



फोन/Phone: 0129-2278018

संदर्भ सं./Ref. No. NH/CS/199

Manager/ मैनेजर, Listing Department/ लिस्टिंग विभाग, M/s BSE Limited/ बीएसई लिमिटेड, Phiroze Jeejeebhoy Towers/ फिरोज जीजीभोय टावर्स, Dalal Street/ दलाल स्ट्रीट, Mumbai/ मुंबई -400 001 Scrip Code: 533098	General Manager/ महाप्रबंधक, Listing Department/ लिस्टिंग विभाग, M/s National Stock Exchange of India Limited/ नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड, Exchange Plaza/ एक्सचेंज प्लाजा, Bandra Kurla Complex/ बांद्रा कुर्ला कॉम्प्लेक्स, Bandra (E)/ बांद्रा (ई), Mumbai/ मुंबई - 400 051 Scrip Code: NHPC
---	--

ISIN No: INE848E01016

**Sub: Appointment of Joint Statutory Auditors for the financial year 2024-25**

**बिषय: वित्तीय वर्ष 2024-25 के लिए संयुक्त सांविधिक लेखा परीक्षकों की नियुक्ति**

Sirs/महोदय,

In compliance to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is to inform that Comptroller & Auditor General of India has appointed the following firms of Chartered Accountants as Joint Statutory Auditors of the Company for the financial year 2024-25:

1. M/s S N Dhawan & Co. LLP, New Delhi
2. M/s S Jaykishan, Kolkata
3. M/s Dharam Raj & Co., Jammu

Further, the Joint Statutory Auditors shall also be the auditors of Consolidated Financial Statements of the Company under Section 139 read with Section 129(4) of the Companies Act, 2013.

The brief profile of above auditors is attached herewith.

This is for your information and record.

सेबी [सूचीबद्धता (लिस्टिंग) बाध्यताएँ और प्रकटीकरण अपेक्षाएँ] विनियम, 2015 के विनियम 30 के अनुपालन में यह सूचित किया जाता है कि भारत के नियंत्रक एवं महालेखापरीक्षक ने निम्नलिखित चार्टर्ड एकाउंटेंट फर्मों को वित्तीय वर्ष 2024-25 के लिए संयुक्त सांविधिक लेखा परीक्षकों के तौर पर नियुक्त किया है:

1. M/s S N Dhawan & Co. LLP, New Delhi
2. M/s S Jaykishan, Kolkata
3. M/s Dharam Raj & Co., Jammu

इसके अतिरिक्त, कंपनी अधिनियम, 2013 के खंड 139 तथा खंड 129 (4) के तहत संयुक्त सांविधिक लेखा परीक्षक समेकित वित्तीय परिणाम का लेखा परिक्षण भी करेंगे।

उपरोक्त लेखा परीक्षकों की संक्षिप्त प्रोफाइल संलग्न है।

यह आपके जानकारी और रिकॉर्ड के लिए है।

धन्यवाद,

भवदीय

संलग्न: उपरोक्त अनुसार

(रूपा देव)  
कंपनी सचिव

पंजीकृत कार्यालय : एनएचपीसी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद - 121003, हरियाणा

Regd. Office : NHPC Office Complex, Sector - 33, Faridabad - 121003, Haryana

CIN:L40101HR1975GOI032564; Website: www.nhpcindia.com

E-mail : webmaster@nhpc.nic.in; EPABX No. : 0129-2588110 / 2588500

बिजली से संबंधित शिकायतों के लिए 1912 डायल करें। Dial 1912 for Complaints on Electricity

# S.N.Dhawan & Co LLP

## Chartered Accountants

### **Profile**

S.N. Dhawan & Co. LLP, Chartered Accountants, established in the year 1944, is one of the largest Chartered Accountant firms in India having in-depth experience in sectors including Manufacturing, Retail, Power and energy, FMCG, Real estate, Construction, Infrastructure, IT and ITES and E-Commerce sector, Engineering Consultancy, BFSI, Automotive, Oil and Gas and Technology. The firm is also registered with the Comptroller and Auditor General of India and the Reserve Bank of India for audits of large public sector undertakings & Banks.

