 2017, 2018, 2019, 2022-2023
Central Bank of India	Branch Statutory & Revenue	1986, 1990, 2015, 2016, 2017, 2018, 2020
The Karnataka Bank Ltd	Branch Statutory	1996, 1997, 1998, 1999, 2006, 2007, 2008, 2009, 2010, 2013, 2014, 2015, 2016, 2017
United Bank of India	Inspection & Concurrent	1990, 1991, 1992, 2013, 2014, 2015
Vijaya Bank	Revenue & Concurrent	1995, 1996, 2017, 2018, 2019
State Bank of Travancore	Branch Statutory	1999, 2000, 2001, 2002
Dena Bank	Branch Statutory & Concurrent	1996, 1997, 1998, 2014, 2015, 2017, 2018, 2019
Oriental Bank of Commerce	Inspection & Revenue	1999, 2000, 2004, 2007, 2008, 2009, 2010, 2014, 2015, 2016, 2017, 2018, 2019

Indian Overseas Bank	Branch Statutory	2004, 2005
Dhanalakshmi Bank Ltd	Concurrent	2005
Andhra Bank	Branch Statutory	2006, 2007, 2008, 2009, 2010
Oriental Bank of Commerce	Concurrent	2011, 2012, 2014, 2015, 2016, 2017, 2018, 2019, 2020
City Union Bank Ltd	Concurrent	2012
Bank of Maharashtra	Revenue	2012, 2013, 2014, 2015, 2016
Lakshmi Vilas Bank	Concurrent	2013, 2014
Indian Overseas Bank	Concurrent	2012, 2013, 2014, 2015, 2017, 2018, 2019
Indian Bank	Concurrent	2013, 2014, 2015, 2018, 2019, 2020, 2021, 2022
The Karnataka Bank Ltd.,	RO and Asset Recovery Statutory Audit	2013, 2014, 2015, 2016, 2017
The Tamil Nadu Mercantile Bank Ltd.	Branch Statutory	2013, 2014, 2015, 2016, 2017
Bank of Maharashtra	Revenue Audit	2013, 2014, 2015, 2016, 2017
Indian overseas Bank	Revenue & Credit Audit & Stock Audit	2013, 2014, 2015, 2016, 2017
City Union Bank Ltd	Branch Statutory	2014, 2015, 2016, 2017, 2019, 2020, 2021
The South Indian Bank	Branch Statutory	2014, 2015, 2016, 2017, 2018
State Bank of India	Branch Statutory & Concurrent	2014, 2015, 2016, 2017, 2018, 2019, 2021 - 2022
UCO Bank	Branch Concurrent	2015, 2016, 2017, 2018, 2019, 2020 - 2021, 2021-2022
Punjab & Sind Bank	Branch Concurrent	2015, 2016, 2017, 2020 - 2021, 2021 - 2022
Union Bank of India	Branch Concurrent	2016, 2017, 2018-19, 2022-23
Allahabad Bank	Branch Concurrent & Revenue	2014, 2015, 2017, 2018, 2019
Central Bank of India	Branch Concurrent & Revenue	2014, 2015, 2016, 2017, 2018, 2019-2020, 2020-21, 2021 -2022
Syndicate Bank	Branch Concurrent	2018-19, 2019-20
Andhra bank	Branch Concurrent	2018-19, 2019-20, 2020-21
Karur Vysya Bank	Revenue	2018
Punjab National Bank	Revenue	2018, 2019, 2019-2020
South Indian Bank	Branch Concurrent /Special Audit	2019-20, 2020 -21
Karur Vysya Bank	Branch Concurrent	2019-20, 2020-21, 2021-22, 2022-23
Tamilnadu Mercantile Bank Ltd	Branch Concurrent	2019-20, 2020-21, 2021 - 2022
Bank of India	Branch Concurrent	2019-20, 2020-21, 2021-22
United Bank of India	Branch Concurrent	2019 -2020
TAMIL NADU GRAMA BANK	Branch Concurrent	2019 -2020
CATHOLIC SYRIAN BANK	Statutory Branch Audit	2019, 2020
CANFIN HOMES LTD	Statutory Branch Audit	2020 - 2021, 2022- 2023
Punjab & Sind Bank	Revenue Audit	2021 -2022, 2022 - 2023
TAMIL NADU GRAMA BANK	Branch Statutory Audit	2021 - 2022, 2022 - 2023

Union Bank of India	Branch Concurrent Audit	2022 -2023
IDBI Bank Ltd	Branch Concurrent Audit	2023 – 2024
Jammu & Kashmir Bank Ltd	Branch Concurrent Audit	2023 - 2024

Co –operative Bank Audit Experience

KANCHEEPURAM CENTRAL CO-OPERATIVE BANK LTD – (Statutory Audit – HO and 52 Branches)	2020 – 2021, 2021 – 2022, 2022 -2023
The Little Kancheepuram Co-operative Urban Bank Ltd – Kancheepuram (Statutory Audit)	2021 – 2022, 2022 – 2023
The Madurantakam Co-Operative Urban Bank Ltd - Kancheepuram (Statutory Audit)	2021 – 2022, 2022-2023
Big Kanchipuram Co-operative Town Bank Ltd	2021- 2022, 2022-2023
Thiruvallur Co-operative Urban Bank Ltd	2021 -2022, 2022-2023

Stock Audit Experience

<i>Name of the Entity</i>	<i>Year</i>
Bharti Tele media Ltd. (Airtel- B& T Inventory, Mobility & S & D) at Chennai Warehouse and all service centres	2013-2014
Stock Audit Assignment for borrower of Bank of India, George Town Branch, Chennai.	2013
Stock Audit Assignment for borrower of Oriental Bank of Commerce, Chennai.	2012
Stock Audit Assignment for borrower of Indian Overseas Bank, George Town Branch, Chennai.	2013, 2014, 2015, 2016, 2017
Stock Audit Assignment of the following warehouses under the aegis of MCX, Mumbai: (1) Pratabagiri Rajaah Godown, Warangal. (Andhra Pradesh) (2) Kerala State Warehouse Corporation, Vandanmedu. (Kerala) (3) Frozen Fruits & Vegetables, Bodinayakanur.	2014
Stock Audit Assignment for borrowers of Dena Bank , Sembudoss Street Branch , Chennai	2017-18
Stock Audit Assignment for borrowers of Dena Bank , Kancheepuram Branch	2017-18
Stock Audit Assignment for borrowers of Dena Bank , Mount Road Branch –Chennai	2018-19
Stock audit Assignemnt for borrowers of Indian Bank – Thuraiyur, Thilainagar, Karur Branches	2018 -19
Stock Audit Assignment for borrower of Bank of India – Chennai Main Branch – Chennai	2019
Stock Audit Assignment for borrower of Bank of India – Chennai Main Branch – Chennai	2020
Stock Audit Assignment for borrower of Bank of India – Ambattur Branch – Chennai	2020
Empanelled Stock / Receivable Auditors for State Bank of India	2017 – 2020, 2020 – 2023
Stock Audit Assignment for borrowers of Tamilnad Mercantile Bank – Tirupati Branch, Nellore Branch and Purusawakkam – Chennai Branch & Kanchipuram Branch	2020 - 2021
Empanelled Stock / Receivable Auditors for Punjab & National Bank - Chennai	2020-2023
Stock Audit Assignment for borrower of Punjab National Bank – Madurai Main Branch and Chennai – Mount Road Branch(Eobc)	2021
Stock Audit Assignment for borrower of Tamilnad Mercantile Bank Ltd – Nungambakkam Branch and Washermanpet Branch	2021
Stock Audit Assignment for borrower of State Bank of India – Siruthozhil Vellore Branch	2022
Stock Audit Assignment for borrower of Punjab National Bank – MCC Branch Chennai	2022
Stock Audit Assignment for borrower of Tamilnad Mercantile Bank Ltd – Madurai Branch	2022
Stock Audit Assignment for borrower of Bank of Maharashtra – Tirupur Branch	2022, 2023

Stock Audit Assignment for borrower of State Bank of India – Ashok Nagar Branch	2022
Stock Audit Assignment for borrowers of Indian Bank – Anna Salai Branch	2023

Credit Audit Experience

Credit Audit Assignment for borrowers of Dena Bank- Alwarpet Branch Chennai	2019 - 2020
Credit Audit Assignment for borrowers of Dena Bank- Sembudoss Street Branch Chennai	2019 - 2020
Credit Audit Assignment for borrowers of Punjab & Sind Bank – Secunderabad Branch Hyderabad	2022 - 2023

IS Audit Experience

Punjab & Sind Bank - International Banking Division - Information Systems Audit	2015-2016, 2016-2017
Oriental Bank of Commerce - Anna Nagar East Branch - Information Systems Audit	2016-2017
Punjab & Sind Bank - Zonal Office Chennai - Information Systems Audit	2016-2017
Oriental Bank of Commerce - Porur & Velachery Branch - Information Systems Audit	2017-2018
Agriculture Insurance Company of India Ltd - New Delhi - Investment Risk Management Systems and Process Audit	2016 -17 & 2017 – 18 2018 -19 & 2019 -20
United India Insurance Company Limited	2017-18
Oriental Bank of Commerce – Ambattur & Circle Office – Chennai	2018-2019
Oriental Bank of Commerce – Purusaiwalkam Branch - Chennai	2018 -2019
Punjab & Sind Bank – Abids Hyderabad Branch	2020- 2021
Punjab & Sind Bank – Warangal Branch	2020 – 2021
Punjab & Sind Bank – Ameerpet Branch	2020 – 2021
M/s. Tamil Nadu Power Finance and Infrastructure Development Corporation Limited	2021-2022

POOL BUY-OUT AUDIT EXPERIENCE:

<i>Sl.No.</i>	<i>Bank</i>	<i>Branch</i>	<i>Borrower Name</i>	<i>Period</i>	<i>Industry/Sector</i>
1	Bank of Baroda	Corporate Financial Services	FULLERTON INDIA CREDIT CO. LTD	2020 – 2023	Financial Institution – NBFC
2	Bank of Baroda	Corporate Financial Services	HINDUJA LEYLAND FINANCE LTD	2020 – 2023	Financial Institution – NBFC
3	Bank of Baroda	Corporate Financial Services	INDIA INFOLINEFINANCE LTD	2020 – 2023	Financial Institution - NBFC

Other Bank Assignment Experience:

Verification of documents submitted during the Due Diligence Process – M/s Central Bank of India – Pattaraiperumbudur Branch	2021
Verification/certification of claim list and books of accounts of insured banks placed under All Inclusive Direction (AID) & Transferee banks – M/s Sri Gururaghavendra Sahakara Bank Niyamitha	2021
Empaneled Firm for conducting the inspections at Member Lending Institutions of CGTMSE – CGTMSE Inspection conducted for the following MLIs: 1. INDIAN OVERSEAS BANK – METRO REGION 2. INDIAN OVERSEAS BANK – NON-METRO REGION 3. INDIAN OVERSEAS BANK – CHENNAI (LIVE ACCOUNTS) 4. CANARA BANK – CIRCLE OFFICE – CHENNAI 5. BANK OF INDIA – COIMBATORE REGIONAL OFFICE	2022 2022 2023 2022 2023

Agency for Specialised Monitoring Experience:

<i>Sl.No.</i>	<i>Bank</i>	<i>Branch</i>	<i>Borrower Name</i>	<i>Period</i>
1	STATE BANK OF INDIA	Industrial Finance Branch	M/s Northern Arc Capital Limited	2023, 2024

Special Mentioned Accounts Audit Experience:

<i>Sl.No.</i>	<i>Bank</i>	<i>Branch</i>	<i>Borrower Name</i>	<i>Period</i>
1	INDIAN BANK	Chetput	M/s Sri Nandhi Agro Food	2023

Insurance Company Audit Experience

M/s. United India Insurance Co., Anna Salai Branch – Branch Statutory Audit	1992-1995
M/s. National Insurance Company Limited, Division IX, Chennai – Branch Statutory Audit	1999-2001
M/s. New India Assurance Company Limited, Macmillan Division, Chennai- Statutory Audit	2002-2006
M/s. Oriental Insurance Company Limited, Spencer Plaza, Chennai - Statutory Audit	2004-2007
M/s. National Insurance Company Limited, DO 6 – Statutory Audit	2008-2012
M/s. New India Assurance Company Limited, DO 6 – Statutory Audit	2008-2012
M/s. United India Insurance Company Limited, DO – Statutory Audit	2012-2014
M/s. United India Insurance Company Limited - IRMSP Audit	2017-2018
M/s. United India Insurance Co Ltd – Concurrent Audit	2021 -2023

Other Financial Institution Audit Experience - NBFC

Small Industries Development Bank of India (SIDBI) – Erode Branch Office (Concurrent Audit)	2019, 2020 & 2021
Small Industries Development Bank of India (SIDBI) – Chennai Branch Office (Concurrent Audit)	2021 – 2022
Small Industries Development Bank of India (SIDBI) – Bengaluru including Hubballi XBO (Transaction Audit)	2020 – 2022
Small Industries Development Bank of India (SIDBI) – Peenya Branch Office (Transaction Audit)	2021-2022
Small Industries Development Bank of India (SIDBI) – Madurai Branch Office (Transaction Audit)	2020 -2022
Canfin Homes Ltd – Statutory Audit – 3 Branches – Sagar (Madhya Pradesh), Theni, Madurai	2022 – 2023
KMBF – 2 Branches - Tambaram & Ashoknagar – Concurrent Audit)	2022

Educational Sector Experience

INSTITUTE OF COMPANY SECRETARIES OF INDIA - SIRC OF ICSI - INTERNAL AUDIT	2016-2017, 2017-2018 & 2018-19, 2019- 20, 2020 – 21
JACOB NURSERY & PRIMARY SCHOOL (Unit of M/s James Educational Trust) – STATUTORY AUDIT	2013-2023
JACOB MATRICULATION SCHOOL (Unit of M/s James Educational Trust) – STATUTORY AUDIT	2013-2023
JACOB MATRIC HR SECONDARY SCHOOL (Unit of M/s M Muthumary Educational Trust) – STATUTORY AUDIT	2013-2023
M/s TAMILNADU TEXTBOOK AND EDUCATIONAL SERVICES CORPORATION - STATUTORY AUDIT	2018-2019
M/s INDIAN BANK SELF-EMPLOYMENT TRAINING INSTITUTE, WOMENS' SELF HELP GROUP, TIRUVALLUR - STATUTORY AUDIT	2013
FINANCIAL LITERACY AND CREDIT COUNSELLING CENTRE, TIRUVALLUR – STATUTORY AUDIT	2012, 2013

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA – TRICHY BRANCH OFFICE – STATUTORY AUDIT	2022 - 2023

MISEREOR (Germany) – Project Audit Experience:

Name of the NGO	FCRA Reg No.	Project No.
M/s Care and Share Charitable Trust	076040353	321-032-1131 ZG
M/s Key Stone Foundation	075970103	321-900-1779 ZG
M/s Tamilnadu Social Service Society (TASOSS)	076040036	321-901-1128 ZG
M/s German Leprosy & TB Relief Association (GLRA)	075900141	321-900-1837 Z
M/s Tamilnadu Domestic Workers Welfare Trust (TNDWWT)	075901456	321-901-1146 ZG
M/s Deepam Trust – TNBC Commission for SC/ST	076040301	321-901-1138 ZG
M/s Social Awareness Society for Youth (SASY)	076010065	321-901-1147 ZG

Special Audit Experience:

Agri - Jewel Loan Subvention Audit of City Union Bank - Vanagaram Branch	2018 -19
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GST Audit Experience:

Cotton Corporation of India Ltd., - Coimbatore and Mahabubnagar Branch Offices	2019 -20
M/s. Airport Authority of India – Kerala State	2019-2020 2020-2021

PSU Audit Experience

<i>Name of the Entity</i>	<i>Year</i>
M/s. Tamilnadu Poultry Development Corporation Ltd. (TAPCO) – Statutory Audit	1994-1997
M/s. National Seeds Corporation, Chennai & Bangalore – Branch Statutory Audit & Internal Audit	1992-1995 2005-2006
M/s. Pondicherry Tourism Development Corporation – Statutory Audit	1993-1996
M/s. Pondicherry Distilleries Limited, Pondicherry – Statutory Audit	1993-1996
M/s. United India Insurance Co., Anna Salai Branch – Branch Statutory Audit	1992-1995
M/s. Tamilnadu Ceramics Limited, (TACEL) Chennai – Statutory Audit	1992-1995
M/s. National Insurance Company Limited, Division IX, Chennai – Branch Statutory Audit	1999-2001
M/s. Maruthi Udyog Limited, Southern Region – Management Consulting	1985-1990
M/s. Indian Drugs & Pharmaceuticals Limited, Chennai – Management Consulting	1982-1990
M/s. Bharat Aluminum Company Limited, Southern Region – Management Consulting	1982-1990
M/s. New India Assurance Company Limited, Macmillan Division, Chennai- Statutory Audit	2002-2006
M/s. Oriental Insurance Company Limited, Spencer Plaza, Chennai - Statutory Audit	2004-2007
M/s. RITES Limited, Regional Inspection Office, Chennai - Internal Audit	2005-2006,2007-08, 2013-2014, 2014-15 &2015-16
M/s. National Insurance Company Limited, DO 6 – Statutory Audit	2008-2012
M/s. New India Assurance Company Limited, DO 6 – Statutory Audit	2008-2012
M/s. United India Insurance Company Limited, DO – Statutory Audit	2012-2014
M/s. Tamil Nadu Industrial Explosives Limited – Statutory Audit	2012-2014

M/s. Oriental Insurance Company Limited – DO Statutory Audit	2012-2014
M/s. Tamil Nadu Civil Supplies – Statutory	2012-2014
M/s. MMTC Limited, RO - Chennai - Internal Audit	2013-2014
M/s. Tamilnadu Urban Financial Development Corporation Ltd- Internal Audit	2016-2017
M/s. Tamilnadu Adi Dravidar Development Corporation Ltd- Internal Audit	2015-2016 2016-2017 2017-2018
M/s. TAMILNADU GENERATION AND DISTRIBUTION CORPORATION LTD (TANGEDCO)- Statutory Audit	2015-2019 2020-2021
M/s. Tamilnadu Manual Workers Social Security and Welfare Board	2016-2017
M/s. Pudhu Vazhu Project (PVP), Tamilnadu	2015-2017
M/s. State Health Society - 8 Districts of Tamilnadu – Concurrent Audit	2012-2018
M/s. State Health Society - H.O. - Concurrent Audit	2019-2020
M/s. District Forest Office - Pallikaranai Marsh Land	2016-2017
M/s. CONTAINER CORPORATION OF INDIA - INTERNAL AUDIT	2015-2018
M/s. Tamil Nadu State Marketing Corporation (TASMAC)- Internal Audit	2017-2019
M/s. Can Fin Homes Ltd - Internal Audit	2017-2018, 2018- 2019, 2019-2020, 2020-2021
M/s. Central warehousing corporation - Internal Audit	2017-2018
M/s. United India Insurance Company Limited - IRMSP Audit	2017-2018
M/s. Bharat Sanchar Nigam Ltd., - Internal Audit	2018-2020
M/s. Karnataka State Seeds Corporation Ltd - Internal Audit	2018 – 2019, 2019-2020
M/s. Bharat Sanchar Nigam Ltd., - Statutory Audit	2019-2020
M/s. Tamilnadu Textbook And Educational Services Corporation-Statutory Audit	2018-2019
M/s. The State Child Labour Rehabilitation Cum Welfare Society -Internal Audit	2018-2019 2019-2020
M/s. Village Evangelization Of India Mission	2010-2023
M/s. Madras Medical Mission-NGO's	2018-2019
M/s Tamilnadu Tourism Department Corporation – Internal Audit	2020-2023
M/s. Tamil Nadu Rural Transformation Project (TNRTP)- Internal Audit (24 Districts)	2020-2023
M/s. Tamil Nadu State AIDS Control Society (TANSACS) –NGO's (32 Districts)	2020-2023
M/s. Indian Institute of Food Processing Technology – Ministry of Food Processing Industries, Government of India – External Audit	2020 – 2021
M/s. Tamil Nadu Power Finance and Infrastructure Development Corporation Limited – Internal Audit	2020 -2021
M/s Airport Authority of India – Tiruchirappalli Air Port – Concurrent Audit	2020 -2023
M/s Bharat Sanchar Nigam Ltd., Chennai Telephones – Internal Audit	2021-2023
M/s Tamil Nadu Coastal Sustainable Livelihoods Society – External Audit	2020 -2021
M/s Agriculture Insurance Company of India Ltd – Chennai Regional Office - Internal Audit	2020 – 2023
M/s Bharath Heavy Electronics Ltd – Chennai & Ranipet – Statutory Audit	2023-2024
M/s Rashtriya Chemicals & Fertilizers Ltd – Mumbai – Statutory Audit	2023-2024

Major Private Sector Audit / Consultancy Experience

<i>Name of the Entity</i>	<i>Year</i>
M/s. ABT Private Limited	1987-1990
M/s. Polyolefin's Limited	1988-1990
M/s. F D Stewards Private Limited	1975-1978
M/s. Hallmark Infrastructure Private Limited	2008-2009
M/s. Vishwak Solutions Private Limited	2007-2008
M/s. BNBS Exports Private Limited	2008-2023
M/s. TRIOLOGY Technologies Private Limited	2006-2019
M/s. FAMEC TECH Private Limited	2007-2023
M/s. LAKKNA Housing Private Limited	2007-2019
M/s. VKB Hotels India Private Limited	2007-2023
M/s. VKK Hotels India Private Limited	2007-2023
M/s. Naveen Alarm Systems India Private Limited	2007-2023
M/s. SOFEEL Marketing & Technical Services Private Limited	1996-2023
M/s. YEM Q CARGO (Madras) Private Limited	2010-2013
M/s. N K KRAFT Private Limited	2009-2014
M/s. WIN WIN Industries Private Limited	2008-2019
M/s. Integrated Risk Management Services Private Limited	2006-2023
M/s. HELIO Engineering Private Limited	2012-2023
M/s. NSK Builders Private Limited	2012-2016
M/S. Hi-Tech Tiles Private Limited	2012-2023
M/s. VasmO Agro Nutri Private Limited	2012-2019
M/s. Ladder Commercial Solutions Private Limited	2012-2023
M/s. Square Network Solutions Private Limited	2013-2023
M/s Sricity Private Limited	2018-2023
M/s Autosys Engineering Private Limited	2019-2023
M/s Indium Software (INDIA) Limited	2019-2023
M/s Pegasus Enterprise Private Limited	2019-2023
M/s Zupersoft Solution Private Limited	2019-2023
M/s Sricity Electronics Manufacturing Cluster	2019-2023
M/s Sri Krishna Tiless & Potteries	2019-2023
M/s Stan India Private Limited	2016-2023
M/s Dinesh Uthayakumar IT Private Limited	2017-2023
M/s SP Engineers Autotech India Private Limited	2011-2023
M/s Frontlinesystem India Private Limited	2011-2023
M/s R.S. Pathy Naturo Private limited	2014-2023
M/s URC Construction private Limited	2019-2020
M/s. 8K Miles Software Services Limited Now Secure Cloud	2018-2019, 2019-2020, 2020-21, 2021-2022, 2022-2023

Forward Market Commission Audit Experience

<i>Name of the Entity</i>	<i>Year</i>
M/s. Chennai Commodities, Chennai – MCX dealer	2007
M/s. Gold and Futures, Chennai – MCX Dealer	2007
M/s. Procon Advisory Services India Private Limited, Coimbatore – MCX Dealer	2008
M/s. Zaveri commodities, Coimbatore – MCX Dealer	2008
M/s. Fortune Commodities, Bangalore – MCX, NCDEX Dealer	2008
M/s. Geojit Comtrade Limited, Coimbatore - MCX, NCDEX, NMCX Dealer	2009
M/s. Annamalai Capital Services Private Limited – MCX Dealer	2009
M/s. Money Managers Commodity services - MCX Dealer	2009
M/s. Coimbatore Commodities – Coimbatore – MCX Dealer	2010
M/s. Silver Line Commodities – MCX Dealer	2010
M/s. Win Capitals – MCX Dealer	2010

DP Audit Experience

<i>Name of the Entity</i>	<i>Year</i>
M/s. First Futures and Stocks Private Limited - NSE Dealer, Depository Participant	2010-2021
M/s. ASL Capital Private Limited -	2016-2017

Other Audit Experience

<i>Name of the Entity</i>	<i>Experience</i>
M/s. EL FORGE LIMITED (Listed Company)	Quarterly Limited Review & Re-audit of Financial Statements
M/s. State Health Society, Ministry of Health and Social Welfare, Government of Tamilnadu (National Rural Health Mission - A World Bank Aided Project)	Social Audit - Concurrent Audit of District Health Society (DHS) and all Primary Health centers, Public Works Department (PWD), General Hospitals (GH), : 2011-2018 [District HEAD OFFICE with all their respective PHC's being Perambalur (2011-14), Ariyalur (2011-14), Dharmapuri (2011-14),Cuddalore(2013-14&2015-17),Nilgiris(2013-15), Kancheepuram(2013-14),,Vellore(2013-14), Ramanathapuram(2014-15),Salem(2014-15),Trichy(2014-15), Thoothukudi(2014-15),Dindigul(2015-17),Tirunelveli(2015-17), Virudhunagar(2015-17),Tanjore (2015-17), Madurai (2015-17), Thiruvannamalai (2015-17), Thiruvallur (2013-18) and Kanyakumari (2017-18) Chennai Head Office (2019 -20)
Indian Bank Self-employment Training Institute, Womens' Self Help Group, Tiruvallur	Statutory Audit: 2013
Financial Literacy and Credit Counselling Centre, Tiruvallur	Statutory Audit: 2012, 2013
M/s. Tamil Nadu State AIDS Control Society (TANSACS) –NGO's	2019-2020, 2020-21, 2021-22 (32 Districts) 1.HO -Chennai 2.Ariyalur, 3.Perambalur, 4.Pudukottai, 5.Ramnad, 6.Sivagangai,

	7.Thanjavur, 8.Theni, 9.Tirunelveli, 10.Tiruvannamalai, 11.Thoothukudi, 12.Virudhunagar, 13.Cuddalore, 14.Villupuram, 15.Dindugul, 16.Nagapattinam, 17.Thiruvavarur, 18.Tiruvallur, 19.Chennai, 20.Kanchipuram, 21.Vellore, 22.Krishnagiri, 23.Dharmapuri, 24.Salem, 24.Erode, 25.Nilgiris, 26.Coimbatore, 27.Tirupur, 28.Trichy, 29.Madurai, 30.Kaniyakumari, 31.Namakkal, 32.Karuru
M/s Tamilnadu Social Service Society – NGO's	2019-2020
M/s Tamilnadu Medical Council	2019-2020
M/s. Tamil Nadu Rural Transformation Project (TNRTP)- Internal Audit (24 Districts)	2020-2022 1. Coimbatore, 2.Cuddalore, 3.Dindigul, 4.Erode, 5.Kancheepuram, 6.Krishnagiri, 7.Madurai & Theni, 8.Nagapattinam, 9.Namakkal, 10.Pudukottai, 11.Ramanathapuram, 12.Salem, 13.Sivagangai, 14. Nilgiris, 15.Thirunelveli, 16.Thiruppur, 17.Tiruvallur, 18.Thiruvannamalai, 19.Thiruvavarur, 20.Thoothukudi, 21.Trichy & Karur, 22.Vellore, 23.Villupuram, 24.Virudhunagar, 25.Chennai HO

SECTORAL EXPERIENCE:

In our multi-disciplinary services, we have served across various industries and diverse verticals, thus generating deep insights of multifarious businesses and differences in economic, social, political and regulatory environments. This understanding helps us to tailor our solutions and cater to specific client requirements better.

1. Banking
2. Insurance
3. Public Sector Undertaking
4. Agriculture
5. Retail
6. Power & Equipment
7. Logistics
8. Information Technology
9. Automobile
10. Education
11. Medical & Healthcare
12. Construction and Infrastructure
13. Charities and voluntary sector
14. Fund management, administration and investment banking
15. Manufacturing
16. Professional Associations

Specialized Services for NGO/NPOs:

- Project Audit
- Impact Assessment Review
- Training NPOs on Financial Management
- Designing Standard Operating Procedure
- Tax Compliances for NPOs
- FCRA Audit & Certification

ACTIVITIES AND SERVICES IN NUTSHELL

AUDIT

- Central Statutory Audit
- Statutory audit
- Internal audit
- Management audit

- Concurrent Audit
- Secretarial audit
- Propriety audit
- Stock audit
- Tax audit
- Revenue Audit
- Income and Expenditure Audit
- Inspection Audit
- Special Audit

DIRECT TAXES

- Preparation and E filing of Income Tax Return
- Appearance before IT Authorities for Assessment
- Preparation, filing of Appeal & Appearance before Appellate Authorities and ITAT
- Effective Tax Planning

INDIRECT TAXES

- Registration, filing of returns of VAT, Service Tax and GST
- Assessment Cases – VAT , Service Tax and GST
- Consultancy in related Matters

INTERNATIONAL TAXATION

- FEMA Regulations and Compliances
- Transfer Pricing Audit
- Form 15CA & 15CB
- Advance Ruling (AAR)

VALUATION

- Share Valuation
- Land Building, Plant and Machinery & Corporate Asset Valuation
- Investment Valuation
- Stock Valuation

REGISTRATION

- Company/LLP
- Society Registration
- NGO/ Charitable Trust Registration
- 80G , 12A Registration
- Import & Export
- Goods and Service Tax
- Micro Small Medium Enterprises
- Trademark and Copyright

SECRETARIAL WORKS

- Mergers and Acquisitions
- Amalgamation
- Maintenance of secretarial books & records
- Filling of Returns with ROC,
- Meetings & Minutes
- Legal Assistance
- All Compliances under Company Law

This may not be the exclusive list of the assignments conducted by our firm.

