

FIRMS' BRIEF PROFILE

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Date of establishment: 1st September 1986

Number of partners: 11

Offices: Delhi, Chandigarh, Ghaziabad, Noida, Faridabad, Gurugram & Dehradun

Cumulative partners' experience: > 250 years

Empanelled and worked regularly with: Comptroller and Auditor General of India (C&AG), Reserve Bank of India (RBI), Insurance Regulatory Development Authority (IRDA), NHAI / MORTH / NHIDCL, Life Insurance Corporation (LIC), Registrar of Central and State Co-operative Societies, Rail Land Development Authority (RLDA), PFC Consulting Limited, RITES Ltd., DERC, Raipur Development Authority (RDA), Raipur Municipal Corporation (RMC) etc.

Spectrum of Infrastructure Projects handled: Infrastructure projects worked under Private Sector Participation (PSP) to provide extensive services like financial modelling, due diligence, valuation, assisting and formalising bids, marketing of project under PPP till signing of Agreement and Financial Close / Transfer of SPV etc. **Value of such projects ranged between Rs. 4 – 25,000 crores.**

Bid Process Management: Conceptualization of the project and preparation of complete set of Bid Process Documents in order to achieve the end to end objectives of an Organization has been our strength. During this process, we have evolved Bid documents for projects in the areas of Multiplex cum Mall, Amusement cum Water Park, Inter-State Bus Terminal, Parking cum Commercial, Entertainment cum Recreation Centre, Hotel cum Conventional Centre, Power Generation, Transmission & Distribution, Roads, Highways & Tolling, Shipping, Real Estate (Commercial, Residential & Mixed Use), Railway Station Development etc. The above projects including PPP projects have been on BOT, HAM, EPC, O&M, RFE and Swiss Challenge etc. We have undertaken 100 plus PPP projects so far having monetisation value of more than Rs. 88,000 Crores.

Software Development, System Studies and Implementation: We are providing various software related services to our Clients since start of 90's and during the process have done system studies, software development & its implementation, software/system manual including handling and training of employees to achieve desired results. The Clients serviced in this area are Manufacturing Industries, Retailers, Hotels & Restaurants, Hospitals & Nursing Homes etc. We have been providing solutions to Client based specific requirements to their satisfaction. We have also been applying Computer based techniques during the course of various audits. This is all possible due to the fact of our understanding of industries receiving of goods/services to the end delivery to the customers including marketing, sales and recovery.

Turnkey Projects Consultancy: We have handled various project consultancies on turnkey basis wherein we were involved right from conceptualization of the project with the Owners/Promoters and implementing the same end-to-end by providing services such as Company formations to all registrations/licenses, designing, contracting and asset building, bank funding, hiring of manpower, fixing supply-chain, setting-up accounts & finance functions etc. In this area we have set-up a Food-chain in first half of 90's, Share-broking in mid 90's, setting-up an MNC in mid 90's (including FIPB clearance), Nursing Home, Food Processing Unit, setting-up an NBFC in end of 90's, An Automobile Dealership in 2001, A luxurious River Cruise Liner in 2012, Multiplex cum Mall in 2015 etc.

Banking and Loan Syndications: Our experience of Banking Sector goes back to the year of our establishment in 1986, wherein we have experienced the following:

- Banking and Loan Syndication involves various ambits of business which starts from Accounting to Finance in an Organization and includes preparation of Project Report based on past financial data along with future projections, Interaction with Banks, issuance of Utilization Certificates, CMA Data, Yearly renewals and follow-ups with Banks, scheduling and re-scheduling of loans including Non-Fund Based Limits of BG, LCs, Escrow Agreements as per the need of the Client. This includes drafting of Contracts/Agreements as required;
- We are having experience of Due Diligence process for the clients for the takeover of the loans by the new Banks/Financial Institutions;
- We have audited/ reviewed World Bank/ Foreign Banks Long Term Project Loans utilization through evaluation of tendering process till disbursement. We have also certified utilization of such loans for the Banks through their Clients;
- We have helped National Level PSUs since start of our practice who were having all kinds of financial (Fund and Non-Fund based) exposures from the Banks/FIs which not only involved contracting with Banks but also with Buyers/Suppliers in India and Abroad;
- While doing Bid Process Management for PPP Projects, we were also supported our Clients (Central/State PSUs) till the signing of Agreement with the Private Parties and also till Financial Close of the Project with their Banks/FIs;
- We have a lot of experience and association with different Banks as we have done Statutory Audits (through RBI), Concurrent Audits, Income & Expenditure Audits (Revenue Audits), Inspections, Stock Audits, FOREX Business Branches etc.
- Our Clients have used our expertise in getting Loan facilities from National & International Banks including Project Loans, Term Loans, Working Capital Loans, Loan Against Properties (LAP), Housing Loans, Machinery Finance & Leasing through NBFC, OD & CC Limits, BG & PBG and LC Limits, Escrow Agreements, Fund Utilization Certificates etc.;
- Evaluation and Recovery of Housing Loans to Individuals and Builders/Developers by the Banks and Financial Institutions (FIs) was also an area handled by us for many years;
- We helped one of our Client to get One Time Settlement (OTS) done from a Nationalized Bank and also rescheduling of Loan along with conversion of interest dues into funded Term Loan with a revised repayment schedule etc.;
- We were also involved in Loan Application verification for one of the MNC Bank during 90's and were also engaged by Banks to do ROC search for registration of charge by their Borrowers;
- It was during initial periods of our practice when we were preparing CMA Data for our Clients on Excel that the Banks to whom it used to be presented started sending their other Borrowers to get CMA Data prepared by us, as the Banks had lots of confidence on our skills for preparation and submissions of CMA;

Consulting in Other Areas: We have been involved in various other projects including Infrastructure projects such as:

- Non-Fare Box Revenue Assessment for Chennai Phase-II, Kanpur, Agra and Gurgaon MRTS for RITES;
- Preparation of Policy document for Institutional Land allotment for Naya Raipur Development Authority (NRDA);
- Project preparation and presentations to one of the prominent Western State of the Country for land identification and allotment for setting up the project under Swiss Challenge method;
- Power Business restructuring of Meghalaya State Electricity Board involving Un-bundling of the Electricity Board into Generation, Transmission and Distribution, Corporatization, Transfer Scheme, and Financial Restructuring under Power Sector reforms of Government of India under Electricity Act 2003;
- Conversion of accounts from single to double entry accounting system along with review of opening Balance Sheet, computerization, implementation and training;
- Banking and Insurance Advisory services to various private and public sector clients;
- Advisory Services under Direct & Indirect Taxes including Company Law matters;
- Financial Restructuring & Management, Due Diligence and Techno-Economic Feasibility Reports;
- Evaluation of business proposals and strategy planning, design and implementation;
- Project Feasibility Studies including DPR Preparations for Loan Syndication and Financial Close;
- Corporate advisory and management consultancy including accounting, auditing, performance reviews and commercial laws etc.