# **S JAYKISHAN**

---

**Chartered Accountants**



## **FIRM PROFILE**

**AUDIT & ACCOUNTING**

**TRANSACTION ADVISORY**

**BANKING & FORENSIC AUDIT**

**CONSULTANCY SERVICES**

**TAXATION**

**VALUATION**

## FIRM OVERVIEW

**S JAYKISHAN** is a partnership firm of Chartered Accountants, with a reputable track record of over 47 years. It is the endeavor of the firm to provide, under one roof, services in the fields of Accounting, Statutory/ Internal/ Investigative/ Special/ Bank/ Forensic Audits, Taxation, International Taxation, Company Law Matters and Management Consultancy, Matters relating to FEMA, Mergers and Acquisitions etc.

The firm is backed by an experienced team of professionals who are specialized in the matters relating to Audit, Company Law, Industrial & Financial Consultancy, Income Tax and other direct and indirect taxes. Besides, the firm retains the services of experts from time to time to cater to the specific needs of the clients.

### Details:

- a. Firm Registration Number: **309005E**
- b. CAG Empanelment Number: **CA0317**
- c. Unique Code Number: **071008**
- d. Date of Establishment: **22.10.1976**
- e. Number of Partners – **18**
- f. The firm is equipped with a team of young experienced energetic staff and is competent to conduct audit under Generally Accepted Accounting Standards (GAAS) and Generally Accepted Accounting Principles (GAAP).

Type of Staff	No.	Experience
Qualified CA/CS	20	2-7 Years
Semi Qualified/ Article Assistants	95	1-5 Years
Other Professional Associates	11	1-10 Years
Clerical/ Office Staff	22	2-20 Years

## 1. INTRODUCTION

**S JAYKISHAN** is a renowned partnership firm of Chartered Accountants established in 1976 in Kolkata, India. Over the years, our commitment to excellence has driven us to expand, adapting to the dynamic needs of our clients by inducting partners across various disciplines. Today, the firm is propelled forward by **eighteen dedicated partners**, further bolstered by a robust team of seasoned professionals who are dedicated to delivering unparalleled value to our clients.

Strategically located in a prime sector of Kolkata, our head office is not just a workspace but a hub of innovation and collaboration. We pride ourselves on our practical, hands-on approach, ensuring that we provide more than just advice; we help in implementing successful solutions. Our professionals are always attuned to the latest industry shifts, working side by side with clients to craft and execute the best strategies.

One of the standout features of **S JAYKISHAN** is our in-depth industry knowledge. Our panel of specialists spans a diverse range of fields, from legal practitioners and chartered engineers to foreign exchange experts, management consultants, HR advisors, company secretaries, and indirect taxation professionals. Our collaborations with ex-bankers and forensic experts further provide us an edge in the marketplace. These experts ensure our client engagements are both specialized and comprehensive, tailored to meet each unique challenge.

### **Our Vision**

At **S JAYKISHAN**, our aspiration is clear: to set the benchmark in the fields of audit, taxation, accountancy, and other key technical areas of our profession. While we aim for leadership, we remain grounded in our core values, ensuring a rigorous commitment to industry regulations and consistently pushing the boundaries of excellence.

We pledge to offer solutions that are not only comprehensive and independent but also cost-effective. Every relationship we cultivate is built upon a foundation of respect and trust. In the complex and shifting world of business, our primary goal is to be a trusted ally to our clients, empowering them to thrive and adapt with confidence.

## **2. KEY MANAGEMENT PERSONNEL**

### **CA BAL KISHAN NEWATIA**

***B.Com. (Hons), F.C.A.***

A cornerstone of S JAYKISHAN, Mr. Bal Kishan Newatia's illustrious journey began when he qualified as a Chartered Accountant in November 1975 at the remarkable age of 19. Not only did he secure the 5th rank nationally, but he also topped the charts in the eastern region. His early qualification made him one of the youngest Chartered Accountants to delve into practice during that era.