Declaration:

We hereby declare that the above given information is true to the best of our knowledge and belief.

Place: Chennai - 600017

Date: 12/10/2023

For M/S. K. GOPAL RAO & CO.,

Chartered Accountants

Partner



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA (Decentralised Office)

122, Mahatma Gandhi Road, Post Box No. 3314, Nungambakkam, Chennai, 600034

Tel.: 18004254265/ 18004254275 FAX.:

E-Mail:sro@icai.in Website:<http://www.icai.org>

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the undermentioned firm of chartered Accountants is registered under the Chartered Accountants Act,1949 and the Chartered Accountants Regulations 1988 made thereunder. The name/s of the Proprietor/Partner therein is/are given below:

Regn. No.(F.R.N)	000956S
Name of the Firm	M/s. K GOPAL RAO & CO
H.O. Address	NO:21 (OLD NO:9/1) MOOSA STREET T NAGAR CHENNAI 600017
Year of Establishment	10/02/1978
Date from which it is continuing as a Partnership Firm	16/08/1984
Constitution of the Firm as on	13/09/2023
Firm GSTIN (Head Office)	33AAGFK3782M1ZZ

Address(es) of Branch Offices

1. NO 169 J N ROAD,TIRUVALLUR,602001
2. NEW NO 9 OLD NO 30,RAJAJI STREET,RANGA NAGAR,SRIRANGAM,TIRUCHIRAPALLI,620006

3. NO 215,WEST MASI STREET,MADURAI,625001
4. NO 937 GROUND FLOOR,16TH MAIN,BTM LAYOUT,SECOND STAGE,BENGALURU,560076
5. FLAT NO B 705 B BLOCK 7 TH FLOOR,ADITYA IMPERIAL HEIGHTS,HAFEEZPET,MANJIRA PIPELINE ROAD,HYDERABAD,500049
6. b 204 cascade,vasant oscar,lbs marg,mulund west,MUMBAI,400080
7. NO 21,RATHINAM NAGAR,OPP TO RAJAGANAPATHI TEMPLE,COIMBATORE,COIMBATORE,641030

Address of Second Office

1. NEW NO:2 SOUTH DHANDAPANI STREET,T NAGAR,CHENNAI,600017

Particulars of Partners/Proprietors:

No.	Member Name	Type	Membership Number	Admission Date as Partner/Proprietor	*Deemed Date	FCA Date	ACA Date	Individual Practice/Association with other firm/Occupation	Paid Assistant in the same Firm	
									From	To
1	NARAYANAN S	FCA	015105	10/06/2019	11/06/1984	16/05/1984	28/08/1973			
2	BASHYAKAR MATTAPALLI	FCA	015932	08/08/2002	09/05/2002	28/05/2007	01/08/1974			
3	GOPAL RAO K	FCA	018230	10/02/1978	27/08/1975	19/01/1981	31/07/1975			
4	VIJAYA KUMAR R	ACA	022180	27/12/2019	29/06/2019		28/01/1983			
5	BASKARAN T K	FCA	026219	19/10/2018	03/10/2018	20/07/2018	20/02/1987			
6	RAVEENDRAN K	FCA	026276	31/12/2009	19/11/1987	18/08/1993	04/03/1987			
7	MEERAGOPALAN B	FCA	029471	05/02/1990	18/01/1990	20/01/1995	18/01/1990			
8	GOPAL KRISHNA RAJU	FCA	205929	27/01/1997	27/01/1997	27/01/2002	27/01/1997			
9	MADAN GOPAL NARAYANAN	FCA	211784	08/08/2002	01/08/2002	09/08/2007	01/08/2002			
10	ROOPA KRISHNA	FCA	227008	01/09/2011	16/08/2011	31/08/2016	16/08/2011			
11	ASWINI M	ACA	252513	30/03/2020	21/03/2020		23/01/2020			
12	BRINDHA JAYARAMAN	ACA	255144	19/11/2021	24/07/2020		24/07/2020			
13	MANI P	ACA	258442	12/04/2021	27/03/2021		27/03/2021			

Deemed date of joining in the Firm

(S.Sabarigreesan)
Deputy Secretary

* Deemed date of commencement of Firm

Disclaimer : “This is a system generated Card / Certificate. Please inform us with any discrepancy that you may notice before you submit it for any official use.”

INCOME TAX PAN SERVICES UNIT

(Managed by National Securities Depository Limited)

3rd Floor, Sapphire Chambers, Near Baner Telephone Exchange,
Baner, Pune - 411 045

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT OF INDIA

Dear Sir / Madam,

K GOPAL RAO & CO

PAN AAGFK3782M

10/02/1978

Permanent Account Number

AAGFK3782M

15/03/2012

Your request for change in details in PAN data has been processed as per change / correction form submitted by you.

We wish to inform you that quoting of PAN on return of income, tax and challans for payment of taxes is necessary to ensure accurate credit of taxes paid by you and faster processing of return of income. Please quote PAN on all communications with the department as it helps to improve taxpayer service.

Income Tax Department maintains a website : www.incometaxindia.gov.in for providing information and services to citizens. This site also contains detailed information of PAN.

Income Tax Department

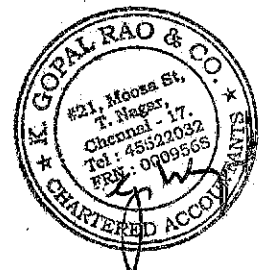
PKG ID : PLC12444601 / 4 / 3 / 15/03/2012 / BLU



CHE / 103 / 301907003346753191 / 68782835

K GOPAL RAO & CO

K GOPAL RAO & CO
NEW NO 21 OLD NO 9/1
MOOSA STREET
T NAGAR
CHENNAI
TAMIL NADU - 600017
TEL. NO..91 9840053053





सत्यमेव जयते

Government of India
Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number :33AAGFK3782M1ZZ

1.	Legal Name	K GOPAL RAO & CO			
2.	Trade Name, if any	K GOPAL RAO & CO			
3.	Constitution of Business	Partnership			
4.	Address of Principal Place of Business	NEW NO 21 OLD NO 9/1, MOOSA STREET, T NAGAR, Chennai, Tamil Nadu, 600017			
5.	Date of Liability	01/07/2017			
6.	Period of Validity	From	01/07/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
Signature					
Name					
Designation					
Jurisdictional Office					
9.	Date of issue of Certificate	26/09/2017			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of the application for registration



GSTIN	33AAGFK3782M1ZZ
Legal Name	K GOPAL RAO & CO
Trade Name, if any	K GOPAL RAO & CO

Details of Additional Places of Business

Total Number of Additional Places of Business in the State	0
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GSTIN	33AAGFK3782M1ZZ
Legal Name	K GOPAL RAO & CO
Trade Name, if any	K GOPAL RAO & CO

Details of Managing / Authorized Partners

1



Name	MADAN GOPAL NARAYANAN
Designation/Status	PARTNER
Resident of State	Tamil Nadu



**Professional Development Committee
The Institute of Chartered Accountants of India**

(Set up by an Act of Parliament)

Application No.: MEF10945

FRN/MRN.: 000956S

Type: PARTNERSHIP

Logout

Multipurpose Empanelment Form 2023-24



Advisory



Complaints Portal



Contact Us

The declaration for MEF10945 has been validated successfully (by all the partners).

i) FRN/MRN :	000956S
ii) UCN :	0190437
iii) No. of CAs exclusively associated with the firm (Full-Time) :	13
iv) No. of partners/proprietor exclusively associated (Full-Time):	13
v) No Professional staff :	77
vi) Bank audit experience (in years) :	
a. Firm :	37
b. Partner :	8 years or more
vii) Year of establishment of firm :	10/02/1978
viii) COP :	27/08/1975

Your Category for year 2023-24:

I



Indian Banks' Association

Corporate & International Banking

CIB2/ASMEMPLR/2022-23/11323

June 30, 2022

To

K GOPAL RAO AND CO
NEW NO 21
MOOSA STREET T NAGAR
CHENNAI
Tamil Nadu

Kind Attention: MADAN GOPAL NARAYANAN

Dear Sir/ Madam,

Empanelment of Agencies for Specialised Monitoring (ASMs)

Your application No: 2022-23-0210-F

1. We refer to your subject application and are pleased to inform you that your firm has been empanelled i.e. your firm's name has been included in the Panel of Agencies for Specialised Monitoring (ASM) maintained by us subject to the terms and conditions set out below.
2. Terms and Conditions of Empanelment
 - 2.1 Period of Empanelment: From 1.7.2022 up to and inclusive 30.6.2025.
 - 2.2 Empanelment for Sector(s):

General

Specialised : NBFC
 - 2.3 Empanelment is not a guarantee or assurance of any assignment by IBA or by any bank.
 - 2.4 A bank will have its own choice to select an ASM/ extend assignment to any ASM on its own discretion and subject to its terms, conditions and requirements and IBA shall have no say in it.
 - 2.5 IBA will have a right to end your empanelment in any of the following events:

- (a) Any information provided by you to IBA in your application for empanelment and thereafter in connection with the empanelment being found to be materially untrue, incorrect or incomplete;
 - (b) Any disciplinary action is initiated against you or by the any statutory professional institution or authority such as ICAI, ICSI, NFRA or any others;
 - (c) Your ceasing to be in practice or barred or stopped from practice;
 - (d) A notice of insolvency or bankruptcy is issued against you or any of your partners;
 - (e) Any bank including your name in the Caution List of Third Party Entities maintained by IBA in terms of RBI guidelines; and
 - (f) Our receiving any information or coming across any media report about you or any of your partners, which in our sole determination renders you unsuitable for the continuance of your empanelment.
- 2.6 In case of end of your empanelment for any of the reasons mentioned above at 2.5 (a) to (f), the empanelment fee paid by you shall stand forfeited and no refund would be made to you.
- 2.7 We wish you the best for your receiving assignment(s) under the empanelment and expect you to act in the course of such assignment(s) in confidence, diligently with honesty and integrity employing best of your knowledge and skills demonstrating high level of professionalism.
3. Kindly sign and return to us a copy of this letter as a token of your acceptance hereto.

Yours faithfully,

for **Indian Banks' Association (IBA)**



(Gopal Murlidhar Bhagat)
Deputy Chief Executive



Peer Review Board

The Institute of Chartered Accountants of India
New Delhi

This is to certify that the Peer Review of

M/s K Gopal Rao & Co

No. 21 (Old No. 9/1),

Moosa Street, T. Nagar,

Chennai-600017

FRN/Mem. No. 000956S

(Name of PU, Address, FR No./M. No.)

has been carried out for the period

01.04.2016-31.03.2019

pursuant to the Statement on Peer Review.

This Certificate shall be effective from 07.02.2021

and shall remain valid till 06.02.2024

Issued at New Delhi on 02.07.2020


CA. DAYANIWAS SHARMA
Chairman
Peer Review Board


CA. SATISH KUMAR GUPTA
Vice-Chairman
Peer Review Board


CA. NIDHI SINGH
Secretary
Peer Review Board



(96 kb)

Names of Audit Firms approved for appointment as Statutory Central Auditors in the 12 Public Sector Banks for FY 2020-21

Sl. No.	Name of the Bank	Statutory Central Auditors for FY 2020-21
1	Bank of Baroda	1. M/s Dass Gupta & Associates, New Delhi 2. M/s J Kala & Associates, Mumbai 3. M/s R Devendra Kumar & Associates, Mumbai 4. M/s Vyas & Vyas, Mumbai 5. M/s Dassani & Associates, Indore
2	Bank of India	1. M/s Chaturvedi & Co., Kolkata 2. M/s V Sankar Aiyar & Co., Mumbai 3. M/s Laxmi Tripti & Associates, Bhopal
3	Bank of Maharashtra	1. M/s K Gopal Rao & Co., Chennai 2. M/s Batliboi & Purohit, Mumbai 3. M/s Abarna & Ananthan, Bengaluru 4. M/s Rodi Dabir & Co., Nagpur
4	Canara Bank	1. M/s D K Chhajer & Co., Kolkata 2. M/s S N K & Co., Surat 3. M/s N K Bhargava & Co., New Delhi 4. M/s Rao & Emmar, Bengaluru
5	Central Bank of India	1. M/s A A J V and Associates, Delhi 2. M/s S Jaykishan, Kolkata 3. M/s Chhajed & Doshi, Mumbai 4. M/s Ambekar Shelar Karve & Amberdekar, Mumbai
6	Indian Bank	1. M/s K C Mehta & Co., Vadodara 2. M/s Sriramamurthy & Co., Vishakapatnam 3. M/s Ravi Rajan & Co. LLP, New Delhi 4. M/s P K F Sridhar & Santhanam LLP, Chennai 5. M/s G Natesan & Co., Chennai
7	Indian Overseas Bank	1. M/s Patro & Co., Bhubaneswar 2. M/s M Srinivasan & Associates, Chennai 3. M/s S N Nanda & Co., New Delhi 4. M/s Yoganandh & Ram LLP, Chennai
8	Punjab & Sind Bank	1. M/s Suresh Chandra & Associates, New Delhi 2. M/s Raj Gupta & Co., Chandigarh 3. M/s Ghiya & Co., Jaipur 4. M/s Shiv & Associates, New Delhi
9	Punjab National Bank	1. M/s M K Aggarwal & Co., New Delhi 2. M/s A John Moris & Co., Chennai 3. M/s S N Dhawan & Co. LLP, New Delhi 4. M/s S R Goyal & Co., Jaipur 5. M/s PSMG & Associates, New Delhi
10	State Bank of India	1. M/s K Venkatachalam Aiyer & Co., Kochi 2. M/s N C Rajagopal & Co., Chennai 3. M/s O P Totla & Co., Indore 4. M/s S K Kapoor & Co., Kanpur 5. M/s Karnavat & Co., Mumbai 6. M/s G P Agrawal & Co., Kolkata 7. M/s J C Bhalla & Co., New Delhi 8. M/s Umamaheswara Rao & Co., Hyderabad 9. M/s Khandelwal Jain & Co., Mumbai 10. M/s Shah Gupta & Co., Mumbai 11. M/s S C V & Co. LLP, New Delhi 12. M/s A S A & Associates LLP, New Delhi 13. M/s Guha Nandi & Co., Kolkata 14. M/s Prem Gupta & Co., New Delhi