Statutory, Internal & Special Audits handled: Apart from Statutory and Internal Audits, our firm has handled special audits such as Proprietary Audit, Salary & Wage Audit, Provident Fund Audit, Billing / Revenue leakage Audit, Inventory verification, Fixed Assets verification, Investigative Audit, IT / Information System Audit, Concurrent Audit, NGO's / ULB's Audit, Certification for Government Schemes and World Bank, Franchise and C & F / Depot Audit, Due-diligence etc. for various Government, Private and Multinational Companies.

Worked closely with Central and State governments / PSUs under PPP arrangements in Power, Road and Highway, Metro Rail, Real Estate, Tourism and infrastructure sector etc.

In an endeavour to stay technically relevant, we invest in the teams' learning and development on a continual basis. We actively participate in project management events, seminars, training courses and other opportunities to promote continued professional growth. Most recently, we participated in a resident executive **program of IIM-Ahmedabad in "Getting Infrastructure and PPP Right"**. Our Partners are members of various Organizations of National repute. Our Partners have **additional qualification / ICAI certified courses** such as DISA, IFRS, LLB, ICWA, Valuation, International Taxation, Forensic Audit etc. Our Partners are members of various groups such as India Energy Forum etc.

Apart from providing core services like Auditing, Direct & Indirect Taxation, Company Law matters etc., we provide a complete range of business solutions in a specialised manner. With an aim to provide world class quality services to our clients, we partner with subject matter experts, wherever required, around areas like systems analysis, programming and architecture, chartered engineering and valuation, infrastructure projects, insurance consultancy, marketing surveys, project co-ordination, architectural and real estate, investment in shares and securities, etc.

Areas of Professional Experience:

1. Public Private Partnership (PPP) Projects (for Power, Road, Tourism & Infrastructure sectors);
2. Valuation, Transaction Advisory, Marketing and Financial Close (Bid Process Management & Financial Close);
3. Project Financial, Legal & Technical Consultancy Services Including DPR Preparation & Feasibility
4. Project Turnkey Management Consultancy (Conceptualization to Project Completion & Inauguration);
5. Study & Analysis of Projects, Due Diligence, Financial Restructuring & Funding;
6. Acquisition, Mergers and De-merger Schemes and their execution;
7. IT Solutions (Hardware & Software);
8. Banking & Loan Syndication for Project Loans, Term Loans, Working Capital Loans and other Fund Based & Non-Fund Based Limits including periodical monitoring and Financial Close;
9. Risk Assessment, Risk Mitigation including Insurance Advisory;
10. Process Cost Reviews, MIS, Variance Analysis and Cost Accounting Software Development & Implementation and Manual including Training thereof;
11. Audit Assurance like Statutory, Internal, Tax, Special and GST Audits etc.;
12. Internal, Concurrent, Management, Franchise / Depot, Salary & Wage and Special Audits including Inventory and Fixed Assets verifications;
13. Taxation (Direct & Indirect including GST);
14. Corporate Advisory & Consultancy;
15. Manpower Training for Software, Accounting, Costing & Budgeting etc.;
16. Financial Planning, Management Accounting & Business Process Outsourcing;
17. FDI, FIPB and International Taxation Services;
18. Drafting of complete set of Bid Documents & Contract Agreements, establishing Bid Process till the award of Bids, with the help of Legal & Technical team, as per the requirements of the Assignment;
19. Drafting System's Manual, Policy Documents, Contract & Other Agreements, Rent Deeds, Board & General Body Resolutions, Affidavits, Undertakings & Bonds etc.;
20. Accounting Software Implementations, Customization, Manual and Training;

We have provided Consulting in the following Core Areas

Providing project management leadership for strategy initiatives which includes the study & analysis, development and presentation of project plans, reviewing and coordinating activities of the project team, managing and facilitating project meetings and work sessions, financial and operational analysis, ensuring maintenance of appropriate project documentation and project reporting including project marketing etc.;

Real Estate & Infrastructure Sector Assignments:

- **Gems & Jewellery Park Project in Raipur** right from conceptualisation to tendering and till PMC.
- Retained by RITES as Consultants to **assess Non-Fare Box Revenue including Transit Oriented Development (TOD) for Metro Rail projects** in Chennai, Kanpur, Agra and Gurgaon MRTS.
- 8 Railway Stations Redevelopment project for RITES which involves valuation & development potential;
- Retained by Raipur Development Authority and municipal corporations of Raipur, Korba, and Rajnandgaon for Real Estate project strategic planning, project development & implementation through **Bid Process Management** till the final selection of the Developer **under PPP/PSP** including legal, financial and technical consulting;
- Retained by Rail Land Development Authority (RLDA) for Railway's commercial land development under PPP/PSP model including **valuation and marketing** to realise the true potential;
- Handled the **India's first most Luxurious River Cruise Liner** project in Public/Private Sector Participation (PSP) between a State Tourism Organization and our private client.
- Also retained by pioneer Amusement & Entertainment Company for their project preparation and presentations to one of the prominent Western State of the Country for land identification and allotment for setting up the project under Swiss Challenge method;
- Preparation of **policy and procedures document for allotment of Institutional land** for Naya Raipur Development Authority, an Urban Local Body in the State of Chhattisgarh;

Power Sector Assignments (Generation, Transmission, Distribution & Regulatory):

- Involved in National level Bid Process Management through PFC Consulting Ltd. - Financial evaluation process for Ultra Mega Power Projects for Generation (UMPP), Transmission and Distribution Projects under PPP model;
- Power Business restructuring of Meghalaya State Electricity Board involving Un-bundling of the Electricity Board into Generation, Transmission and Distribution, Corporatization, Transfer Scheme, and Financial Restructuring under Power Sector reforms of Government of India under Electricity Act 2003;
- Study and Investigation of Employees Expenses incurred by Licensees or Generating Companies including development of suitable information retrieval software for Madhya Pradesh State Electricity Regulatory Commission;
- Formation of two Special Purpose Vehicle (SPV) Companies for Punjab State Electricity Board for Generation of Thermal Power on PPP/PSP model;
- Experience in Statutory and Internal Audits of Central & State Power Companies for Generation (Fossil fuel & Hydro projects), Transmission & Distribution like NTPC, SJVNL, PGCIL, UHBVNL, HVNL, DERC, MPSERC etc.
- DERC Regulatory Audit for True-up of ARR filed by TATA Power for FY 2016-17 & 2017-18 and Subsidy Audit for the FY 2017-18

Road, Highways & Expressway Assignments:

- Involved in National level Bid Process Management as Financial Consultants - Financial and Legal evaluation process for Road Sector Projects for NHAI, NHIDCL and Ministry of Road Transport & Highways (MORTH) under PPP model;
- Experience in Road, Highways & Expressway Projects under **BOT, Hybrid, Tolling and EPC mode** of PPP;
- Undertaken Financial Modelling, drafting of RFQ, RFP, Concession Agreement, Contract Agreement with Schedules and evaluation thereof along with presentation to the Authorities and also assisting in pre-bid meetings and reply to queries till the project Agreement signing and financial close etc.;