With over 45 years under his belt, Mr. Newatia has expertly handled a broad spectrum of assignments. From statutory and internal Audits to taxation, from management consultancy to company law matters, his experience is both deep and diverse. A significant portion of his expertise is rooted in the real estate industry, offering specialized insights and solutions tailored to its unique challenges. He has also been instrumental in financial planning, tax structuring, and preparation of detailed feasibility reports.

Beyond his technical prowess, Mr. Newatia's vision has been instrumental in shaping the firm's trajectory. He envisages S JAYKISHAN not just as a practice, but as a beacon in the service industry, synonymous with unwavering quality and excellence.

### **CA SUNIRMAL CHATTERJEE**

***B.Sc., F.C.A.***

Before joining S JAYKISHAN as a partner in 1981, Mr. Chatterjee enriched his professional portfolio with seven years in esteemed public and private sector institutions. Today, he takes the lead on audits of notable Public Sector Undertakings. His scope of expertise encompasses a range of tasks, from Central Statutory Audits to specialized engagements like forensic audits, due diligence, and stock and receivables audits for banks, financial entities, NBFCs, and more.

In addition, Mr. Chatterjee proficiently manages audits and taxation responsibilities for a diverse clientele that includes private sector companies, firms, and individuals. His leadership abilities were recognized by the Institute of Chartered Accountants of India (ICAI) when he was appointed Chairman of the Task Force for West Bengal in 1998-99.

His contributions to the profession extend beyond firm leadership. Mr. Chatterjee was a pivotal member of the ICAI's Study Group, offering suggestions on the Financial Resolution and Deposit Insurance Bill 2017 (FRDI Bill) proposed by the Government of India. The invaluable input from this group influenced the Joint Parliament Committee, leading the Government to reconsider and eventually withdraw the FRDI Bill.

### **CA MANISH TIWARI**

***B.Com., F.C.A.***

Since joining S JAYKISHAN as a Partner in 2003, Mr. Tiwari has cemented his reputation as a foremost expert in direct tax matters. His extensive portfolio encompasses both cross-border and domestic taxation, making him a sought-after consultant in the field.

Mr. Tiwari has showcased his adeptness in representing clients before an array of income-tax authorities across India, from Commissioners of Income-Tax and Commissioners (Appeals) to the Settlement Commission and the Central Board of Direct Taxes. His expertise also extends to appearances before the esteemed Income-tax Appellate Tribunal.

Distinguished as one of the leading authorities on Search and Seizure and Survey proceedings under the Income Tax Act, Mr. Tiwari's expertise is particularly evident in his handling of intricate and challenging income tax cases. Through each assignment, he exemplifies unmatched professional finesse and superior competence, ensuring optimal outcomes for his clients.

### **CA VIVEK NEWATIA**

***B.Com. (Hons), B.Sc. Mgmt (LSE), F.C.A., C.I.S.A., I.S.A. (ICAI), Registered Valuer, Certified FA&FD***

With over two decades as a partner of S JAYKISHAN, Mr. Vivek Newatia's academic and professional accomplishments are a testament to his commitment to excellence. His educational foundation is robust, boasting a Diploma in Economics and a B.Sc. in Management from the University of London, with London School of Economics as the lead college. He further pursued a Bachelor of Commerce (Hons) from the esteemed St. Xavier's College in Kolkata.

His continuous pursuit of knowledge has seen him successfully complete ICAI's certificate courses in Valuation, International Taxation, IFRS, and Forensic Accounting & Fraud Detection.



Mr. Newatia's association with ICAI extends beyond academics. He has rendered his expertise as a co-opted member of its Expert Advisory Committee and has held coveted positions in committees centered around International Tax, Research, and Corporate & Allied Laws. He stands as a Panel Expert for Transfer Pricing and was recognized for his leadership in 2014-15 when Views Exchange, under his presidency, was awarded Best Study Circle in the Eastern Region.