11	UCO Bank	1. M/s Rawla & Co., New Delhi
		2. M/s R Gopal & Associates, Kolkata
		3. M/s Khandelwal Kakani & Co., Indore
		4. M/s S K Agrawal and Co., Kolkata
		5. M/s Ghoshal & Ghosal, Kolkata
12	Union Bank of India	1. M/s B M Chatrath & Co. LLP, Kolkata
		2. M/s R G N Price & Co., Chennai
		3. M/s Sarda & Pareek LLP, Mumbai
		4. M/s C R Sagdeo & Co., Nagpur
		5. M/s P V A R & Associates, New Delhi
		6. M/s Gopal Sharma & Co., Jaipur



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Ranking Points of the Firm for the year 2023-2024

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Firm stands empanelled for the year 2023-2024. The detailed point score is as under:

Name of the Firm	:	K GOPAL RAO & CO	
Formation(Constitution) Date	:	19/01/1981	
1. Experience (in Yrs)	:	41	[0.5 point for every calendar year – Maximum 10 points] : 10
2. Points for Full Time CA partners/sole Proprietor (only upto 20 Full Time CA partners in terms of their seniority as per their association with the firm)			
2a. Full time FCA Partners	:	9	[3 pt each for first 5 partners and 1.5pt each for remaining 15] : 21
• FCA partners above 10 years	:	7	[2 pts each partner] : 14
• FCA partners above 5 years and upto 10 years	:	0	[1 pt each partner] : 0
2b. Full Time ACA partners	:	4	[2 points each for first 5 partners (including FCA partners) and 1 point each for remaining 15] : 4
• ACA partners above 10 years	:	0	[2 pts each partner] : 0
• ACA partners upto 10 years and above 5 years	:	0	[1 pt each partner] : 0
3. Points for Full Time CA employees (only upto 20 Full Time CA employees)			
3a. Full Time CA employees	:	0	[1 pt each for 5 employees and 0.5 pt each for remaining 15] : 0
4. Points for turnover from Audit Services	:		[Maximum 10 pts] : 3
5. Points for Peer Review Certificate	:		[Maximum 25 pts] :
5a. Holding valid peer certificate as on 2023	:	Yes	5 points : 5
5b. Holding valid peer certificate as on 2022	:	Yes	4 points : 4
5c. Holding valid peer certificate as on 2021	:	Yes	4 points : 4
5d. Holding valid peer certificate as on 2020	:	Yes	3 points : 3
5e. Holding valid peer certificate as on 2019	:	Yes	3 points : 3
5f. Holding valid peer certificate as on 2018	:	Yes	2 points : 2
5g. Holding valid peer certificate as on 2017	:	Yes	2 points : 2
5h. Holding valid peer certificate as on 2016	:	Yes	1 point : 1
5i. Holding valid peer certificate as on 2015	:	Yes	1 point : 1
6. Points for Audit Experience - Maximum 40 Points			
6a. Statutory Audits - Corporate – Maximum 20 points (596.00 are the highest points earned in the category which are equated to 20 points. Hence, discounting factor is 29.80. Total points earned by the firm in this category are 35.00.)	:		Discounted points of the firm in the category (Total points earned by the firm/discounting factor) : 1.17
6b. Statutory Audits - Branch – Maximum 10 points (96.00 are the highest points earned in the category which are equated to 10 points. Hence, discounting factor is 9.60. Total points earned by the firm in this category are 78.00.)	:		Discounted points of the firm in the category (Total points earned by the firm/discounting factor) : 8.13
6c. Internal Audits – Maximum 5 points (136.00 are the highest points earned in the category which are equated to 5 points. Hence, discounting factor is 27.20. Total points earned by the firm in this category are 8.00.)	:		Discounted points of the firm in the category (Total points earned by the firm/discounting factor) : 0.29
6d. Audit of Government Schemes – Maximum 5 points (34.00 are the highest points earned in the category which are equated to 5 points. Hence, discounting factor is 6.80. Total points earned by the firm in this category are 0.00.)	:		Discounted points of the firm in the category (Total points earned by the firm/discounting factor) : 0.00
7. Points for Qualification of Full Time CA Partners (Maximum 20 Full Time CA Partners and Maximum 25 points). One Full Time CA partner awarded points for one qualification			
7a. CISA/ISA/CPA/CIA/CFE	:	3	[1.25 pts each] : 3.75
7b. Certification courses from ICAI in IND AS/ Forensic Accounting and Fraud Prevention/Public Finance & Government Accounting/Concurrent audit of Banks/Anti Money Laundering Law/Forex and Treasury Management/Goods and Service Tax	:	3	[1 pt each] : 3
8. Points for Qualification of Full Time CA employees (Maximum 20 Full Time CA Employees and Maximum 20 points). One Full Time CA employee awarded points for one qualification only			
8a. CISA/ISA/CPA/CIA/CFE	:	0	[1 pt each] : 0
8b. Certification courses from ICAI in IND AS/ Forensic Accounting and Fraud Prevention/Public Finance & Government Accounting/Concurrent audit of Banks/Anti Money Laundering Law/Forex and Treasury Management/Goods and Service Tax	:	0	[0.5 pt each] : 0
Points scored - (A)			: 93.34
Deductions of Points			
9. Less - Unsatisfactory Performance. Advisory issued	:	False	[10% of A] : 0
10. Less – Held guilty of Professional Misconduct by ICAI	:	0	CA partners/CA employees X (10% of A) : 0
11. Less - Non Technical Refusal	:	False	[10% of A] : 0
12. Less – Reprimanded by Quality Review Board (advisory issued)	:	False	[10% of A] : 0
13. Less – Reprimanded by National Financial Reporting Authority (advisory/caution/monetary penalty)	:	False	[10% of A] : 0
Points deducted – (B)			: 0.00



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Empanelment Status

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Office of the Comptroller and Auditor General of India
10, Bahadurshah Zafar Marg, New Delhi - 110002

M/s. K GOPAL RAO & CO, Reference No - 58485/2023, Empanelment Number - MD0244 has been empaneled for year 2023 - 2024 .

Print Letter



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Major Audit Status of the Firm [Print this Page](#)

Office of the Comptroller and Auditor General of India
10, Bahadurshah Zafar Marg, New Delhi - 110002

The firm MD0244 is eligible for inclusion in the panel for Major audits for the year 2023 - 2024

RESUME

Personal Details:

Name	CA. K.GOPAL RAO
Wife's Name	B.Meeragopalan FCA
Permanent Address	21, Moosa Street, T.Nagar, Chennai - 600017
Telephone	(Off): 91-44-24343639 /42128955 (Res): 91-44-24342563
Mobile	98409 - 73269
E-mail ID	kgrcas@gmail.com
Languages Known	English /Hindi / Marathi / Tamil
Date of Birth / Age	2 nd January 1940 / 81 years
Nationality / Religion	Indian / Hindu
Professional Membership Numbers	018230 {The Institute of Chartered Accountants of India - ICAI}

Educational Qualification: B.Com., FCA, MBA, M. Phil, Certificate Course on Concurrent Audit

PC Working Knowledge: YES

Professional & Academic Experience: Senior Partner – in Charge of all Government Audits of the Firm

1. *Five Years Article-ship Training with M/s. J. Gowrikanthan & Company, Chartered Accountants, Chennai.*
2. *In Consulting Profession since January 1975 – More than Forty Two Years – (Specialization in Taxation both direct & indirect tax laws, Information Technology, Corporate Law, Financial Management including Treasury and Accounting) –*
 1. *Statutory and regulatory audit, treasury services, and environmental audits.*
 2. *Accounting and regulatory advice – viz. corporate structures, technical accounting advice, review of treasury operations, review of finance function outsourcing proposals, compliance with current and new regulations and obtaining new authorizations.*
 3. *Value Reporting with Innovative approach to performance measurement and corporate reporting designed to meet investors' and other stakeholders' needs for more and better information.*
 4. *Attest and attest-related services - independent validation or assessment of financial and non-financial data, such as independent opinions on grant forms, readership and circulation statistics, assessment of royalties, and statutory returns for regulated industries.*

5. *Actuarial and Insurance Management - broad range of actuarial, claims and underwriting services to address life and non-life insurance-related issues.*
 6. *Corporate training - business training and development services in the areas of finance and accounting, IT systems, risk management, and management development.*
 7. *Public services audit and advisory - audit, internal audit, and associated services for government, education, and other nonprofit*
 8. *Growing business and middle market services for middle-sized companies - audit, general business advice, raising finance, due diligence services, initial public offerings, cash management, payroll needs, business relocation services, and shareholder meetings.*
3. *Forty years experience in Public Sector Audit work with: (represents year of audit)*
1. *M/s. Tamilnadu Poultry Development Corporation Ltd. (TAPCO) – (1994–1997)*
 2. *M/s. National Seeds Corporation, Chennai & Bangalore – (1992-1995)*
 3. *M/s. Pondicherry Tourism Development Corporation, Pondicherry – (1993–1996)*
 4. *M/s. Pondicherry Distilleries Limited, Pondicherry – (1993-1996)*
 5. *M/s. United India Insurance Co., Anna Salai Branch – (1992-1995)*
 6. *M/s. Tamilnadu Ceramics Limited, (TACEL) Chennai – (1992-1995)*
 7. *M/s. National Insurance Company Limited, Division IX, Chennai – (1999-2001)*
 8. *M/s. New India Insurance Company Limited, Macmillan Division, Chennai – (2002-2003)*
 9. *M/s. New India Insurance Company Limited, Chennai (2012-2013)*
 10. *M/s. Oriental Insurance Company Limited, Chennai (2013-14)*
 11. *M/s. United india Insurance Company Limited, Chennai (2013-14)*
 12. *M/s. Tamilnadu Industrial Explosives Limited, Chennai & Vellore (2013-14)*
 13. *M/s. Tamilnadu Civil Supplies Corporation, Chennai (2013-14)*
 14. *M/s. Tamil Nadu State Marketing Corporation (TASMAC)- Internal Audit (2017-19)*
 15. *M/s. Can Fin Homes Ltd - Internal Audit (2017 – 2021)*
 16. *M/s. CONTAINER CORPORATION OF INDIA - INTERNAL AUDIT – (2015-18)*
 17. *M/s. Bharat Sanchar Nigam Ltd., - Internal Audit – (2018-2020)*
 18. *M/s. Bharat Sanchar Nigam Ltd., - Statutory Audit – (2019-2021)*
 19. *M/s. Tamilnadu Textbook And Educational Services Corporation-Statutory Audit – (2018-19)*
 20. *M/s. Tamil Nadu Rural Transformation Project (TNRTP)- Internal Audit (24 Districts) – (2020-23)*
 21. *M/s Tamilnadu Tourism Department Corporation – Internal Audit – (2020-23)*
 22. *M/s. Tamil Nadu State AIDS Control Society (TANSACS) –NGO’s (32 Districts)- (2020-23)*
 23. *M/s. Indian Institute of Food Processing Technology – Ministry of Food Processing Industries, Government of India – External Audit – (2020-2021)*
 24. *M/s Bharat Sanchar Nigam Ltd., Chennai Telephones – Internal Audit – (2021-23)*
 25. *M/s Tamil Nadu Coastal Sustainable Livelihoods Society – External Audit – (2020-21)*
 26. *M/s Bharath Heavy Electronics Limited – Statutory Audit – (2023 – 24)*
4. *Forty years experience in Branch Bank Audit with: (represents year-end audit)*
1. *M/s. Canara Bank, Statutory Audit – (1987, 1988, 1989, 1990, 1991)*
 2. *M/s. The Karnataka Bank Limited, Statutory Audit – (1996, 1997, 1998, 1999)*
 3. *M/s. United Bank Of India, Inspection Audit – (1990, 1991, 1992)*
 4. *M/s. Dena Bank, Statutory Audit – (1996, 1997, 1998)*
 5. *M/s. Vijaya Bank, Inspection Audit – (1995, 1996)*
 6. *M/s. Bank of India, Inspection & Revenue Audit – (1997, 1998, 1999)*
 7. *M/s. Bharat Overseas Bank, Inspection Audit – (2001)*
 8. *M/s. Central Bank of India, Inspection Audit – (1986, 1990)*
 9. *M/s. ICICI Bank, Statutory & Inspection Audit – (1999, 2000, 2001)*
 10. *M/s. State Bank of Travancore, Statutory Audit – (1999, 2000, 2001, 2002)*
 11. *M/s. Oriental Bank of Commerce, Inspection & Revenue Audit – (1999, 2000)*
 12. *M/s. Tami Nadu Mercantile Bank, Statutory Audit (2013, 2014)*
 13. *M/s. Indian Overseas Bank, Concurrent Audit (2013, 2014)*
 14. *M/s. United Bank of India, Concurrent Audit(2013, 2014)*
 15. *M/s. State Bank of India, Statutory Audit (2013, 2014)*
 16. *M/s. Lakshmi Vilas Bank Ltd., Concurrent Audit (2013, 2014)*

5. 35 years Teaching experience with M/s. Rao's College, Chennai – 600 017
6. As a Visiting Faculty for Madras Productivity Council for 10 years
7. As a Visiting Faculty for New College Institute of Management for M.B.A Course students for the past 6 years
8. Visiting / Guest Faculty for
 1. The Institute of Chartered Accountants of India
 2. The Institute of Cost & Works Accountants of India
 3. The Institute of Company Secretaries of India
9. Part Time Examiner for Board of Studies – CA – PE I (ICAI) and CS – Final (ICSI)
10. Examiner for ICAI New Delhi for CA Intermediate – Auditing and CA Final – Advanced Auditing including Centralized Valuation
11. Examiner for Indian Institute of Bankers, Bombay for the past 12 years – Part I – Book Keeping
12. He has been elected to the Southern India Regional Council for one term during the period 1985 to 1988. Further during this term he was acting as Chairman for Career Council Committee for one year. He was also acting as Chairman for Professional Development Committee for one year. During his tenure as Chairman for Professional Development Committee he conducted the BANK AUDIT SEMINAR during the year 1987-1988.