IT Sector Assignments:

- System Study & Analysis, Design and Development;
- Specialized in implementing restructuring and re-engineering programs;
- Organizational Manuals on Accounting, Auditing, Costing and Training etc.;
- Analysis, review and implementation of self-developed Cost Accounting System and its integration with Financial Accounting System for a large Pan India Warehousing & Container Transportation Organization;

Other Advisory Services:

- World Bank aided project of NDMA for Seismic Disaster Management in nine Hilly States of India for Procurement and Financial Management System development;
- Conversion of accounts from single to double entry accounting system along with review of opening Balance Sheet, computerization, implementation and training;
- Banking and Insurance Advisory services to various private and public sector clients;
- Auditing and Assurance practices for various Public, Private and Multi-National Sector entities including Co-operative Societies, World Bank and Indian Banking & Insurance Companies, NGOs etc.;
- Financial Restructuring & Management, Due Diligence and Techno-Economic Feasibility Reports;
- Evaluation of business proposals and strategy planning, design and implementation;
- Project Feasibility Studies including DPR Preparations for Loan Syndication and Financial Close;
- Corporate advisory and management consultancy including accounting, auditing, performance reviews and commercial laws etc.

Achievement of various Turnkey Project Management & Implementation in various fields:

- Handling the first Luxury River Cruise Liner project in Public/Private Sector Participation (PSP) with a state tourism organization during 2005-2012 from conceptualization till inauguration of project by Minister of Tourism GoI and CM of Assam State.
- Retained by one Amusement & Entertainment Company for their project preparation and presentations to one of the prominent Western States of the Country for land identification and allotment for setting up the project during 2010-11;
- Due diligence and setting up of Non-Banking Financial Company (NBFC) during 1997-98;
- Obtaining membership of National Stock Exchange (NSE), Over the Counter Exchange of India (OTCEI) etc. for one of our clients by setting up required infrastructure including manpower recruitment, computer-based exam & interview and computerization of the process & research during 1995-96;
- Assisted in establishing an Overseas Corporate Body (OCB) in India during 1995-96;
- Setting up of an eating joint on franchise concept, first of its kind in the World, right from the concept planning to locating the outlet and handling till inauguration of the outlet including interiors, computerization, recruitment and training etc during 1994-95.;
- Setting up Share Sub-broker ship and its business development during 1991-92;

Sectors covered since formation of the Firm are as under:

- **Real Estate & Infrastructure Industries** – Roads, Dams & Bridges, Rail & Railway Stations, Aviation & Shipping, Metro Rail, Inter-State Bus Terminal including Transit Oriented Development (TOD), Real Estate (Commercial & Residential), Construction, Coal & Mining, Steel, Aluminium & Cement etc.
- **Power** – Generation, Transmission & Distribution, Power Sector Reforms and Power Generation (UMPP), Transmission and Distribution Projects under PPP model;
- **Entertainment** - Tourism & Hospitality including Hotels & Restaurants; Amusement & Entertainment including Audio & Cinema Equipment and Telecommunications
- **Financial services** - Insurance & Banking Sector including Leasing & Finance, Share Broking etc.;
- **Industrial products** - Manufacturing & Service Industries including Automobiles & Heavy Industries etc.;
- **Agriculture** – Agriculture and forestry, Warehousing & Cold Storage, Food Grain, Sugar, Chemical & Fertilizer etc.;
- **Healthcare and education** - Health & Health Care, Education and NGOs etc.;

Financial Modelling, Transaction Advisory, Marketing & Financial Close for some PPP Projects are as under:		
Client name	Work done	Project size range
NHIDCL (Under MORTH) (Road & Highway Sector)	Evaluation of EPC bids and empanelment of DPR, technical consultants and independent engineers (12 to 15 projects)	Rs. 2 to 200 crores
MORTH (Road & Highway Sector)	Empanelment of EPC contractors and road projects in North Eastern States (2, 4 lane highways) (2 projects)	Rs 400 – 500 crores
NHAI (Under MORTH) (Road & Highway Sector)	Financial Modelling, Transaction Advisory, Financial Close of BOT, HAM, EPC, Item Rate and Toll Bids (2, 4, 6 lane highways & Expressways)	Rs. 400 – 1400 crores
PFC / PFC Consulting (Power Generation & Transmission Sector)	Transaction Advisory of Transmission and Generation Projects (Ultra Mega Power Projects, UMPP – Pit head based and Imported Coal based) (4 projects)	Rs. 1600 – 25200 crores
Rail Land Development Authority (RLDA) (Real Estate Sector)	Financial Modelling, Transaction Advisory and Marketing for Real Estate Commercial, Residential and Mixed Land use projects (21 projects)	Rs. 4 – 2000 crores
BITES (Metro & Tourism Sector)	<ul style="list-style-type: none"> • 8 Railway Station Development valuation and financial feasibility assignment • Assessment of Transit Oriented Development (TOD) based on MoUD policy for such Value Capture Financing (VCF) and Non-Fare Box Revenue assessment for Chennai (Phase-II) project and for Kanpur, Agra and Gurugram (MRTS) Metro Rail projects (4 projects) • Convention cum Hotel project in Udaipur on BOOT Model 	<p>Rs. 150-200 crores approx. for each station</p> <p>Rs. 20000 – 60000 crores</p> <p>Rs. 132 crores</p>
World Bank (NDMA Project)	<ul style="list-style-type: none"> • Seismic Disaster Management project in nine Hilly States of India • Preparation, Capacity Building & Training of Procurement & Financial Management System 	Rs. 5000 crores
Chhattisgarh Industrial Development Corporation (CIDC) (Gems & Jewellery Project)	<ul style="list-style-type: none"> • Conceptualisation to valuation, PPPAC presentation, Transaction Advisory and Project Management Consultancy 	Rs. 500 Crores
Raipur Development Authority (RDA) (Real Estate & Entertainment)	Transaction Advisory for Multiplex cum Mall and Amusement cum Water Park in Raipur	Rs. 255 – 350 crores
Raipur Municipal Corporation (RMC) (Infrastructure & Entertainment Sector)	Transaction Advisory for Multiplex cum Mall, Amusement cum Water Park, Parking cum Commercial, Recreational & Entertainment Park, Inter-State Bus Terminal in Raipur	Rs. 9 – 296 crores
Far Horizon Tourism Projects (P) Ltd. (Tourism & Shipping Sector)	Most luxurious river cruise liner in JV with Assam Tourism Development Corporation (ATDC) on BOOT model	Rs. 25 crores
Naya Raipur Development Authority (NRDA)	Policy document for Institutional land allotment	
DERC, MPSERC and Unbundling of Meghalaya State Electricity Board and other areas of Power Sector in Generation, Transmission & Distribution Sectors (NTPC, PGCIL, SJVNL, UHBVNL, HVPNL, CSEB etc.	<ul style="list-style-type: none"> • True-up of TPDDL ARR for 2017-18 and 2018-19, Subsidy Audit for Delhi and • Study & Investigation of Employees Expenses and Preparation of Software Module therefore. • Statutory, Internal, Stock Audits, Capitalization, First Balance Sheet of Unbundled Entities and Formation of SPVs. 	