His recent authorization by the IBBI as a Registered Valuer for Securities or Financial Assets distinguishes him as one of the earliest in the Eastern Region to achieve this accolade. He also collaborates as a member of the Kolkata Financial Reporting Review Group, emphasizing his role in shaping the future of financial statements.

In his vast professional journey, Mr. Newatia's areas of expertise span:

- Enterprise and Business Valuation
- Comprehensive Audit Services: Statutory, Forensic, and Investigative
- Corporate Finance, Business Restructuring & Turnaround Strategy
- Navigating Mergers, Acquisitions, Joint Ventures, and Spin-offs
- Advising on Regulatory Issues

In all his endeavors, Mr. Newatia's mastery in the field stands unparalleled, making him a vital asset to S JAYKISHAN and the larger accounting community.

## **CA SANTOSH K. KEDIA**

***B Com (Hons.), F.C.A.***

With a professional journey that commenced in 1977 following his C.A. Final Examination, Mr. Kedia brings a wealth of experience to S JAYKISHAN. Having integrated with the firm as a partner in 1999, he has consistently demonstrated his acumen in the diverse realms of accountancy.

Over the decades, Mr. Kedia has adeptly managed audits and accounting endeavors for a spectrum of entities, including companies, firms, banks, and other private sector organizations. Beyond this, he is proficient in navigating company law intricacies and tax matters for his clients. His portfolio boasts competencies in:

- Statutory and Internal Audits
- Business and Management Consultancy
- Comprehensive Financial and Tax Planning/Structuring

Mr. Kedia's unwavering dedication and mastery in the field have cemented his reputation as a trusted advisor and accomplished Chartered Accountant.

**CA RITESH AGARWAL**

***B.Com., F.C.A., I.S.A.(ICAI), Certified FA&FD, Insolvency Professional***

Mr. Ritesh Agarwal, with a legacy starting from 2002, has firmly rooted himself as a Chartered Accountant par excellence. Since joining our firm in 2004, he has showcased a dynamic spectrum of competencies ranging from Audit, Due Diligence, and Investigation, to Taxation, Company Law Matters, and Information Systems Audit.

Boasting a clientele that comprises a blend of domestic and multinational enterprises—spanning from tea industry, banks, insurance firms, and investment houses to charitable institutions—Mr. Agarwal's 18+ years of refined experience has solidified his reputation in the industry. His qualifications, including a Diploma in Information Systems Audit from ICAI and a certification in Forensic Accounting & Fraud Detection, showcase his dedication to continual learning. As an Insolvency Professional registered with ICAI, his expertise further spans the domain of financial crisis management.

One of his hallmark achievements includes the statutory audit of the Steel Authority of India Limited. A maestro in forensic audit, Mr. Agarwal firmly believes in the narrative power of data, emphasizing that data, when understood and harnessed correctly, can speak volumes. This belief, coupled with his extensive experience in bank and NBFC audits, positions him as a true data aficionado.

Mr. Agarwal is also associated with the Financial Reporting Review Group in Kolkata, where he reviewed general-purpose financial statements, further underscores his unparalleled expertise and dedication to the field of finance.

**CA YOGESH GUPTA**

***B.Com (Hons.), F.C.A., Insolvency Professional***

Partner of the firm since 2001, Mr Gupta has always been in pursuit of broadening his knowledge spectrum. He has completed specialized courses on valuation and IFRS from ICAI and is actively pursuing the CPA(USA) certification.

Mr. Gupta's portfolio spans a wide range of assignments. He manages comprehensive audits for various entities, delves into specialized roles in forensic and risk-based audits for banks, and extends his expertise to due diligence, mergers and acquisitions. His forte in Corporate Law advisory is evident in his active

representations across esteemed forums like ROC, RD, Ministry of Corporate Affairs, NCLT, and NCLAT. Additionally, his contributions encompass TEV Study, KPO Business Valuations, and guiding clients through Ind AS Compliance, especially during initial adoptions. As an Insolvency Resolution Professional registered with IBBI, he skillfully addresses insolvency resolutions under IBC, 2016.