Declaration: *I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.*

Place: Chennai – 600017

Date: 08.10. 2023



CA. K.Gopal Rao

RESUME

Personal Details:

Name **CA. B. MEERAGOPALAN**

Husband's Name *K. Gopal Rao FCA*

Permanent Address *21, Moosa Street, T.Nagar, Chennai - 600017*

Telephone *(Off): 91-44-24343639 /24342772 (Res): 91-44-24342563*

Mobile *98408 – 73269*

E-mail ID *kgrcas@gmail.com*

Languages Known *English /Hindi / Marathi / Tamil*

Date of Birth / Age *10th January 1949 / 72 years*

Nationality / Religion *Indian / Hindu*

Professional Membership Numbers *029471 {The Institute of Chartered Accountants of India - ICAI}*

Educational Qualification: M.Sc., FCA

PC Working Knowledge: YES

Professional & Academic Experience: Senior Partner – in Charge of all Government Audits of the Firm

1. *Five Years Article-ship Training with M/s. J. Gowrikanthan & Company, Chartered Accountants, Chennai.*
2. *In Consulting Profession since January 1990 – More than THIRTEEN Years – (Specialization in Taxation both direct & indirect tax laws, Information Technology, Corporate Law, Financial Management including Treasury and Accounting) –*
 1. *Statutory and regulatory audit, treasury services, and environmental audits.*
 2. *Accounting and regulatory advice – viz. corporate structures, technical accounting advice, review of treasury operations, review of finance function outsourcing proposals, compliance with current and new regulations and obtaining new authorizations.*
 3. *Value Reporting with Innovative approach to performance measurement and corporate reporting designed to meet investors' and other stakeholders' needs for more and better information.*
 4. *Attest and attest-related services - independent validation or assessment of financial and non-financial data, such as independent opinions on grant forms, readership and circulation statistics, assessment of royalties, and statutory returns for regulated industries.*
 5. *Actuarial and Insurance Management - broad range of actuarial, claims and underwriting services to address life and non-life insurance-related issues.*
 6. *Corporate training - business training and development services in the areas of finance and accounting, IT systems, risk management, and management development.*

7. *Public services audit and advisory - audit, internal audit, and associated services for government, education, and other nonprofit*
 8. *Growing business and middle market services for middle-sized companies - audit, general business advice, raising finance, due diligence services, initial public offerings, cash management, payroll needs, business relocation services, and shareholder meetings.*
3. *Thirty years experience in Public Sector Statutory Audit work with: (represents year of audit)*
1. *M/s. Tamilnadu Poultry Development Corporation Ltd. (TAPCO) – (1994–1997)*
 2. *M/s. National Seeds Corporation, Branch Statutory Audit & Internal Audit Chennai & Bangalore – (1992-1995), (2005-2006)*
 3. *M/s. Pondicherry Tourism Development Corporation, Pondicherry – (1993–1996)*
 4. *M/s. Pondicherry Distilleries Limited, Pondicherry – (1993-1996)*
 5. *M/s. United India Insurance Co., Anna Salai Branch – (1992-1995), (2013-14)*
 6. *M/s. Tamilnadu Ceramics Limited, (TACEL) Chennai – (1992-1995)*
 7. *M/s. National Insurance Company Limited, Division IX, Chennai – (1999-2001)*
 8. *M/s. New India Insurance Company Limited, Macmillan Division, Chennai – (2002-2006)*
 9. *M/s. Oriental Insurance Company Limited, Spencer Plaza, Chennai - (2004-2007)*
 10. *M/s. RITES Limited, Regional Inspection Office, Chennai - Internal Audit - (2005-2006), (2013-2014)*
 11. *M/s. National Insurance Company Limited, DO 6 – Statutory Audit - (2008-2012)*
 12. *M/s. New India Assurance Company Limited, DO 6 – Statutory Audit - (2008-2012)*
 13. *M/s. United India Insurance Company Limited, DO – Statutory Audit - (2012-2014)*
 14. *M/s. Tamil Nadu Industrial Explosives Limited – Statutory Audit - (2012-2014)*
 15. *M/s. Oriental Insurance Company Limited – DO Statutory Audit - (2012-2014)*
 16. *M/s. Tamil Nadu Civil Supplies - Statutory Audit - (2012-2014)*
 17. *M/s. MMTC Limited, RO - Chennai - Internal Audit - (2013-2014)*
 18. *M/s. Tamilnadu Urban Financial Development Corporation Ltd - (2016-2018)*
 19. *M/s. Tamilnadu Adi Dravidar Development Corporation Ltd - (2016-2017)*
 20. *M/s. TAMILNADU GENERATION AND DISTRIBUTION CORPORATION LTD (TANGEDCO) - 2015-2017)*
 21. *M/s. Tamilnadu Manual Workers Social Security and Welfare Board - (2016-2017)*
 22. *M/s. Pudhu Vazhu Project, Tamilnadu - (2015-2018)*
 23. *M/s. State Health Society - 8 Districts of Tamilnadu - (2012-2018)*
 24. *M/s. District Forest Office - Pallikaranai Marsh Land - (2016-2017)*
 25. *M/s. CONTAINER CORPORATION OF INDIA - INTERNAL AUDIT - (2015-2018)*
 26. *M/s. CanFin Homes Ltd - Internal Audit - (2018)*
 27. *M/s. Bharat Sanchar Nigam Limited - Internal Audit - (2018 - 2020)*
 28. *M/s. Bharat Sanchar Nigam Limited - Statutory Audit - (2019 -2020)*
 29. *M/s. Tamilnadu Textbook And Educational Services Corporation (2018-2019)*
 30. *M/s. Tamilnadu State AIDS Control Society (2019-20)*
 31. *M/s. Tamilnadu Rural Transformation Project (2020 – 2021)*
 32. *M/s Tamilnadu Tourism Department Corporation – Internal Audit – (2020-23)*
 33. *M/s. Tamil Nadu Rural Transformation Project (TNRTP)- Internal Audit (24 Districts) – (2020-23)*
 34. *M/s. Tamil Nadu State AIDS Control Society (TANSACS) –NGO's (32 Districts) – (2020-23)*
 35. *M/s. Indian Institute of Food Processing Technology – Ministry of Food Processing Industries, Government of India – External Audit – (2020-21)*
 36. *M/s Bharat Sanchar Nigam Ltd., Chennai Telephones – Internal Audit – (2021-23)*
 37. *M/s Tamil Nadu Coastal Sustainable Livelihoods Society – External Audit – (2020-21)*
 38. *M/s. United India Insurance Co Ltd – Concurrent Audit – (2021-22)*
 39. *M/s Bharat Heavy Electronics Limited – Statutory Audit – (2023-24)*

4. *Six years experience in Social Audits:*

<i>Name of the Entity</i>	<i>Experience</i>
<i>M/s. State Health Society, Ministry of Health and Social Welfare, Government of Tamilnadu (National Rural Health Mission</i>	<i>Social Audit - Concurrent Audit of District Health Society (DHS) and various Primary Health centers, Community Health Centres and Government</i>

<p>- A World Bank Aided Project)</p>	<p>Hospitals: 2012-2015 [DHS along with their respective PHC's being Perambalur (2012-14), Dharmapuri (2013-14), Cuddalore (2013-17)), the Nilgiris (2014-15), Kancheepuram (2014), Thiruvallur (2014-18), Vellore (2014), Trichy (2015), Thoothukudi (2015), Salem (2015), Ramanathapuram (2015) Dindugal (2015-17), Tirunelveli (2015-17), Virudhunagar (2015-17), Thanjavur (2015-17), Madurai (2015-17), Tiruvannamalai(2015-17) and Kanyakumari (2017-18)]</p>
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5. *Thirty years experience in Branch Bank Audit with: (represents year-end audit)*
 1. *M/s. Canara Bank, Statutory Audit – (1987, 1988, 1989, 1990, 1991, 2018)*
 2. *M/s. Bharat Overseas Bank, Statutory Audit - (2001)*
 3. *M/s. Bank of Madhura, Statutory Audit - (1999,2000,2001)*
 4. *M/s. Central Bank of India, Branch Statutory & Revenue - (1986, 1990, 2015, 2016, 2017)*
 5. *M/s. The Karnataka Bank Limited, Statutory Audit & RO and Asset Recovery Statutory Audit – (1996, 1997, 1998, 1999, 2006, 2007, 2008, 2009, 2010, 2013, 2014, 2015, 2016, 2017)*
 6. *M/s. United Bank Of India, Inspection Audit – (1990, 1991, 1992, 2013, 2014, 2015)*
 7. *M/s. Dena Bank, Statutory Audit – (1996, 1997, 1998, 2014, 2015, 2017)*
 8. *M/s. Vijaya Bank, Revenue, Inspection and Concurrent Audit – (1995, 1996, 2017)*
 9. *M/s. Bank of India, Inspection & Revenue Audit – (1997, 1998, 1999)*
 10. *M/s. Bharat Overseas Bank, Inspection Audit – (2001)*
 11. *M/s. Central Bank of India, Inspection Audit – (1986, 1990)*
 12. *M/s. ICICI Bank, Statutory & Inspection Audit – (1999, 2000, 2001)*
 13. *M/s. State Bank of Travancore, Statutory Audit – (1999, 2000, 2001, 2002)*
 14. *M/s. Oriental Bank of Commerce, Inspection & Revenue Audit – (1999, 2000, 2004, 2007, 2008, 2009, 2010, 2014, 2015, 2016, 2017)*
 15. *M/S. Indian Overseas Bank – Concurrent Audit – (2012, 2013, 2014, 2015, 2017)*
 16. *M/S. Indian Overseas Bank - Branch statutory - (2004, 2005)*
 17. *M/s. Dhanalakshmi Bank Ltd - Concurrent Audit - (2005)*
 18. *M/s. Andhra Bank - Statutory Audit - (2006, 2007, 2008, 2009, 2010)*
 19. *M/s. City Union Bank Ltd - - Concurrent Audit & Statutory Audit - (2012, 2014, 2015, 2016, 2017))*
 20. *M/s. Bank of Maharashtra - Revenue Audit - (2012, 2013, 2014, 2015, 2016)*
 21. *M/s. Lakshmi Vilas Bank - Concurrent Audit - (2013, 2014)*
 22. *M/s. Tamilnadu Mechantile Bank - Concurrent Audit - (2013, 2014, 2015, 2016, 2017)*
 23. *M/s. South Indian Bank - Statutory Audit - (2014, 2015, 2016, 2017)*
 24. *M/s. Indian Bank – Concurrent & Stock Audit – (2013, 2014, 2015)*
 25. *M/s. State Bank of India - (2013, 2014, 2015, 2016, 2017)*
 26. *M/s. UCO Bank - Concurrent Audit - (2015, 2016, 2017)*
 27. *M/s. Punjab & Sind Bank - Concurrent Audit - (2015, 2016, 2017)*
 28. *M/s. Union Bank of India - Concurrent Audit - (2016, 2017)*
 29. *M/s. Allahabad Bank - Concurrent Audit - (2014, 2015, 2017)*
 30. *CanFin Homes Ltd., - Internal Audit – 2017 – 2019, 2019 - 2021*

6. *25 years Teaching experience with M/s. Rao's College, Chennai – 600 017*

7. *As a Visiting Faculty for Madras Productivity Council for 10 years*

8. *As a Visiting Faculty for New College Institute of Management for M.B.A Course students for the past 6 years*

9. *Visiting / Guest Faculty for*
 1. *The Institute of Chartered Accountants of India*
 2. *The Institute of Cost & Works Accountants of India*
 3. *The Institute of Company Secretaries of India*
10. *Part Time Examiner for Board of Studies – CA – PE I (ICAI) and CS – Final (ICSI)*
11. *Examiner for ICAI New Delhi for CA Intermediate – Auditing and CA Final – Advanced Auditing including Centralized Valuation*
12. *Examiner for Indian Institute of Bankers, Bombay for the past 12 years – Part I – Book Keeping*
13. *Senior Partner – in – charge of all Government Audits of the Firm*

Declaration: *I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.*

Place: *Chennai – 600017*

Date: *08.10.2023*

CA. B. Meeragopalan

CA. Dr. GOPAL KRISHNA RAJU

FCA, ACS, ACMA, PGDOR, PGDFM, DISA, M.Phil

Chartered Accountant, Insolvency Professional & Registered Valuer

CONTACT

Mob : 98400 63269, 98401 63269
Email : gkr@icai.org, gkr@kgrca.in
600017

Address: New No. 21, Moosa Street
T.Nagar, Chennai -

ABOUT ME

- Partner of M/s. K GOPAL RAO & CO., Chartered Accountants (*with branches at Mumbai, Bangalore, Hyderabad, Coimbatore, Madurai, Tiruchirappalli & Tiruvallur*) handling Tax, Restructuring & Digital Assurance Practice with post qualification experience of 24+ years.
- Hails from a family of Chartered Accountants. My Father, Mother, Wife and Younger Brother all are Practicing Chartered Accountants.
- Fellow Member of the Institute of Chartered Accountants of India (ICAI).
- Associate Member of the Institute of Cost Accountants of India (formerly ICWAI).
- Associate Member of the Institute of Company Secretaries of India (ICSI).
- Qualified Valuation (Securities or Financial Assets) Examination of Insolvency & Bankruptcy Board of India and Holds Certificate of Registration & Practice.
- Qualified Limited Insolvency Examination of IBBI and Holds Certificate of Registration and IBBI Authorisation for Assignment.
- Twin Post-Graduate Diploma holder in Operation Research and in Financial Management from Pondicherry (Central) University.
- Master of Philosophy - **M.PHIL** - in Management from Tamil Nadu Open University.
- ICAI (PQC) Certified in Information Systems Audit (ISA).
- ICAI (PQC) Certified in International Trade Laws and World Trade Organisation (DITL).
- ICAI (PQC) Certified in Indian Accounting Standards (IndAS).
- ICAI (PQC) Certified in Forensic Accounting and Fraud Detection (FAFD).
- Listed in the distinguished Independent Directors Databank and have qualified with distinction the Online Proficiency Self-Assessment Test conducted by Indian Institute of Corporate Affairs (*under the aegis of Ministry of Corporate Affairs, Government of India*).
- Holds **eight** NSE's Certification in Financial Markets (NCFM) from National Stock Exchange of India Limited (NSEIL).