• Transaction Advisory for some such PPP Projects are as under:

1. **“COMMERCIAL LAND AT BANDRA, MUMBAI” (Transaction Advisory & Marketing of project for Rail Land Development Authority, RLDA)**
Project Value Rs. 8000 Crores plus (DBFOOT Project)
2. **“OTHER COMMERCIAL LAND DEVELOPMENT PROJECTS” (Transaction Advisory & Marketing of project for Rail Land Development Authority, RLDA)**
25 other projects at Kanpur, Jhansi, Barielly, Lucknow in Utter Pradesh, Raxaul in Bihar, Pallanthruthi island in Kerala Bikaner, Jaipur and Ajmer in Rajasthan, Vishakhapattanam and Nizamabad in Andhra Pradesh & Telangana, Villupuram and Tambaram in Chennai, Tamil Nadu, Siliguri in West Bengal and Aurangabad, Mahalaxmi and Bandra (East) in Mumbai, Maharashtra, Guwahati, Assam etc. project values ranging from Rs. 3 to 500 Crore.
3. **“CONVENTION CENTRE CUM HOTEL PROJECT” (RITES for UIT, Udaipur).**
Project Cost Rs. 132 Crores plus (BOOT Project).
4. **RITES:**
Assignment involved Non-Fare Box Revenue assessment for Chennai (Phase-II) project and Transit Oriented Development (TOD) based on MoUD policy for such Value Capture Financing (VCF) for Kanpur, Agra and Gurgaon Metro Rail projects.
5. **Study, analysis and Bid Process Management for Department of Town & Planning, Government of Tamil Nadu:**
The process involved study and analysis of four **Districts of Tamil Nadu for Street Light PPP project** of around Rs. 100 Crores and accordingly preparation of bid documents, holding pre-bid meetings, reply to queries of pre-bid meeting, issuance of RFQ, evaluation of RFQ, issuance and evaluation of RFP and issuance of LOA to enter into an agreement.
6. **PFC Consulting Ltd.** for Power Sector Reform Process, Financial Restructuring, Financial Consultants for Bid Process Management for Ultra Mega Power Projects and State owned Power projects.
Involved in National level Bid Process Management - Financial evaluation and selection process for Power Projects:
 - a. **Ultra-Mega Power Project (UMPP) Orissa** for Power Generation and
Project Cost Rs. 25200 Crores plus (BOT Project)
 - b. **Ultra-Mega Power Project (UMPP) Tamil Nadu** for Power Generation and
Project Cost Rs. 24200 Crores plus (BOT Project)
 - c. **WR Power Transmission Projects and**
Project Cost Rs. 1600 Crores plus (BOOM Project).
 - d. **WR & NR Power Transmission Project;**
Project Cost Rs. 2000 Crores plus (BOOM Project).
7. **NHAI (Under MORTH):**
Empanelment of Toll plaza bidders and projects under EPC/BOT/HAM and
“2/4/6 Lanning of Roads and Expressway & Highways” Projects of NHAI for various States.
Projects are ranging between 400 Crores to 1400 Crores (BOT, HAM & EPC Projects and Pre-qualification of Bidders) (completed 1 BOT, 1 HAM, 8 EPC, 1 Item Rate and 50 Toll Projects).

- Transaction Advisory for some such PPP Projects are as under:

8. NHIDCL (Under MORTH):

Evaluation of EPC Bids and Empanelment of DPR & Technical Consultants and Independent Engineers for projects under EPC/BOT ranging between 2 Crores to 200 Crores (completed 12-15 EPC Projects).

9. MORT&H:

Empanelment of EPC Contractors (RFAQ-2013 Part-I & II) and also road projects in North Eastern States and “2/4/6 Lanning of Roads & Highways” Projects of MORTH for various States.

Projects are ranging between 400 Crores to 500 Crores (EPC Projects and Pre-qualification of Bidders) (completed 2 EPC Projects).

10. World Bank (NDMA Project):

Procurement and Financial Management System preparation, implementation, capacity building and training across nine Hilly State of India (Project cost of Rs. 5000 Crores around)

11. “JEMS & JEWELLERY PARK” (For Chhattisgarh Industrial Development Corporation),

Project Cost Rs. 600 Crores plus (BOOM Project).

12. “MULTIPLEX CUM CITY CENTRE” (For Raipur Development Authority)

Project Cost Rs. 255 Crores plus (BOOM Project).

13. “PARKING CUM COMMERCIAL” (For Raipur Municipal Corporation).

Project Cost Rs. 22 Crores plus (BOOM Project).

14. “HOTEL CUM COMMERCIAL” (For Raipur Municipal Corporation).

Project Cost Rs. 55 Crores plus (BOOM Project).

15. “AMUSEMENT CUM WATER PARK INCLUDING HOTEL & COMMERCIAL” (For Raipur Municipal Corporation). Project Cost Rs. 296 Crores plus (BOOM Project).

16. “PARKING CUM RECREATIONAL & ENTERTAINMENT CENTRE” (For Raipur Municipal Corporation). Project Cost Rs. 9 Crores plus (BOOT Project).

17. “INTER STATE BUS TERMINAL” (For Raipur Municipal Corporation).

Project Cost Rs. 40 Crores plus (BOOT Project).

18. “LUXURY RIVER CRUISE LINER” (For Far Horizon Tourism Projects (P) Ltd, Delhi).

Project Cost Rs. 25 Crores plus (BOOT Project).

19. “MULTIPLEX CUM CITY CENTRE” (For Korba Municipal Corporation),

Project Cost Rs. 30 Crores plus (BOOM Project).

20. “PARKING CUM RECREATIONAL & ENTERTAINMENT CENTRE” (For Korba Municipal Corporation). Project Cost Rs. 12 Crores plus (BOOT Project).

21. “MULTIPLEX CUM CITY CENTRE” (For Rajgami Trust, Rajnandgaon).

Project Cost Rs. 30 Crores plus (BOOT Project).

22. “POLICY DOCUMENT FOR INSTITUTIONAL LAND ALLOTMENT” (For Naya Raipur Development Authority).