With Mr. Gupta, S JAYKISHAN boasts of a partner characterized by vast experience, deep knowledge, and unwavering commitment.

### **CA NEMAI GORAI**

***B.Com., F.C.A., A.I.C.W.A, M. Business Finance (ICAI)***

Before venturing into practice, Mr. Gorai enriched his professional journey with nearly seven years of experience at a prominent private sector organization. Joining S JAYKISHAN in 2008, his expertise quickly came to the fore as he adeptly handled significant assignments, including the Concurrent audit of the Reserve Bank of India and other key banking institutions in Mumbai, as well as the firm's international projects.

Mr. Gorai's diverse role sees him overseeing audits, taxation projects for private sector companies, and crafting strategies as part of the firm's Management Consultancy Assignments. His clientele is a testament to his versatility, including a mix of large enterprises, mid-sized companies, banking institutions, and other key players in both the private and public sectors.

Having earned his Masters in Business Finance (MBF) from the Institute of Chartered Accountants of India, Mr. Gorai's academic prowess seamlessly complements his practical approach. A leader at heart, he consistently upholds the firm's values and philosophy, emphasizing collaboration and team-building as integral to success.

### **CA HARISH PATWARI**

***F.C.A., C.I.S.A., D.I.S.A., DipIFR, FAFD***

With over 15 years of robust experience in business process reviews and risk-control solutions, Mr. Harish Patwari's repertoire is both vast and nuanced. His tenure includes distinguished roles within the Risk Advisory practices of globally recognized Big 4 Chartered Accountancy firms. Additionally, his insights have fortified Internal Audit Teams of prominent Real Estate and Retail Finance enterprises.

His project portfolio showcases adeptness in risk-based audits and crafting internal control solutions for domestic and international entities. With a specialization in ERP platforms like SAP and Oracle, Mr.

Patwari has led Configuration Controls and Access controls reviews. His knack for technology is further emphasized by projects focused on IT General Controls for organizations boasting expansive IT infrastructure. As the Lead Concurrent Audit Partner, he has been instrumental in streamlining processes for one of India's premier private-sector banks.

His clientele, a testament to his multifaceted skills, spans across industries like Heavy Engineering, FMCG, Automobile Ancillary, Sugar Manufacturing, Chemicals, Metals and Mining, Power, Telecom, EPC, Retail Financing, and Banking.

Apart from his professional accomplishments, Mr. Patwari's commitment to continuous learning is highlighted by his Gold Membership with The Information Systems Audit and Control Association, USA. Moreover, he actively contributes to the field as the Secretary of ISACA's Kolkata Chapter.

## **CA JAISHANKAR JAIPURIAR**

***B.Com (Hons), F.C.A.***

With a Chartered Accountancy degree earned in 1989, Mr. Jaishankar Jaipuriar embarked on a journey that spans over three decades, defining him as one of the industry's leading lights. His experience, both rich and varied, encompasses meticulous internal and statutory auditing of a diverse spectrum – multinational corporations, prestigious public sector enterprises (encompassing both Mini-ratna and Navratna categories), and esteemed religious and charitable institutions.

Among the many luminous feathers in his cap are audits of industry giants and public entities such as Coal India, Central Coalfields, WCL & CMPDI, BRL, Jharkhand State Electricity Board, and the Jharkhand Forest Department. Additionally, his expertise extends to bodies like the District Rural Development Authority Jharkhand, Jharkhand State Rural Road Development Authority, Jharkhand State AIDS Control Society, Jharkhand Tribal Development Society, Jharkhand Mid Day Meal Authority, and the Bihar Cricket Association affiliated with BCCI. His versatility shines through in his experience auditing accounts of political parties at both the national and state levels.