CONTRIBUTIONS

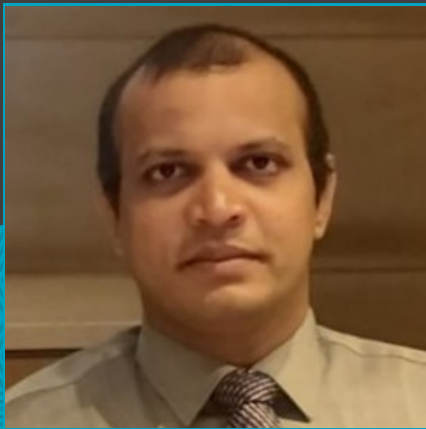
- For the riveting service of creating awareness on GST [addressed more than **500+** meetings on GST to various forums including Professional Bodies, Chamber of Commerce, Industry & Trade Associations in both English & Tamil] had the privilege of being awarded **Honorary Doctorate (Honoris Causa)** in “Governance of GST in Government Sector”.
- As guest columnist written more than **100+** valuable articles on Finance, Technology & Taxation which were published in numerous journals and newspapers.
- More than **100+** appearances/interviews in numerous Tamil TV Channels and Tamil FM Radios.
- Effervescent digital presence in
 - **Facebook** - with **9300+** connections [<https://www.facebook.com/gopal.krishna.raju>]
 - **LinkedIn** - with **22000+** connections and counting [<https://in.linkedin.com/in/gopal-krishna-raju-gkr-9a154058>]
 - **YouTube Videos** - **100s** of YouTube videos on latest topics of professional interest in my YouTube channel [https://www.youtube.com/channel/UC3EMLVu_UB58N-LNHxJU-dw]
 - **Blog** – Most popular academic blog with more than 1,52,000+ page views and downloads and counting more [<https://3spro.blogspot.com/>]
 - **Radio** – Addressed more than **87 topics in 89.4 Tamil FM (Dubai)**.
 - A passionate writer on technology & taxation in numerous journals and newspapers; columnist in Tamil Daily “**THE HINDU TAMIL**” and weekly Tamil magazines “**NANAYAM VIKATAN**” & “**PUTHIYA THALAIMURAI KALVI**”; Regularly appears/interviewed in numerous Tamil TV Channels and Tamil FM Radios including “**DD POTHIGAI**” “**JAYA TV**”, **News 18 Tamil Nadu**”, “**Cauvery News**”; “**FM Rainbow**”
- Authored two books (1) “**Standard Costing & Variance Analysis**” for Professional Students and (2) “**First Lessons in Information Technology**” for CA students with two editions by Snow White Publishers, Mumbai.
- Addressed more than **5000+** of Bureaucrats, Government Servants, Professionals, and Students in acclaimed organizations on latest emerging contemporary topics.
- Delivered value-added; no-cost; exam-oriented Fast-Track sessions collectively to **5000+** of Professionals pursuing IBBI Valuation Course, IBBI Limited Insolvency Exam, ICAI Certificate Course on Indian Accounting Standards and ICAI PQC on Information Systems Audit.

- Fast Track Batches conducted by me has resulted in more than **500+** Chartered Accountants qualifying various post qualification courses viz IBBI Valuation Course, IBBI Limited Insolvency Exam, ICAI Certificate Course on Indian Accounting Standards and ICAI PQC on Information Systems Audit.
- Addressed **2000+** of bankers on latest Banking Technologies and RBI Master Circulars for the officials of Public Sector Banks, Private Banks and also to Senior Executives of Reserve Bank of India.
- Addressed **5,00,000+** Students, Teachers and Professionals on varied topics of academic interest for innumerable institutions.
- Addressed **5000+** Junior and Senior executives on emerging topics of interest for Corporate.

NOMINATIONS:

- Chairman, Valuation Standards Board, All India Institute of Valuers Foundation (Recognised by IBBI).
- Academic Board of Studies, University of Madras.
- Academic Board, Department of Commerce, Loyola College (Autonomous), Chennai.
- Appointed as an Independent Director with Assessors and Registered Valuers Foundation.
- Academic Council Member, DG Vaishnava College (Autonomous), Chennai.
- Academic Advisory Board, SDNB Vaishnava College for Women (Autonomous), Chennai.
- Academic Board, SIVET College, Chennai.
- Board of Studies, New College (Autonomous), Chennai.
- Board of Studies, Guru Nanak College (Autonomous), Chennai.
- Audit Advisory Board, Director General of Audit (Central), C & AG Chennai.
- Finance and Taxation Panel Member of FICCI, Tamil Nadu State Council.
- Executive Committee, Centre for Entrepreneurial Development, Anna University, Chennai.
- Expert Committee on Corporate, Allied Laws, CSR, Governance & Ethics of Hindustan Chamber of Commerce.
- Steering Committee, Institute of Directors, Chennai.
- Special Invitee - Royal Thai Consulate-General, Chennai.

As a versatile speaker, GKR have addressed more than 500+ meetings on GST to various forums including, Professional Bodies, Chamber of Commerce, Industry & Trade Associations in both English & Tamil.



CA Madan Gopal Narayanan

PROFESSIONAL EXPERTISE

August 2002 - Current

Managing Partner M/s K GOPAL RAO & CO., Chartered Accountants |
Chennai, India

- Experience in Central Statutory Audit of Public Sector Banks & Private Sector Banks
- Experience in Bank Head Office Treasury & Foreign Exchange Management Audit
- Experience in Statutory Audit of Cooperative Banks
- Experience in Information Systems & Investment Audit of Banks and Insurance Companies, NBFCs
- Handling assignments of Agency for Specialised Monitoring of Pool Accounts & NBFCs on behalf of Banks
- Experience in Audit of Professional Educational Institutions
- Experience in Tax Audit, GST Audit, Company Audit & Compliance
- Corporate Consulting & Tax Representations & CFO Services
- Special Audits - Stock Audit, Credit Audit, Revenue Audit, Due Diligence,
- DICGC Inspection & CGTMSE Inspection
- Statutory Audit of NBFCs & PSUs
- Internal Audit of Insurance Companies, NBFCs, PSUs and Government Schemes

📍 New No. 21, Moosa Street, T. Nagar, Chennai, India 600017

☎ 9840053053

✉ madan@kgrca.in

SUMMARY

Highly - motivated professional with desire to take on new challenges. Strong worth ethic, adaptability and exceptional interpersonal skills. Adept at working effectively unsupervised and quickly mastering new skills.

SKILLS

- Team Leadership Strength
- Administering & heading large corporate organisation
- Financial Administration Abilities
- Strategic Planning Skills
- Regulatory Compliance Understanding
- Public Relations Development

QUALIFICATIONS & CAREER ACHIEVEMENTS

December 2022

Certificate Course On Forex & Treasury Management

Indian Institute of Chartered Accountants of India, Chennai

June 2021

QPT For Independent Director's Databank

Indian Institute of Corporate Affairs, Gurgaon (Hariyana)

September 2019

Certificate Course on Goods & Service Tax (GST)

Institute of Cost & Management Accountants of India, Chennai

June 2019

Certificate Course on Goods & Service Tax (GST)

Institute of Chartered Accountants of India, Chennai

February 2018

Certified Information Systems Auditor (CISA)

ISACA, USA

September 2016

Certificate Course on Concurrent Audit of Banks

Institute of Chartered Accountants of India, Chennai

May 2016

Qualified in Insurance & Risk Management

Institute of Chartered Accountants of India, Chennai

May 2016

Certificate Course on FAFD

Institute of Chartered Accountants of India, Chennai

March 2014

M. Phil

Tamil Nadu Open University, Chennai

June 2012

Qualified in Information Systems Audit (DISA)

Institute of Chartered Accountants of India, Chennai

October 2009

Master of Financial Management

Pondicherry University, Pondicherry

June 2009

Company Secretary | Law & Legal Management

Institute of Company Secretaries of India, Chennai

October 2006

Master of Commerce

University of Madras, Chennai

May 2002

Chartered Accountant | Finance, Audit & Assurance

Institute of Chartered Accountants of India, Chennai

December 2001

Cost Accountant | Cost Management & Strategic Decision Making

Institute of Cost Accountants of India, Chennai

October 2001

Bachelor of Commerce

University of Madras, Chennai

INTERESTS

Continuous Learning, Knowledge Sharing, Team Motivation & Problem Solving

LANGUAGES

- English /Hindi / Marathi / Tamil

DECLARATION

I hereby declare that the above information given above is true and correct to the best of my knowledge and belief.

PLACE : Chennai

DATE :

CA Madan Gopal Narayanan



Bashyakar.M B.Sc., FCA, CFA.
Email: bashyakar_m@hotmail.com

Tel: (044) 42126014
Mobile: 9840342393

Finance professional

With over 40 years of comprehensive industrial/professional experience in the functional areas of:

Strategic & Tactical Planning	Profit Centre Operations	Financial Management & Control
Corporate Governance	Turnaround Management	Business Process Re-engineering
Fund Management & Control	Finalisation of Accounts	Internal Control Review / Audits
Budgetary Control	MIS Development	IT System (EDP) Management
Secretarial Matters	Taxation / Statutory Compliances	Human Resource Management

- A seasoned professional with verifiable year after year success achieving revenue, profit and business growth objectives within start-up, turnaround and rapid-change environments.
- A strategic planner with proven ability to improve operations, impact business growth and maximise profits through finance management, cost reductions, internal controls and productivity improvements.
- Proficiency in designing and implementing systems / procedures to achieve financial discipline and enhance the overall efficiency of the organisation.
- A keen analyst with exceptional negotiation & relationship management skills and abilities in liaising with banks, financial institutions, regulatory authorities and other external agencies.

Education

- ✓ **Chartered Financial Analyst** from the Institute of Chartered Financial Analysts of India, Hyderabad in 1990.
- ✓ **Chartered Accountant** from the ICAI in 1974.
- ✓ **Bachelor of Science** from Vivekananda College, Madras University in 1968.

Employment History

Jan'00 to Apr'01	Union Motors Services Limited	CFO / Director – Finance
Sep'96 to Jan'00	S&S Power Switchgear Ltd., Chennai	Vice President – Finance
Jul'95 to Aug'96	Bambino Industries Ltd., Secunderabad	Vice President – Finance
	<i>- In charge of the complete finance, secretarial and EDP functions of the above 3 companies.</i>	
Feb'92 to Jul'95.	ITC Bhadrachalam Paper Boards Ltd.	G.M – Finance
Jul'83 to Feb'92	Murugappa Group	Senior Manager – F&A
	<i>- Associated with Parry's Confectionery Ltd., EID-Parry (I) Ltd. and Parry & Co. Ltd. (Group Companies)</i>	
Dec'75 to July '83	BHEL	Senior Executive – F&A
Jul 74 to Dec 75.	Mecotronics Ltd/Madras Fertilizers ltd	Assistant Accountant.

Areas of Expertise

Strategic Financial Planning

- ✓ Heading finance functions involving designing & implementing strategies, policies & procedures to facilitate internal financial control towards the accomplishment of organisational goals.
- ✓ Acting as an Agent of Change and reworking business/finance models to achieve organisational and growth objectives; spearheading turnaround management and BPR initiatives.

Accounts & Auditing

- ✓ Designing & implementing systems, procedures & manuals for the preparation & maintenance of statutory books of accounts and financial statements, ensuring compliance with time & accuracy norms.
- ✓ Coordinating annual audits; evaluating internal control systems / procedures with a view to highlight the shortcomings and implementing necessary recommendations.

Fund Sourcing & Control

- ✓ Liaising and negotiating with banks and financial institutions for raising fund and non-fund based facilities including FOREX to meet working capital and long term capital requirements.
- ✓ **Treasury Management:** Monitoring the inflow & outflow of funds and ensure optimum utilisation of available funds to accomplish organisational goals.

Budgeting & MIS

- ✓ Formulating budgets and conducting variance analysis to determine difference between projected & actual results and implementing corrective actions.

- ✓ Supervising the preparation of MIS reports and other statements to provide feedback to top management on financial performance viz. fund management, credit control, profitability, etc.

Secretarial Matters

- ✓ Conducting General / Board / Committee Meetings as required under Companies Act involving issuance of notices, drafting agenda, recording minutes and passing resolutions.
- ✓ Maintaining, preparing and filing necessary documents, registers, reports and returns as required under the Companies Act and various other statutory acts, rules and regulations.

Taxation & Statutory Compliances

- ✓ Preparing tax plans and ensuring timely assessment and filing of direct & indirect tax returns in compliance with tax acts; appearing before regulatory authorities for resolving critical tax matters.
- ✓ Liaising with regulatory authorities and govt. departments like for obtaining necessary sanctions / clearances & ensuring compliance with statutory obligations.

IT System (EDP) Management

- ✓ Analysing business needs and spearheading initiatives regarding establishment of IT infrastructure including procurement of hardware and software.
- ✓ Maintaining updated documentation for current hardware and software configurations, and also for proposed future installations & modifications to the current environment.

Highlights:

- ✓ **Turnaround of Sick Companies in Switchgear / Auto Service Industry:**
 - Restructuring of a switchgear company by hiving off two businesses and repaying the overdue loans thereby saving the main business of the company
 - Headed the team for getting a revival package for a sick auto service company.
- ✓ **Project Finance from IDBI / ICICI / IFCI:**
 - Guided the project finance team in EID-Parry for expansion & modernisation of their plants.
 - Headed the project finance team in ITC-BPL for expansion projects
- ✓ **Development of Systems & Controls:**
 - "Monitoring System" for foreign exchange management in ITC-BPL.
 - "Monitoring System" in EID-Parry for management of surplus funds and running treasury as a profit centre.

Faculty Assignments

- ✓ **Coordinator** at International School for Management Studies: (Apr'05 to Apr'06)
- ✓ **Visiting Faculty** at Management studies department - Pondicherry University, LIBA, ISMS, ICFAI, VIT Business School & Vinayaka Missions Centennial Business School. (from 2005 till 2012)
- ✓ **Adjunct Professor** at ICFAI Business School, Chennai : (February 07 to Jul 2010)
- ✓ **Adjunct professor** at ITM Business School, Siruseri, Chennai (July 10 to March 13)
- ✓ **Visiting professor** at University of Madras since Jan 2011 till date
- ✓ **Adjunct Professor** at SSN Institutions since July 2008 till date
- ✓ **Visiting professor** at Indian Institute of Materials Management, Chennai since 2012 till date.
- ✓ Visiting professor at SRM university-Management School, Potheri since Sep 2015.

Training:

Conducted corporate training in corporate finance for non-finance executives, workshop on working capital management for marketing executives of reputed companies

Personal Details

Contact Address : New No.3, Old No.1, South Dandapani Street, T. Nagar, Chennai – 17.
Date of Birth : 24/Feb/1949.

M. Sankaranarayanan

RESUME

Name : C A. K. RAVEENDRAN

Educational Qualification : B.Com , F. C.A.

Professional Membership number : 026276 (from the Institute of Chartered Accountants Of India).

Address : F4, 8/1, 8th East street ,
Kamaraj Nagar,
Thiruvanmiyur
Chennai- 600 041.

Office Address : Partner M/s. K. Gopal Rao & Co
Chartered Accountants ,
New No 21 (Old No 9/1) ,
Moosa Street, T. Nagar ,
Chennai -600017.

Phone No : +91 9444580105
(044) 4212 8955 / 2434 2639 / 42129770

E-Mail Id : kgrcas@gmail.com

Date of Birth : 15-06-1961/ 60 Years

Marital status : Married

Employment History : Manager for Finance,,
B.M.B Productions - Bombay ,
Hindi Film Productions.

Hobbies : Reading

Languages Known : English , Hindi and Tamil.

Nationality / Religion : Indian / Hindu.