EXPERIENCE IN POWER SECTOR ASSIGNMENTS (Since 1984)	
<ul style="list-style-type: none"> • Year: 2017-18, 2018-19 & 2019-20 • Work Handled: Internal Audit • Unit: NTPC Ltd., Faridabad Unit NTPC Ltd., Dadri Unit NTPC Ltd., HO 	<ul style="list-style-type: none"> • Year: 2016-17, 2017-18 and 18-19 • Work Handled: Consultancy for checking of ARR True-up for FY 2016-17 for Tata Power (TPDDL) and Power subsidy for JJ Clusters FY 2017-18 for all DISCOMs • Unit: Delhi Electricity Regulatory Commission (DERC)
<ul style="list-style-type: none"> • Year: 2012-13, 13-14 & 14-15 • Work Handled: Statutory Audit • Unit: Haryana Vidyut Prasaran Nigam Ltd. (HVPNL), Panchkula (Haryana) 	<ul style="list-style-type: none"> • Year: 2012-13, 2013-14 & 2014-15 • Work Handled: Financial Consultants - Transaction Advisory • Unit: PFC Consulting Ltd., Power Generation – Ultra Mega Power Project (4000 MW) in Orissa & Tamil Nadu
<ul style="list-style-type: none"> • Year: 2010-11, 11-12 & 12-13 • Work Handled: Internal Audit • Unit: NTPC LTD., Unchahar Unit, UP, Seepat, Chhattisgarh and Rihand Unit, UP 	<ul style="list-style-type: none"> • Year: 2009-10 & 2010-11 (Completed) • Work Handled: Financial Consultants - Transaction Advisory • Unit: PFC Consulting Ltd., Transmission Line SPVs for “WR&NR” & “WR”
<ul style="list-style-type: none"> • Year: 2007-08 • Work Handled: Internal Audit • Unit: Power Grid Corp. Ltd., UP 	<ul style="list-style-type: none"> • Year: 2007-08 • Work Handled: Formation of SPV Companies • Unit: Punjab State Electricity Board, Patiala
<ul style="list-style-type: none"> • Year: 2006-07 • Work Handled: Internal Audit • Unit: Utility Powertech Corp. Ltd. (A JV of Reliance with NTPC) 	<ul style="list-style-type: none"> • Year: 2006-07 • Work Handled: Study & Investigation of Employees Expenses and Preparation of Software Module. • Unit: M.P. Electricity Regulatory Commission
<ul style="list-style-type: none"> • Year: 2005-06 • Work Handled: Internal Audit • Unit: Utility Powertech Corp. Ltd. 	<ul style="list-style-type: none"> • Year: 2005-06 • Work Handled: Internal Audit • Unit: Power Grid Corporation Ltd., NR-I
<ul style="list-style-type: none"> • Year: 2004-05 • Work Handled: Internal Audit • Unit: Utility Powertech Corp. Ltd. 	<ul style="list-style-type: none"> • Year: 2004-05 • Work Handled: Internal Audit • Unit: Power Grid Corporation Ltd., J & K
<ul style="list-style-type: none"> • Year: 2003-04 • Work Handled: Stores Verification • Unit: Chhattisgarh State Electricity Board, Raipur & Bhilai (Stores) 	<ul style="list-style-type: none"> • Year: 2002-2003, 2003-04 & 2004-05 • Work Handled: Statutory Audit • Unit: Satluj Jal Vidyut Nigam Ltd. (formerly known as Naptha Jhakari Power Corporation), Shimla. During the assignment, we also handled Capitalisation of Assets and 1st Year of operations & Revenue Generation along with required accounting policies formation etc. Tariff Fixation documentation was also part of assignment.
<ul style="list-style-type: none"> • Year: 2001-2002 • Work Handled: Inventory & Fixed Assets Audit • Unit: Power Grid Crop. Ltd., Kolkata 	<ul style="list-style-type: none"> • Year: 1999-2000 to 2001-2002 • Work Handled: Statutory Audit • Unit: Uttar Haryana Bijli Vitran Nigam Ltd. (UHBVNL) Panchkula along with framing of Ist Balance Sheet after the Company was de-merged from the main Company which was formed by converting HSEB.
<ul style="list-style-type: none"> • Year: 1998-99 • Work Handled: Internal Audit • Unit: NTPC: Dadri Power Plant (A Coal & Gas based plant), U.P. 	<ul style="list-style-type: none"> • Year: 1997-98 • Work Handled: Internal Audit • Unit: Southern Region Head Quarters (SRHQ), Hyderabad
<ul style="list-style-type: none"> • Year: 1996-97 • Work Handled: Internal Audit • Unit: NTPC: Tamil Nadu C/C House 	<ul style="list-style-type: none"> • Year: 1984-86 • Work Handled: Capitalization • Unit: Balco Captive Power Plant (BCPP) Korba, MP

Audit Compliance, Management Assurance & Corporate Advisory

Statutory Audit:

- | | |
|--|-------------------------------|
| • All India Handloom Fabrics Co-op. Marketing Federation Ltd. | - Handloom Fabric |
| • Chandigarh Industrial & Tourism Development Corp. Ltd., (CITDCO) | - Hotel & Hospitality |
| • Food Corporation of India Ltd., Regional Office, Punjab. (FCI) | - Food Grains. |
| • Haryana Vidyut Prasaran Nigam Ltd. (HVPNL), Panchkula | - Power Transmission |
| • Haryana Warehousing Corporation. Ltd., Panchkula. (HWC) | - Warehousing |
| • Haryana State Industrial development Corporation Ltd. (HSIDC) | - Industrial Development |
| • Haryana State Electronics Development Corporation Ltd. (HATRON) | - Electronics & Computer Educ |
| • Nathpa Jhakri Power Corporation Ltd. | - Power Generation |
| • Punjab Agro Food Grains Ltd. (PFGL) | - Food Grains |
| • Punjab State Forest Corporation Ltd. (PSFC) | - Forestry |
| • Punjab State Industrial Development Corporations Ltd. (PSIDC) | - Industrial Financing |

Internal & Management Audit:

- | | |
|--|-------------------------------|
| • Container Corporation of India Ltd., Northern Region, New Delhi. | - Containers Movement |
| • Cement Corporation of India Ltd. Northern Region, Delhi. (CCI) | - Cement |
| • Chhattisgarh State Electricity Board, Raipur | - Power Generation |
| • Coal India Limited, Calcutta (CIL) Unit SECL, HQ at Bilaspur | - Coal |
| • Delhi Electricity Regulatory Commission, Delhi (DERC) | - Regulatory & Subsidy Audit |
| • Delhi Tourism and Transportation Development Corpn. Ltd., N. Delhi | - Tourism, Transport & IMFL |
| • Haryana Agro Industries Corporation Ltd., Chandigarh. | - Food Grains |
| • Haryana Transport Corporation Ltd. | - Transport |
| • Hindustan Insecticides Ltd., Mumbai (HIL) | - Insecticides |
| • IRCON International Ltd., New Delhi. (IRCON) | - Rail, Railway Stations, ROB |
| • Indian Tourism Development Corporation Ltd., New Delhi. (ITDC) | - Tourism & Hotel |
| • MARKFED, Chandigarh | - Food Grain |
| • MMTC Ltd., Mumbai | - Mineral |
| • National Fertilizers Ltd., New Delhi. (NFL) | - Fertilizers. |
| • National Projects Construction Corporation Ltd., Delhi. (NPCC) | - Construction |
| • National Thermal Power Corporation Ltd. (NTPC) | - Power Generation |
| • Northern Coalfields Ltd., (NCL), Singroli (M.P.) | - Coal |
| • Northern India Textile Research Association | - Textile |
| • PFC Consulting Ltd., New Delhi | - Power Sector Consultancy |
| • Power Grid Corporation of India Ltd. | - Power Generation |
| • Punjab State Industries Export Corporation, Delhi (PHULKARI) | - Handicrafts |
| • Punjab State Warehousing Corporation, Chandigarh | - Warehousing |
| • Powerloom Service Centres (Textile Ministry Undertaking) | - Textile |
| • Raipur Development Authority | - Urban Local Body |
| • RITES Ltd., New Delhi. | - Railway Technical Services |
| • Raipur Municipal Corporation | - Urban Local Body |
| • Steel Authority of India Ltd., (SAIL), Satna (M.P.) | - Steel & Mining |
| • South Eastern Coalfields Ltd., Bilaspur, Madhya Pradesh. (SECL) | - Coal |
| • Baharat Aluminium Company Ltd. Delhi (BALCO) | - Aluminium |
| • Maruti Udyog Ltd. Delhi (MUL) | - Automobiles-Cars |