Joining the firm in 2014 as a Partner, Mr. Jaipuriar has consistently showcased his skills in a plethora of domains, from internal and statutory audit to income tax, arbitration, valuation, surveying, service tax, project report preparation, and more. In essence, Mr. Jaipuriar's legacy is an intricate tapestry of dedication, innovation, and unyielding excellence.

**CA RAKESH KUMAR DHANIWALA*****B.Com, F.C.A., I.S.A.(ICAI)***

With a robust ISA qualification complementing his Chartered Accountant credentials, Mr. Rakesh Dhaniwal stands tall with more than twenty-five years of deep-rooted experience in finance and taxation. He is particularly adept in Corporate Taxation, Charitable Trusts, Partnership Firms, and crafting tailored Income Tax strategies for high net-worth individuals.

Since joining the firm as a partner in 2005, Mr. Dhaniwal has been instrumental in elevating the Audit and Assurance segment, focusing on mid-size corporates and tax audits. He's also renowned for his expertise in handling Income Tax Assessment proceedings and Appeal Matters.

His foray into the Tea Industry has seen him manage crucial roles across both Corporate and Garden levels, covering areas such as Finance, Garden Accounts, Budgeting, Inventory Control, and more.

### **3. OVERALL SECTORAL EXPERIENCE**

S Jaykishan, Chartered Accountants has acquired in depth exposure in the following industries through years of quality services to its clientele. These include:

- Banks & Financial Institutions
- Non-Banking Financial Companies
- Insurance
- Telecom Industries
- Petroleum Oil Refinery
- Iron & Steel
- Shipping
- Domestic Durables & Engineering
- Shipping Agency & Cargo Handling
- Tea & Tea Marketing
- Textiles
- Hotels, Tours & Travels
- Ferro Alloys
- Transport
- Investment
- Real Estate
- Industrial Chemicals
- Railway Equipments

## **4. OUR SERVICES**

With a reputable track record of more than 45 years, our activities range from conducting Statutory/ Internal/ Investigative/ Forensic Audits to providing accounting solutions, Tax Compliance and Advisory Work to Corporate Finance, Legal Consultancy on Company law matters to Management Consulting and Information Systems Assurance, matters relating to FEMA, Mergers and Acquisitions, valuation, etc.

Main Services offered by our firm are as below:

- **Audit & Risk Advisory Services**
- **Banking & Forensic Audits**
- **Tax Compliance and Advisory Services**
- **Business Consultancy & Transaction Advisory Services**
- **Enterprise Valuation**
- **Techno-Economic Viability Studies**
- **Restructuring & Turnaround Advisory**
- **Management Consultancy Services**
- **Accounting Services**
- **Corporate Advisory & Compliances**
- **ERP Implementation & Information System Audit**
- **Transfer Pricing Reports**

## 5. AUDIT & RISK ADVISORY SERVICES

Our highly motivated corporate audit & accounting services team diligently works on the entire gamut of audit and enterprise risk services, maintaining professional audit standards and quality by working closely with the clients, and managing their risks. Audits are important to keep the business healthy. Our industry knowledge, a study of the business environment and our expertise in accounting, laws, procedures and systems helps us identify the problem areas in the business and the transactions within the company and enable us to give proper advice to the management. An in-depth understanding of all aspects of our clients' business is obtained and attempts are made to ensure that the financial statements are free from material misstatements.

Our Firm is empaneled with Banks for handling insolvency/liquidation cases, conducting Forensic Audits, Investigative Audits, Viability Studies, apart from the traditional works like Concurrent Audits, End-use audits, Stock Audits, Information and Systems Audit and Preparation of Feasibility Report etc.

Integrity and confidentiality are two essential aspects of our services. Client's reputation is equally important for us as it is for our client and reliability in representing facts and records is our responsibility.