Work Experience:**1. Taxation**

Preparation & e-filing of Income Tax Returns	For Individuals, Firms, Private Companies and Trusts.
Preparation, Filing of Appeal before Appellate Authorities	
Preparation, Filing of Appeal before ITAT	

2. Bank Audit Experience

<i>Name of the Entity</i>	<i>Type of Audit</i>	<i>Year</i>
City Union Bank, Thoraipakkam, Chennai.	Concurrent	2012
Indian Overseas Bank, George Town Branch, Chennai	Concurrent	2013, 2014, 2015
Lakshmi Vilas Bank, Mylapore, Chennai	Concurrent, KYC Audit	2012, 2013
United Bank of India, Pondicherry.	Concurrent	2014, 2015
Lakshmi Vilas Bank, Gummidipoondi	KYC Audit	2014
Tamilnadu Mercantile Bank, George Town Branch	Statutory	2013

3. Insurance Audit Experience

<i>Name of the Entity</i>	<i>Type of Audit</i>	<i>Year</i>
National Insurance Co., Ltd.	Statutory	2013
United India Insurance Co., Ltd.	Statutory	2014
New India Insurance Co., Ltd.	Statutory	2013

4. Area of Experience

Accounting Software Development for the Film productions Companies

Accounting Software written and compiled in CLIPPER and user for the film production companies for about decade since 1987- 1998. Programmes written for about 20000 lines in FOX PRO and carried out the complete debugging. Also created as dos / windows 32 bit executable programme. I believe it was well suited for our Indian Style of film productions companies and the outputs are more conventional accounting methods. The software also well suited for the other business after a small corrections and modifications, which also I have carried out.

DECLARATION:

I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.

Place: Chennai – 600017

Date: 08.10.2023

CA. K. RAVEENDRAN

RESUME

Name: CA. ROOPA KRISHNA

Educational Qualification: B.Com., F.C.A.
NISM DOCE Series VI certified

Professional Membership Number 227008 (*from The Institute of Chartered Accountants of India*)

Address: Partner, M/s. K. Gopal Rao & Co.,
Chartered Accountants,
New No. 21 (Old No. 9/1),
Moosa Street, T. Nagar,
CHENNAI-600 017.

Phone No.: +91 80562 48680
(044) 4212 8955 / 2434 3639 / 4212 9770

e-mail ID: roopa6006@gmail.com
roopa@kgrca.in

Date of Birth: 11-07-1977 / 44 years

Marital Status: Married

Husband's Name: CA. Gopal Krishna Raju

Hobbies: Reading

Languages Known: English, Hindi, Kannada, Marathi, Sanskrit,
Tamil.

Nationality / Religion: Indian / Hindu

Work Experience:**1. Taxation**

Preparation & e-filing of Income Tax Returns	For Individuals, Firms, Private Companies and Trusts.
Preparation, Filing of Appeal before Appellate Authorities	
Preparation, Filing of Appeal before ITAT	

2. Bank Audit Experience

<i>Name of the Entity</i>	<i>Type of Audit</i>	<i>Year</i>
City Union Bank, Thoraipakkam, Chennai.	Concurrent Audit	2012
Indian Overseas Bank, George Town Branch, Chennai	Concurrent Audit	2013, 2014, 2015
Lakshmi Vilas Bank, Mylapore, Chennai	Concurrent, KYC Audit	2012, 2013
United Bank of India, Pondicherry.	Concurrent	2014, 2015
Lakshmi Vilas Bank, Gummidipoondi	KYC Audit	2014
Tamilnadu Mercantile Bank, George Town Branch, Powerhouse Branch	Statutory Audit	2013, 2016
State Bank of India, Kodambakkam Branch, Rangarajapuram Branch	Statutory Audit	2016, 2017
Karnataka Bank Ltd. Nanganallur, Thiruvallur and Kilpauk Branch	Statutory Audit	2016, 2017

3. Insurance Audit Experience

<i>Name of the Entity</i>	<i>Type of Audit</i>	<i>Year</i>
National Insurance Co., Ltd.	Statutory	2013
United India Insurance Co., Ltd.	Statutory	2014
New India Insurance Co., Ltd.	Statutory	2013

4. DP Audit Experience

<i>Name of the Entity</i>	<i>Year</i>
M/s. First Futures and Stocks Private Limited - NSE Dealer, Depository Participant	2011-2017
M/s. ASL Capital Private Limited	2015-2016, 2016-2017

5. Social Audit Experience

<i>Name of the Entity</i>	<i>Experience</i>
M/s. State Health Society, Ministry of Health and Social Welfare, Government of Tamilnadu (National Rural Health Mission - A World Bank Aided Project)	Social Audit - Concurrent Audit of District Health Society (DHS) and various Primary Health centers, Community Health Centres and Government Hospitals: 2012-2015 [DHS along with their respective PHC's being Perambalur (2012-14), Dharmapuri (2013-14), Cuddalore (2014), the Nilgiris (2014-15), Kancheepuram (2014), Thiruvallur (2014-15), Vellore (2014), Trichy (2015), Thoothukudi (2015), Salem (2015) and Ramanathapuram (2015)]

6. Audit of Public Sector Undertakings:

<i>Name of the Entity</i>	<i>Type of Audit</i>	<i>Year</i>
Tamil Nadu Industrial Explosives Limited, Chennai & Vellore	Statutory	2014

6. Other Audit Experience

- (i) Preparation of trust deeds, sale deeds, partnership deeds, family settlement deeds and agreements etc.
- (ii) Preparation of project reports for various entities.
- (iii) Preparation of opinions on various GST related matters.
- (iv) Stock audit of various branches undertaken.

DECLARATION:

I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.

Place: Chennai – 600017

Date: 08.10.2023

CA. ROOPA KRISHNA

BIO DATA

Name : **T.K.BASKARAN., B.Com.,FCA.,FCMA.,**

Father Name : **Shri T R Krishnamachary**

Permanent Address: **D-8 Orchard West End No.1 Velammal School
Road, Mogappair East, Chennai-600037.**

Mobile No: **9790930618**

Languages known : **Tamil, English, Hindi and Sourashtra**

Date of Birth: **05/09/1960**

*Professional
Membership No :* **026219 (Institute of Chartered Accountants of India – ICAI)
11198 (The Institute of Cost and Works Accountants of India)**

Email : **tkbaskaran@gmail.com**

Professional Qualification

Qualification	Institute	Year
Chartered Accountant	ICAI	November-1986
Cost & Management Accountant	ICWAI	June-1986
Certificate Course on Goods and Service Tax	ICAI	June – 2019
Certificate Course on Concurrent Audit	ICAI	June – 2021
Certificate Course on Foreign Exchange & Treasury Management	ICAI	August - 2023

Experience:

Aavin., TCMPF Ltd.	From 19/08/1989 to 30/09/2018	General Manager (Finance) for Last 5years
Sithalakshmi Mills Group, Madurai	From 1987 to 1989	Internal Auditor
R.G.N Price & Co. Chartered Accountants, Chennai	From 1985 to 1987	Audit Assistant
N.S.Baskaran., B.A., B.L., FCA Chartered Accountant	From 1981 to 1985	CA Apprentice

Academic Qualification:

Qualification	Board/University	Year	Percentage
B.Com	Sourashtra College, Madurai	1978-1981	75%
PUC	Sourashtra College, Madurai	1977-1978	75%
SSLC	Sourashtra High School, Madurai	1977	74%

Professional Experience:

1. Bank Audit Experience

- *Verification of documents submitted during the Due Diligence Process – Central Bank of India – Pattaraiperumbudur Branch*
- *Statutory Central Audit of City Union Bank – Investment & Forex Department (2021)*
- *Statutory Central Audit of Bank of Maharashtra at Pune and Kolkata(2019)*
- *Revenue Audit of PNB Calicut and Palakkad Branches and Allahabad Bank Kollam and Palakkad Branches. (2019)*
- *Stock Audit Assignment for borrowers of Indian Bank, Karur (2019)*

- *Concurrent Audit of Indian Bank, Big Bazaar Street, Trichy. (2019)*
- *Special Audit of South Indian Bank- Adyar Branch, Neelangarai Branch and Perungudi Branch (2019)*
- *Concurrent Audit of KarurVysya Bank, Mogappair Branch (2019)*
- *Credit Audit of borrowal account at Bank of India , Chennai Main Branch (2019)*
- *Revenue Audit of Punjab National Bank, Gumudipoondi Branch(2019)*
- *Revenue Audit of Punjab National Bank, Villupuram Branch(2019)*
- *Revenue Audit of Punjab National Bank, Vellore branch(2019)*
- *Statutory Central Audit of Bank of Maharashtra at Cannought Place andSouth Ex Branches at New Delhi& and Noida Branch at Noida (2020)*
- *Bank Of Maharastra ,Head Office, Pune Tax Audit (2019-20)*
- *Stock Audit of Borrower of Bank Of India, ChennaiMain Branch (2020)*
- *Stock Audit of Borrower of Bank Of India, Ambattur Branch (2020)*
- *Concurrent Audit of Bank Of Baroda, Venkatnarayana Road Branch, Chennai(2020)*
- *Concurrent Audit of Bank Of Baroda, Choolaimedu Branch, Chennai(2020)*
- *Central Statutory Audit of CITY UNION BANK – HEAD OFFICE (2021-2022)*
- *Integrated Treasury Audit of Indian Overseas Bank – Head Office Chennai (2022)*
- *CGTMSE Inspection of Borrowal accounts for 2nd Claim – MLI – Indian Overseas Bank – Chennai Region, MLI - Canara Bank- Chennai Region and MLI – Bank of India – Coimbatore Region*
- *SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA (SIDBI) – Concurrent Audit – Erode Branch Office (2019, 2020, 2021)& Chennai Branch Office (2021)*
- *SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA (SIDBI) – Transaction Audit – Bengalure including Huballi Branch, Peenya Branch and Madurai Branch Offices*
- *Stock Audit of Borrower accounts of TAMILNAD MERCANTILE BANK – 2021, 2022*
- *Stock Audit of Borrower accuounts of PUNJAB NATIONAL BANK – 2022*
- *Concurrent Audit of STATE BANK OF INDIA - Retail Asset Credit Processing Centre (RACPC) – Egmore Chennai*
- *UCO BANK – Velacherry Branch - Concurrent Audit – 2021, 2022*
- *IDBI – Centralised Trade Processing Centre – Concurrent Audit -2023 -24*
- *Indian Bank – Anna Salai Branch – Stock audit of Borrower Accounts – 2023*

- *Union Bank of India – Mid-Corporate Branch – Chennai – Concurrent Audit – 2023-2024*

2.AAVIN-TCMPF LTD (1989-2018)

- Overall incharge of Finance, Accounts, Administration, Establishment & Industrial Relations in Joint Managing Director Office, Ambattur, Chennai-98.
- Dealing with Accounts Finalization, Tax Audit, Liaison with Internal/Co-Operative Auditors MIS, Budgeting, Product Costing and all Statutory subjects (ESI, EPF, TDS, TCS, GST)
- Tender finalization as per The Tamil Nadu Transparency in Tenders Act, Instrumental for the preparation of state wide Uniform Transport Tender documents, State wide GPS Tender documents & Purchase of Consumables, Labour Contract, Security Contract and Projects work Tender Finalization as per TTTT Act.
- Dealing with Recruitment, Internal promotion, Court Cases etc.
- Nodal Officer for Various District Unions to review Milk Procurement, Milk & Milk Products sales, Government Schemes and Inspection of Village level Societies.
- Nominated as Board Director in Trichy Union, Krishnagiri Union and participated in the board meeting regularly.
- Attended Erode Cattle feed raw material procurement Tender as per TTTT Act as Standing Committee member at regular intervals.
- Evaluation of C&F agencies applications with Marketing officials at various States like Andhra Pradesh, Telengana, Uttarpradesh&Tiripura
- Inspection of Factories of Polythene film tenderers at Daman.

3.Sithalakshmi Mills Group, Madurai (1987-1989):

- Preparation of monthly projected & Actual Profit & Loss A/c, reconciliation there on.
- Preparation of Standard Costing and Actual Costing of various yarn count wise and comparing various analysis.
- Maintenance of cost records and preparation of Cost Audit Report as per Companies Act for 5 Textiles Mills Companies.
- Liaison with Cost Auditor/ Internal Auditor/ Statutory Auditors of following Textiles mills;
1. Sithalakshmi Mills Ltd, Madurai.
2. Varalakshmi Mills Ltd, Manamadurai.
3. Bojaraj Mills Ltd, Theni.
4. Ayyppan Textiles Ltd, Ramnad.

5. Ranilakshmi Spinning Mills Pvt Ltd, Coimbatore.4

4.R.G.N Price & Co (1985-1987):

- Dealing with Bank Audit, Insurance Audit & Internal Audit, EPF Audit and Statutory Audit of Simpsons Group of companies

5. N.S.Baskaran., B.A., B.L., FCA., (1981-1985):

Chartered Accountant

- Article-ship Training in the above Chartered Accountant office for 3.5years
- During the Article-ship training conducted Internal Audit, Statutory Audit of the following various Public Ltd Companies, Schools & Colleges etc.
 1. The Metal Powder Company Ltd, Madurai
 2. Pandian Chemicals Ltd, Madurai
 3. Tamilnadu Chlorides Ltd, Madurai
 4. The Hindu Matches Ltd, Sivakasi
 5. Standard Fireworks Pvt Ltd, Sivakasi
 6. National Fireworks, Sivakasi
 7. AyyaNadarJanakiAmmal College, Sivakasi
 8. JayarajNadar High School, Madurai
- Besides preparation and filling of Income Tax Returns, Wealth Tax, Estate Duty and Audit of Trust etc.

Declaration:

I hereby declare that the above information given above is true and correct to best of my knowledge and belief.

Place: Chennai-600037.

Date : 19/10/2023



CA. T K BASKARAN

RESUME

CA S.NARAYAN – Partner of M/s K GOPAL RAO & CO

A Chartered Accountant with a post Graduate Diploma in Management from Jamnalal Bajaj Institute having nearly 4 decades of experience in the field of Finance, Accounts and Administration in large and medium Corporates both in Manufacturing Sector and Service Sector. Specialized in Financial Planning, Project Financing and have in-depth knowledge in bringing up cost effectiveness to the organization by innovative method.

Coming from a diversified agriculture cum business family, has the acumen and urge for creating excellent profitable business environment all the time.

I was also a faculty member for various Business schools in India teaching Financial Management and Management Accounting and General Management. Also, been the panel of Judges in evaluating B-School projects presented by various business school and students.

Attended many Seminars and presented papers in the field of Finance and Management. Conducts training session for Executives of various organization on Finance for Non-Finance, cost control techniques. His forte is in Man Management, Training Development and Project Financing.

Retired from services of Jetair Group of Companies as Vice President-Finance on 31st March'2018 after working for 22 years with the group, controlling their finance function. Additionally was the Country Head for the group's transportation cum Rent-a-car Company Jet fleet Pvt.Ltd; and Executive director of Jetair Tours pvt.ltd;

In my 45 years of experience, associated with various industry vertical such as Pharmaceutical, Metals, Manufacturing, Dairy products, Entertainment and Service Sector in different capacities.

Experience:

Jetair Private Limited – November 1995 till 31st March'2018.