Banks & Insurance Companies:

A) Statutory Audits (Since 1989):	
<ul style="list-style-type: none"> • Bank of Baroda • Punjab National Bank • State Bank of India • Oriental Bank of Commerce • J & K Bank • The Barielly Cooperative Bank Limited • The Nainital Bank Ltd. • State Bank of Bikaner & Jaipur • Ramgarhia Cooperative Bank Ltd. • Kurmanchal Nagar Sahkari Bank Ltd. • Vijaya Bank Ltd. • The New India Assurance Co. Ltd. • The National Insurance Co. Ltd. • The United India Insurance Co. Ltd. 	
B) Concurrent Audits (Since 1998):	
<ul style="list-style-type: none"> • Punjab National Bank • Allahabad Bank • Bank of Baroda • Oriental Bank of Commerce • Union Bank of India 	<ul style="list-style-type: none"> - Punjab & Sind Bank - PNB Housing Finance Ltd. - Bank of India - Central Bank of India - Canra Bank
C) Inspections (Since 1998) :	
<ul style="list-style-type: none"> • Oriental Bank of Commerce • Ramgarhia Cooperative Bank Ltd. • Puniab National Bank 	
D) Income & Expenditure (Since 1989):	
<ul style="list-style-type: none"> • Punjab National Bank • Puniab & Sind Bank 	<ul style="list-style-type: none"> - Indian Overseas Bank
E) Stock Audits:	
<ul style="list-style-type: none"> • Canara Bank • Central Bank of India • Punjab & Sind Bank 	<ul style="list-style-type: none"> - Axis Bank Ltd. - Bank of India - Union Bank of India
F) Forex Audits:	
<ul style="list-style-type: none"> • Punjab & Sind Bank • Punjab National Bank • Canara Bank 	<ul style="list-style-type: none"> - FCNR, Head Office, Foreign Exchange Reconciliation. - International Banking Bank Head Office, Foreign Exchange - Overseas Branch.
G) Miscellaneous:	
<ul style="list-style-type: none"> • Standard Chartered Bank • Delhi Finance Corporation 	<ul style="list-style-type: none"> - Assignment involved analysis of various Loan Applications. - Search of ROC records and creation of charge for Loans.

Private Sector companies and firms:

- | | |
|--|-----------------------------|
| • Air Tel - Bhartiya Telecom Limited. | - Cellular Services |
| • Archana Airways Ltd., New Delhi. (AAL) | - Scheduled Airlines |
| • Apollo Hospital Ltd., Sarita Vihar, New Delhi. | - Hospital |
| • A+E Constructions (P) Ltd., New Delhi | - Building Construction |
| • Adarsh Traders | - Hotel |
| • Bhartiya Vehicles & Engg. Co. Ltd., Shahibabad. | - Fire Tenders |
| • Capsugel India Ltd., Chandigarh | - Capsule manufacturer |
| • Cine Sales Corporation | - Cinema Equipments |
| • Cine Sales Mfg. (P) Ltd. | - Film Projectors |
| • Classic Buildcon (P) Ltd. | - Building Construction |
| • Colt International (P) Ltd., New Delhi. | - Mfg. of Dies & Molds. |
| • Delhi Cold Storage (P) Ltd., Delhi. | - Cold Storage |
| • Diamond Comics Private Limited, Delhi. | - Children Comics |
| • HCL Perot System (P) Ltd. | - Information Technology |
| • HCL Info System Ltd. | - Information Technology |
| • Inscape Design India (P) Ltd. | - Turnkey & Architecture |
| • Interics Design Consultant | - Architecture |
| • Kedia Castle Delleon Industries Ltd., | - Distillery |
| • Kedia Distilleries Ltd., | - Distillery |
| • KR Equipment (P) Ltd. | - Indl. Washing Machines |
| • Margra Industries Ltd. | - Marble & Granites |
| • Messina Beej (P) Ltd. | - Seeds Manufacturing |
| • Odyssey Management Services (P) Ltd. | - Housekeeping & Pantry |
| • Punj Llyod (P) Ltd., Gwalior. | - Construction |
| • Runolini Leathers Ltd. | - Leather Garments |
| • Span Securities Limited, New Delhi. | - Shares & Securities |
| • Septech Consultants (P) Ltd. | - Plant & Pollution control |
| • Septech Foods (P) Ltd. | - Food Manufacturing |
| • Shree Industries Limited, Delhi & Ahmedabad | - Paper Manufacturing. |
| • Stacks Agencies (P) Ltd., Delhi | - Trading of Thermocol |
| • Shree Acids & Chemicals Ltd., Delhi & Gajraulla. | - Chemicals Manufacturing |
| • Thermoshape Industries | - Thermocol Manufacturers. |
| • Yamu Industries Ltd., Noida. | - Pan & Panmasala |
| • Yogesh & Co. | - Linen |

Multinational companies:

- | | |
|---|---------------------------|
| • Bose Corporation India (p) Ltd. New Delhi | - Audio Systems |
| • Daewoo Motors Limited | - Car Manufacturers |
| • Hero Honda Motors Ltd., New Delhi. | - Automobiles-Motorcycles |
| • Maruti Udyog Ltd., Gurgaon. | - Automobiles - Cars |
| • Standard Chartered Bank, Delhi. | - Banking Operations |
| • Honda Siel Power Products Ltd., Rudrapur. | - Generator Manufacturers |

Co-operative societies:

- | | |
|---|-------------------|
| • All India Handloom Fabrics Co-op Market Society Ltd., Delhi. | - Handloom |
| • Bharat Sarkar Mudralaya Thrift & Credit Society Ltd., Delhi. | - Thrift & Credit |
| • Civil Supplies CGHS Ltd., Delhi. | - Group Housing |
| • Ekata Cooperative Group Housing Society Ltd., Delhi. | - Group Housing |
| • IGNOU Cooperative Thrift & Credit Society Ltd., New Delhi. | - Thrift & Credit |
| • Indian Farmers Fertilizers Coop. Ltd., New Delhi. (IFFCO) | - Fertilizers. |
| • Janki Cooperative Group Housing Society Ltd., Delhi. | - Group Housing |
| • Krishak Bhartiya Coop. Ltd., (KRIBHCO) | - Fertilizers. |
| • National Agricultural Cooperative Marketing Fedration Of India Ltd. (NAFED – Agri. & Forest | |
| • Manzil Cooperative Group Housing Society Ltd., Delhi. | - Group Housing |
| • Shree Badrinath CGHS Ltd., Delhi. | - Group Housing |
| • The Ishwar CGHS Ltd.. Delhi. | - Group Housing |

NGO / Social Sector:

- | | |
|---|-----------------------------------|
| • Aimo Industrial Foundation Society. | - Computer Hardware & Software |
| • Apollo Educational & Research Foundation | - Education & Research Foundation |
| • BCCI Welfare Society, New Delhi. | - Journalist & Writers |
| • Centre for Social Research, New Delhi. | - Social development |
| • Institute of Chartered Accountants of India, New Delhi. | - Autonomous Body of CA Members |
| • J.D. Dawar Educational Society. | - Education |
| • Jagriti Manch. | - Social & Charitable |
| • Lajrani Memorial Charitable Trust | - Medical Aid & Camps |
| • Ma Rudreswari Mandir Trust, Raipur | - Temple & Eye Camps |
| • Motion Pictures Association, Delhi. | - Film Distributors & Exhibitors |
| • Naval Kishore Bhartiya Smarak Nidhi | - Social & Charitable |
| • Vishwa Bhartiya Samaj Sewa Trust | - Social & Charitable |
| • Pratibha Pandey | - Wild Life Projects. |
| • Neuro Aid Foundation | - Help of Neuro Patients |

Information Technology Solutions clientele

- Apollo Hospital
- Bose Corporation India (P) Ltd.
- Computer Point India Ltd., Delhi
- Delhi Finance Corporation
- Gulab Singh & Sons, Delhi
- Holy Faith International (P) Ltd.
- ITDC, (Ashoka Tours & Travels).
- May First Corporation.
- MBD Books, Delhi, Calcutta, Bangalore, Patna, Bhopal & Nagpur.
- Messina Beej (P) Ltd.
- Naset Holdings (P) Ltd., Delhi.
- Septech Foods (P) Ltd.
- Swastik Medical Centre, Delhi.
- Thermoshape Industries Delhi
- V.N.International, Delhi
- Yamu Industries Ltd., Delhi.

Project Implementation / Due Diligence clientele

The Project Implementation assignments which we have handled in past are for:

- Bose Corporation (USA)
- Container Corporation of India Ltd.
- Daewoo Motors Limited
- Maruti Udyog Limited
- Yamu Industries Limited
- Indus Portfolio (India) (P) Ltd.
- Messina Agro International Private Limited
- Malhotra Healthcare & Diagnostics Private Limited
- Span Securities Limited
- Runolini Leathers Limited
- Septech Foods Private Limited

Business Process Outsourcing Clientele

- Air Tel – Bharti Telecom Ltd.
- Apollo Hospital Limited
- Delhi Finance Corporation Ltd.
- Hitkari Industries Ltd.
- Schenck Avery Ltd.
- Standard Chartered Bank

FIRM'S EXPOSURE IN INDUSTRIES	
<ul style="list-style-type: none"> • Agriculture • Aluminium • Audio & Cine Products • Aviation • Cement • Chemical • IT (Computer Hardware & Software Solutions) • Consultancy • Dies & Moulds • Engineering • Education • Film Distribution & Exhibition • Finance & Leasing • Food & Civil Supplies • Forestry • Group Housing • Hospital & Nursing Homes • IMFL & Country Liquor • Leather Garments • Linen • Medicines & Medical Products • Paper • Petrochemicals, Oil & Lubricants • Pollution Control • Power Generation, Transmission & Distribution • Share Broking & Issue Management • Steel & Mines • Telecommunications • Tourism • Trading • Transport & Containers Handling • Transport & Clearing Agent 	<ul style="list-style-type: none"> • Architectural • Amusement & Family Entertainment • Automobiles • World Bank, Indian Banking & NBFC • Ceramics, Marbles & Pavers • Coal • Construction • Distilleries • Fertilizers • Floriculture • Food Processing • Handloom • Hospitality & Hotel Industries • Insecticides • General Insurance • Manufacturing • Mines & Minerals • NGO's & Social Organizations, • Oil Industry • Potteries • Pan & Pan Masala • Restaurants • Rail & Metro Rail • Road, Expressway & Highways • Seed Manufacturing • Spinning & Cloth Mills • Sugar • Shipping • Thermocol • Travel & Tours • Urban Local Bodies (ULB) & Development Authorities • Warehousing & Cold Storage
<ul style="list-style-type: none"> • Real Estate & Infrastructure Projects including Projects under PPP Mode: 	
<ul style="list-style-type: none"> • Power (Generation, Transmission, Distribution & Regulatory) • Real Estate Sector (Commercial & Residential) like Multiplex cum Mall, Commercial cum Residential, Convention Centre cum Hotel, Commercial cum Office, Commercial & Retail, Hotel & Retail etc. • Heavy Construction like Railway Stations, Airport Hangers, Road Expressway & Highways, Dams, Railway Tracks, Flyovers, Metro Rail, Railway Electrification, Inter State Bus Terminal, Parking cum Commercial etc. • Heavy Engineering like Automobiles, Fire Tenders & Vehicle Washing Machines etc. • Tourism like Hospitality, Hotels & Restaurants, Amusement & Water Parks, Family Entertainment etc. • Transport like Air, Shipping, Rail, Metro Rail & Road Transport • Road, Highways & Expressway like projects under BOT/HAM/ EPC/Item Rate/Toll etc. • Land Monetization for Commercial, Residential & Mixed Land Use etc. 	