### ♦ **AUDITING SERVICES OFFERED:**

- Statutory Audit
- Risk based Internal Audit/ Forensic & Investigative Audits
- Concurrent Audit
- Credit Audits
- Tax Audit as required under the Income Tax Act, 1961
- Transfer Pricing Audit
- Stock & Receivables Audits
- Special Audit of N.B.F.C (Under R.B.I)
- Operation / Management Audit
- VAT Audit under the local VAT laws
- Systems Audit
- Ind AS Implementation & Accounting



## 6. TAX COMPLIANCE & ADVISORY SERVICES

‘Changes in our tax laws are one of the few constants of Indian life. Every change adds a new layer of complexity to an already complicated process.’

Management of most progressive businesses have recognized and realized that taxes are a dynamic item of cost in the balance sheet than just a charge on the overall profits. There is a need to optimize taxes and cash flows with due tax compliances. In fact, an effective tax – cost management system provides the client with a competitive advantage that includes accurate and judicious application of tax strategies, identified well in time and implement in the most meticulous manner.

As an end-to-end solutions provider, firm’s tax services have long been recognized as being progressive tax consultancy practice. We advise clients on structuring their business on tax efficient practices and support them in complying with tax laws.

◆ **Tax Compliance and Advisory services offered:**

- Domestic Taxation Services, which encompass Direct and Indirect tax advisory, as well as compliance work.
- Preparation/Verification of income tax & GST returns for corporates, partnerships, individuals and trusts.
- Valuation of shares under Free Discounted Cash Flow Method as required under Rule 11UA of the Income Tax Rules.
- Counsel and Representation before various Tax Authorities.
- Handling of Income Tax Search & Seizure matters.
- Tax Due Diligence Services.
- International Taxation, Inbound and Outbound Structuring.
- Transfer Pricing study, documentation and certification.
- Registered e-Return Intermediary authorised by NSDL.

## **7. BUSINESS CONSULTANCY & TRANSACTION ADVISORY SERVICES**

**S Jaykishan** helps its clients to understand the market trends, assess the impact of regulatory changes, screen acquisition or alliance, diversification, merger of businesses and unfold hidden opportunities, risks and deal issues, or raise capital. Professional consultancy services are offered for mergers, acquisitions, Joint-ventures, spin-offs, strategic alliances and financial syndications.

◆ **Consultancy and Transaction Advisory services offered:**

- Preparation of Techno-Economic Feasibility Study Report.
- Financial Due Diligence.
- Business Valuation including Brand Valuation.
- Advising on Schemes of amalgamation, demerger and reorganization, evaluating potential synergies, and measuring transaction implications.
- Advising on various aspects of the Foreign Exchange Management Act, Foreign Contribution Regulation Act and Regulations pertaining thereto.
- Consultancy Services under Insolvency and Bankruptcy Code.

## **8. MANAGEMENT CONSULTANCY SERVICES**

Our trained and talented consultants offer an extensive range of Management Consultancy Services to our clients. Our services under the captioned subject include a broad market scan and industry analysis to understand the market trends, perceptions and consumer preferences. An analysis of competition is performed to develop required price points. Discussions with industry experts are conducted and their views and opinions are considered in line with the proposed ideas of our clients. An internal analysis of the company is done to understand the Strengths and weaknesses in the group for achieving the pre-defined goals. Our reports also include projection of revenue and cost at a proper discounting factor to understand project viability.

◆ **Our services include:**

- Techno-Economic Feasibility Study
- Computerization System Study & Implementation
- Study of Materials Management
- Preparation of Accounts and Finance Manual
- Preparation of Budget and MIS Manual
- Preparation of Stores and Shipping Manual
- Due Diligence Review
- Company Incorporation
- Loan Syndication
- **Valuation of Business and Shares**
- Brand Valuation
- Functional and Operational System Study
- Designing of Documentation Flow Pattern
- Investment Portfolio Design
- Corporate Acquisitions
- Preparation of revival scheme for sick but potential units.
- Formation of Limited Liability Partnerships

## 9. ACCOUNTING SERVICES

Financial reporting entities are required to adopt new, complex accounting and disclosure rules appropriately under increasingly tight deadlines. Accurate representation of information in the most fair and transparent manner is a must in any business as it improves the financial efficiency and stability of the business. This ensures proper functioning of business as per regulations and tax controls.