Vice-President –Finance

Country Head-Jetfleetpvt.Ltd

Director-Jetair Tours

Ace Telefilms pvtLtd (Now known as Sony Entertainment)

-October1994-october1995

Vice-President (Finance and Administration)

Vadilal Dairy Limited- April1993-September1994

Vice-President-Finance

Essel Group of Companies-November1989-March, 1993

General Manager-Finance

H&R Johnson Limited- September1986-October'1989

Controller-Finance

Blow Plast Limited- September,1982-August,1986

Senior Manager-Accounts and Finance

Kamani Metals Limited-February,1978-August,1982

Accounts executive

Dupharinterfran limited-November1973-January,1978.

Internal Auditor

Total experience-Over 44 years.

Health- Good, Energetic

Address:

C-37,10thFloor,Alaka Palazzo

Poonamallee High Road,Kattupakkam

CHENNAI-600056.

Telephone Home-044-42177132

Mobile-9821231054

Email ID-snarayan123@gmail.com

Date of Birth:12th August,1946

Membership No: 015105

CA. S.Narayanan

BIO - DATA

Name :	CA ASWINI M
Father's Name:	Moorthy A
Permanent Address:	3/7 Kambar Garden, Kambar Street, Virugambakkam, Chennai 600092
Telephone/Mobile:	7200412751
Email:	aswini@kgrca.in
Languages Known:	English, Tamil
Date of Birth:	10.05.1997
Professional Membership Number	252513 (The Institute of Chartered Accountants of India – ICAI)

EDUCATIONAL QUALIFICATIONS:

<i>Course</i>	<i>Year of Passing</i>	<i>Institute/University</i>	<i>Percentage</i>
Certificate Course on GST	2021	Institute of Chartered Accountants of India	NA
Certificate Course on Concurrent Audit	FEB 2021	Institute of Chartered Accountants of India	NA
Chartered Accountant	Nov 2019	Institute of Chartered Accountants of India	53%
B Com	2018	Madras University	60%
Class XII	2014	St. Ursulas Anglo Indian Higher Secondary School	96.5%
Class X	2012	St. Ursulas Anglo Indian Higher Secondary School	93.2%

PROFESSIONAL EXPERIENCE:

- During the Article-ship period and **Post Qualification as Partner** of the firm conducted various Statutory Audit, GST Audit, Tax Audit and Finalization of Accounts of Manufacturing, Construction, Export, Retail Trading Companies, Public Ltd Companies, and Banks etc.,
 1. Bank of Maharashtra(Central Statutory Audit)
 2. City Union Bank (Central Statutory Audit)
 3. Kancheepuram Central Co-Operative Bank (Central Statutory Audit)
 4. Tamil Nadu Generation and Distribution Corporation Limited(Statutory Audit)
 5. Container Corporation of India (Internal Audit)
 6. Airport Authority of India (Trichy) (Internal Audit)
 7. Bharat Sanchar Nigam Limited (Internal Audit)
 8. Institute of Company Secretaries of India – SIRC of ICSI – (Internal Audit)
 9. Tamil Nadu Power Finance and Infrastructure Development Corporation (NBFC) – (Internal Audit)
 10. Cotton Corporation of India – Warangal, Mahabubnagar, and Coimbatore –(GST Audit)
 11. Airport Authority of India (Kerala State) - (GST Audit)
 12. State Bank of India (Branch Statutory Audit)
 13. Bank of Baroda (Branch Statutory Audit)
 14. Tamil Nadu Mercantile Bank (Branch Statutory Audit)
 15. South Indian Bank (Branch Statutory Audit)
 16. City Union Bank (Branch Statutory Audit)
 17. Oriental Bank of Commerce (Revenue Audit)
 18. Punjab National Bank (Revenue audit)
 19. Indian Bank (Stock Audit)
 20. LG (Stock Audit)
 21. State Health Society (Concurrent Audit)
 22. PudhuVazhvu Project (Statutory Audit)
 23. Tamil Nadu AdiDravidar Housing and Development Corporation Ltd.,(Internal Audit)
 24. Tamil Nadu Aids Control Society (Internal Audit)
 25. Agricultural Insurance Corporation (Information systems Audit)
 26. Integrated Treasury Audit – Indian Overseas Bank – Head Office Chennai
- Besides filing of forms with Registrar of Companies for Incorporation, Compliance and Annual returns.

- Projecting taxable income & Computation of advance tax payable for Individuals, Firms & Companies.
- Preparation/Vetting of Estimated/ Projected financial statements.
- Preparation of submissions against notices received from the income-tax authorities during the assessment and appeal proceedings.

TECHNICAL SKILLS:

- Working Knowledge of MS-Word, MS-Excel, MS-PowerPoint, MS Access
- Working Knowledge of Software –TallyERP9
- Underwent 90 hours of Advanced Information Technology Course of ICAI
- Underwent 100 hours of Information Technology Training Course of ICAI
- Completed Certificate course on GST and Concurrent Audit conducted by ICAI

DECLARATION:

I do hereby declare that the information given herein above are true and correct to the best of my knowledge and belief.

Date : 14/10/2023

CA. ASWINI M

Place : Chennai

RESUME

Name : C A. R VIJAYA KUMAR

Educational Qualification : B.Sc., CA, CMA, CS and PGDM from AIMA

Professional Membership number : 022180 (*from the Institute of Chartered Accountants Of India*).

Address : No.41, Lake View Road, West Mambalam,
Chennai

Office Address : Partner - M/s. K. Gopal Rao & Co
Chartered Accountants ,
New No 21 (Old No 9/1) ,
Moosa Street, T. Nagar ,
Chennai -600017.

Phone No : +91 9840320299
(044) 4212 8955 / 2434 2639 / 42129770

E-Mail Id : kgrcas@gmail.com

Date of Birth : 13th May 1958

Marital status : Married

Hobbies : Reading

Languages Known : English , Hindi and Tamil.

Nationality / Religion : Indian / Hindu.

Work Experience:

Taxation

Preparation & e-filing of Income Tax Returns	For Individuals, Firms, Private Companies and Trusts.
Preparation, Filing of Appeal before Appellate Authorities	
Preparation, Filing of Appeal before ITAT	

Areas of Expertise:

- A Science Graduate with Professional qualifications of CA, CMA, CS and PGDM from AIMA.
- After service both brick and mortar industry and IT/ITES industry for about four decades, presently working as a Partner with M/s K GopalRao & Co., Chartered Accountants, Chennai.
- My last assignment was with a NASDAQ listed ITES Company as CFO in-charge of India operations related to Finance, Audit, Taxation, Purchase, Admin, Secretarial and Legal matters spanning about 14 years in Chennai.
- Worked in India (Chennai, Mumbai, Pune and New Delhi), Dubai and USA and was highly successful in Cost control, Team building, Direct & Indirect Taxation and Legal compliances. During my tenure in Dubai, successfully turned around a sick Company. Have been a significant achiever all the time.
- During my tenure in Dubai, successfully turned around a sick Company. Have been a significant achiever all the time.
- Statutory Audit Experience in the Listed Company - M/s. 8K Miles Software Services Limited

DECLARATION:

I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.

Place: Chennai

Date: 08.10.2023

CA. R VIJAYA KUMAR

BIO-DATA

<i>Name</i>	MANI P
<i>Father's Name</i>	<i>P. Ponnusamy</i>
<i>Mother's Name</i>	<i>P. Pushpam</i>
<i>Permanent Address</i>	<i>N0 14/15 MGR Street, Choolaipallam, MGR Nagar, Chennai – 600078.</i>
<i>Mobile</i>	<i>9791043802</i>
<i>Languages Known</i>	<i>Tamil/English</i>
<i>Date of Birth / Age</i>	<i>02nd November 1989 / 32 years</i>
<i>Professional Membership Numbers</i>	<i>258442 {The Institute of Chartered Accountants of India –ICAI}</i>
<i>E-mail</i>	<i>mani@kgrca.in</i>

Educational Qualification:

Professional Qualification	Institute	Year	Percentage
Chartered Accountant	ICAI	November – 2020	56.25%
Diploma in Information Systems Audit (DISA)	ICAI	January – 2023	NA

Present Position:

K GOPAL RAO & CO <i>Chartered Accountants</i>	A Practising CA Firm since 1978	Full time Partner	Taxation & Audit
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Academic Qualification/Certificate Course:

Academic	Board / University	Year	Percentage
SSLC	State Board	2005	69%
HSLC	State Board	2007	81%
B.COM.	Madras University	2010	74%

Professional & Academic Experience:

1. Experience in Public Sector Audit work with:

- M/s. Container Corporation of India – Southern Region (Internal Audit)
- M/s. Tamil Nadu Industrial Explosives Limited (Statutory Audit)
- M/s. Bharat Sanchar Nigam Limited (Internal Audit)
- M/s. Tamil Nadu Generation and Distribution Corporation (Statutory Audit)
- M/s. Airport Authority of India (Trichy) (Internal Audit)

2. Experience in Branch Bank Audit with:

- M/s. The Tamil Nadu Mercantile Bank Ltd. - Statutory Audit - (2014, 2015, 2016, 2017)
- M/s. City Union Bank Ltd - Statutory Audit - (2014, 2015, 2016, 2017))
- M/s. South Indian Bank - Statutory Audit - (2014, 2015, 2016, 2017, 2018)
- M/s. State Bank of India - (2014, 2015, 2016, 2017)
- M/s. Oriental Bank of Commerce – Revenue Audit – (2018)
- M/s. Indian Overseas Bank (Revenue Audit)
- M/s. Central Bank of India (Revenue Audit)
- M/s. Allahabad Bank (Revenue audit)
- M/s. Karur Vysya Bank (Revenue Audit)
- M/s. Punjab National Bank (Revenue Audit)

3. Experience in Bank Central Statutory Audit with:

- M/s. Bank of Maharashtra - (2019 to 2021)
- M/s. Citi Union Bank Ltd.,

4. Experience in Government department/Project Audit with:

- State Health Society (Concurrent Audit)
- Tamil Nadu Adi Dravidar Housing and Development Corporation (Internal Audit)
- Pudhu Vazhvu Project
- TAMILNADU GENERATION AND DISTRIBUTION CORPORATION LTD (TANGEDCO)-
(Statutory Audit)

5. Experience in State Co-Operative/Urban co-operative Bank Audit with:

- Tamil Nadu Grama Bank (Branch Statutory Audit)
- Kancheepuram Central Co-Operative Bank (Central Statutory Audit)

6. Stock Audit Experience:

- Stock Audit Assignment for borrower of Indian Bank
- Stock Audit Assignment of the following warehouses under the aegis of MCX, Mumbai:
 - a) Kerala State Warehouse Corporation, Vandanmedu. (Kerala) - (2014, 2015, 2016, 2017)
 - b) Frozen Fruits & Vegetables, Bodinayakanur. -(2014, 2015, 2016, 2017)

Stock Audit Assignment of Phillips Electronics Warehouse – Chennai, Madurai and Cochin – 2018

7. Major Private Sector Audit / Consultancy Experience:

- Having 7 years of experience in the statutory compliance of the major clients of the firm K Gopal Rao & Co., Chartered Accountants.
- Well experienced in Company Audits and Tax Audits of the wide cliental base of this Firm.
- Well experienced in rendering Consultancy service to the satisfaction of the clients.

Declaration: I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.

Place: Chennai - 78
Date: 15.10.2023

CA. *Mani P*

CA BRINDHA JAYARAMAN

| Female | Flat No. A-109, Eco Life EON, No:30, Balagere Road, Devasthanagulu, Varthur, Bangalore |
| Mobile: 96772 26700 | e-mail: brindhajram@yahoo.in |

| B. Com | CA | Inter CWA |

OBJECTIVE:

To work in a challenging and stimulating environment envisaging growth and career development by associating with an organization which provides an ambience for learning and growth.

Summary of Skills:

- Thorough knowledge of accounting and financial principles and practices, reconciliation of accounting ledgers, financial reporting, auditing, taxation and accounting systems.
- Excellent written and verbal communication skills to deliver accounting knowledge to layman in a clear and concise manner.
- Ability to develop relationships and rapport with clients and accountant staff.
- Proficiency in MS Office Suite and other ERP systems.
- Good team-working and leadership skills to work effectively with accounting staff
- Strong analytical, logical skills and good e-mail etiquette.

Professional Experience:

Presently Partner in M/s K GOPAL RAO & CO., Chartered Accountants, Chennai.

Practicing Chartered Accountant from July 2020 onwards

Financial Analyst in Accenture, Chennai (Record to Report – General Accounting)

January 2017 onwards (2.8 Years)

- Handling oil & gas client's legal entity accounts.
- Developed good rapport with the clients and have proved to be a motivating force.
- Recognized by Accenture Leadership as the "Excellent Contributor".
- Responsible for following activities during monthly books closure and reporting.
 - Handled team/client queries & reported dashboards, minutes of meeting.
 - Analyzed, prepared and posted monthly accrual & deferral journals & their reclasses after obtaining appropriate approvals.
 - Responsible for payroll analysis and reporting, raising recharges between intercompany.
 - Prepared notes on profit and loss and Balance Sheet after making an analysis and reported it to management.
 - A good work exposure with client owned ERP.
 - Prepared end to end Standard Work Instructions for the process assigned to me.

- Assisting the automation team in various ways to accomplish their task of automating the entire process.

Audit Assistant, CA.B. Shankar., Chennai

July 2015 onwards (1.5 Years)

- Auditing in-charge for 3 clients in the fields of Construction, Manpower Recruitment and online shopping services.
- Responsible to file ITR, TDS, Service Tax, VAT monthly returns within respective due dates and its registrations.
- And such other works carried on during the CA article ship period.

Article Assistant, M/s. SLSM & CO., & M/s. Vaithi & Mohan, Chennai

March 2012 – March 2015 (3 Years)

- Acquired skills in various aspects of the profession such as Accounts, Auditing – Internal and Statutory, Direct Taxation – Computation of Income and Assessment of Income.
- Tally ERP9 work exposure, MS office, Maintaining Books of Accounts, Maintaining Accounts Receivables and Payables, Cash Book, Journal Register, Ledger books, Bank Reconciliations.
- Preparation of Trial Balance and Financial Statements, Cash Flow Statements and Projects for Bank Loans.
- Exposures to VAT audit and MCA.

EDUCATION IN BRIEF:

- Graduated in Bachelor of Commerce, with an aggregate of 76.23% (Distinction) at University of Madras (2008-2011)
- Qualified as an Intermediate in Cost and Works Accountancy in June 2014.
- Qualified as a Chartered Accountant in May 2019.

EXTRACURRICULAR ACHIEVEMENTS:

- Participated and won as a Runner up in Singing conducted by Vellammal Educational Trust
- Won dancing competition conducted by Raj TV programme.
- Participated and won various handwriting competitions at inter school levels.

Declaration: I, hereby declare that the above information given above is true and correct to the best of my knowledge and belief.

Place : Bengaluru

Date : 19/10/2023

CA BRINDHA JAYARAMAN

#References will be provided on request