With our in-depth industry expertise in business process, we provide our clients with accounting services pertaining to varied operational areas. Our approach includes aligning the following three components of an organization and brings efficiency and effectiveness in the system:

- ❖ **People**
- ❖ **Procedures/Process/Policies**
- ❖ **Technology**

◆ **Our services include: -**

- Back Office Accounting
- Computerization System Study & Implementation
- Preparation of Accounts and Finance Manual
- Temporary Controllership
- Preparation of Cost Accounting Records
- Preparation of Fixed Asset Register with codification

## OUR OFFICES

### HEAD OFFICE:

#### KOLKATA

12, Ho Chi Minh Sarani,  
Suite No. 2D, 2E & 2F  
Kolkata: 700071.  
Phone No: (033) 4003-5801,  
Fax No.: (033) 4003-5832

6, Little Russel Street  
7<sup>th</sup> Floor, Kankaria Estates  
Kolkata – 700071  
Phone No: (033) 4050-5851

### BRANCH OFFICES:

#### KOLKATA

M K Point  
27, Bentick Street  
7<sup>th</sup> Floor, Room no #703  
Kolkata: 700001

#### NAVI MUMBAI

D-438 & 439, Vashi Plaza, 2<sup>nd</sup> Floor  
Sector – 17, Vashi,  
Navi Mumbai – 400 705

#### RANCHI

C-218, Road No.2, Ashok Nagar,  
Ranchi- 834 002,  
Jharkhand

#### MUMBAI:

WeWork, Vaswani Chambers, HD-581,  
2nd Floor, 264-265, Dr. Annie Besant Road,  
Worli Shivaji Nagar, Mumbai - 400025/30

## **BRIEF PROFILE OF THE FIRM**

<b>1</b>	<b>Name of the partnership Firm</b>	<b>DHARAM RAJ &amp; CO. Chartered Accountants</b>
<b>2</b>	<b>Constitution</b>	<b>Partnership Firm</b>
<b>3</b>	<b>Year Standing</b>	<b>27 Years</b>
<b>4</b>	<b>Empanelled with various Authorities</b>	
	<b>C &amp; AG of India</b>	<b>Empanelment No. SPJ 118 (Major Audit Firm in C&amp;AG Panel)</b>
	<b>Reserve Bank of India</b>	<b>Empanelment No: 105817</b>
<b>5</b>	<b>Work Experience</b>	
	<b>Dharam Raj &amp; Co., Chartered Accountants having in-depth experience of 27 years in sectors including Banking, Public Sector Undertaking, Power and energy, Oil and Gas, healthcare, textiles, insurance, Infrastructure, Telecom, Tourism, Construction, Panchayat, Coalfields, Housing Finance, Forest Corporation and Technology. The firm is also registered with the Comptroller and Auditor General of India and the Reserve Bank of India for audits of large public sector undertakings &amp; Banks. The firm has been Central Statutory Auditor for Banking Company for 9 years and for Power &amp; Discom also.</b>	
<b>6</b>	<b>Complete Postal/Communication address of the Office</b>	<b>Dharam Raj &amp; Co. 2FCS-41, Ansal Plaza, Ghaziabad NCR Delhi-201010 (UP) Contact No. 0120-4283488, 4352285, 4372284, 9811327272</b>
		<b>Registered Office: Sunil Choudhary House, Ambika Vihar, Kunjwani Bypass, P.O. Gangyal, Jammu, J&amp;K, Jammu Tawi-180010</b>
<b>7</b>	<b>Name of contact person with Telephone numbers</b>	<b>Dharam Raj (FCA) 9811327272, 9821429098 0120-4283488 Mail ID: drc@drcca.in &amp; drc@drcifrs.com</b>