NAME OF SECTOR	SECTORWISE COMPANIES / CLIENTS
Hospitality, Hotels & Food Industry	ITDC, DTTDC, CITDCO, Far Horizon Tours (P) Ltd., Far Horizon Tourism Projects (P) Ltd., Haryana Tourism, Yamu Industries Ltd., Septech Foods (P) Ltd. Etc.
Container Freight Station (CFS), Warehousing, Cold Storages	Container Corporation, Central Warehousing Corporation, Haryana State Warehousing Corporation, Punjab State Warehousing Corporation, Continental Warehousing Corporation Limited, Gateway Rail Freight Ltd., Delhi Cold Storage (P) Ltd., etc.
Road & Highways, Metro Rail, Railway Station Development & Infrastructure	National Highway Authority of India, MoRTH, National Highway Infrastructure Development Corporation Ltd., IRCON Ltd., RITES Ltd. (Chennai, Kanpur, Agra & Gurugram Metros & 8 Station Development), Raipur Development Authority, Naya Raipur Development Authority, Raipur Municipal Corporation, Chhattisgarh Industrial Development Corporation, National Project Construction Corporation, Punj Loyd Limited Etc.
Power (Generation, Transmission, Distribution and Regulatory Commissions)	NTPC Ltd., Power Grid Corporation India Ltd., Satluj Jal Vidyut Nigam Ltd., Uttar Haryana Bijli Vidyut Nigam Ltd., Haryana Vidyut Prasaran Nigam Ltd., PFC Consulting Ltd., PFC Ltd., Chhattisgarh State Electricity Board, MP State Electricity Regulatory Commission, Delhi Electricity Regulatory Commission, Meghalaya State Electricity Board, PSEB, JSEB, Balco Captive Power Plant, Utility Powertech Ltd. Etc.
Health, Health Care & Pharma	Indraprastha Apollo Hospitals Ltd., Malhotra Healthcare & Diagnostics Centre (P) Ltd., East Medical Centre (P). Ltd. Etc.
Agriculture, Seed and Forest	H.P. State Forest Corp. Ltd., Punjab State Forest Corp. Ltd., Messina Beej (P) Ltd., Food Corporation India, Punjab Foodgrains Ltd. Etc.
Fertilizers and Chemicals	IFFCO, KRIBHCO, NFL, Hindustan Insecticides Ltd., Hindustan Fertilizer Corporation Ltd. Etc.
Steel, Aluminium & Cement, Coal & Mining	SAIL, BALCO, Jindal Steel & Power Ltd., Cement Corporation of India Ltd., Coal India Ltd., South Eastern Corporation Ltd., Northern Coalfields Ltd. Etc.
Automobile and Engineering	Maruti Udyog Ltd., DD Motors Ltd., Daewoo Motors, The Chhattisgarh Autocares, K.R. Equipments (P) Ltd., Hero Honda Motors Ltd., Honda Siel Power Products Ltd., Bhartiya Vehicles & Engineering Co. Ltd., Etc.
Amusement & Family Entertainment, Audio & Cine Products and Telecommunications	International Amusements Ltd., Bose Corporation (India) (P) Ltd., Cine Sales Corporation, Cine Sales Mfg. (P) Ltd., Power Grid Corporation India Ltd., Airtel Ltd. Etc.
Transport	Archana Airways Ltd., Haryana Road Transport Corp. Ltd., Metro Rail Etc.
World Bank, Banking and Financial Institutions	World Bank (Procurement Process Review Audit), Procurement and Financial Management System development, Capacity Building & Training etc. SBI, PNB, OBC, SBBJ, UBI, BOB, BOI, IOB, Allahabad Bank, Syndicate Bank, Standard Chartered Bank, Canara Bank, CBI, Delhi Finance Corporation, PNB Housing Finance Ltd. Etc.
Insurance	The New India Assurance Co. Ltd., The United India Insurance Co. Ltd., Oriental Insurance Co. Ltd. IFFCO Tokio General Insurance Co. Ltd. Etc.
Manufacturing & Trading	Colt International (P) Ltd. Messina Beej (P) Ltd., Septech Foods (P) Ltd., Shree Industries Ltd., Shri Acids & Chemicals Ltd., Hitkari Industrial Ltd., Bhartiya Vehicles & Engineering Co. Ltd., K.R. Equipments (P) Ltd., Yamu Industries Ltd., Margara Granites (P) Ltd., Etc.
Service Industries, Share broking & Architects	Odyssey Management Services (P) Ltd., Hero Corporate Services Ltd., Nexus Overseas (P) Ltd., Perfect Techniques (P) Ltd., Ge Capital Service, Span Securities (P) Ltd., A+E Designs (P) Ltd., A+E Constructions (P) Ltd., Etc.
Construction and Real Estate	Competent Construction (P) Ltd., IRCON Ltd., Punj Lyod Ltd., Rail Land Development Authority, Raipur Development Authority, Raipur Municipal Corporation, Korba Municipal Corporation, Rajgami Trust Rajnandgaon etc.
Oil & Petroleum	Indian Oil Corp. Ltd., Petrol Pumps, Thermoshape Industries etc.

- Audit Assurance & Compliance, Corporate Advisory, IT Solutions, Business Process Outsourcing, Direct & Indirect Taxation, Project Management & Implementation etc. are as under:

A. Audit Compliance, Risk Assurance & Process Cost Reviews

Audit Assurance & Compliance

- Statutory Audit
- Forensic Audit
- Tax and GST Audits
- Concurrent Audit
- Franchisee Audit, C & F, Depot Audit
- Fixed Assets & Stock / Inventory Verification, Salary & Wages Audit
- Certification Audits for Govt./Foreign Funding Agencies Sponsored Schemes

B. Corporate Advisory & Management Consultancy in Other Areas

Corporate Advisory

- Systems study & Analysis for Management Consultancy
- DPR Preparations and Financing / Loan Syndication (Fund & Non-Fund Based),
- Foreign Investments & tie-ups,
- Financial Advisory & Restructuring
- Project Start-ups, & Corporate Consultancy,
- Merger, De-merger & Acquisition,
- Liquidation & Restructuring and Industrial, Economic & Cyber laws

Process Cost reviews, MIS and Variance analyses

- Business Process improvement / re-engineering (Study, design & review)
- Cost Control & reduction analysis (System study, design & implementation)
- Accounting and Administrative system (Design & Implementation)
- Management Information System (MIS Design & Implementation)
- Budgeting, Costing and Variance Analysis (System study, design, implementation & review)

Risk Assessment & Management Assurance

- Internal / Proprietary Audit
- Risk Assessment & Management Assurance
- Due Diligence Audit
- Revenue System & Leakage Audit
- Special Investigative Audit

Management Consultancy

- System's Study & Designing Accounting Manuals
- Industrial, Economic & Cyber laws
- Infrastructure Projects including Power Generation, Transmission & Distribution Projects
- Setting Up Wholly Owned Subsidiary of OCB's
- Seminar and Workshop for Manpower Training & Development
- Labour Law Consultancy
- Vetting & redrafting of Legal Agreements for Client's interests including BGs, LCs and Escrow Agreements
- Bid Process Management (from conceptualization to issuance of LOI/transfer of SPV/Fin. Close etc.)

C. Information Technology Solutions

We have undertaken many projects for Software & Hardware Solutions for various Organisations.

Our broad areas of specialisation have been:

- a) Information System Auditing
- b) System's Study & Analysis
- c) Hardware & Software Solution (Including Networking)
- d) Software Solutions
- e) Data Entry & Processing Management
- f) Manpower Training & Software Implementation
- g) Information Risk Review
- h) Functional Acceptance Testing
- i) Business Continuity & Disaster Recovery Planning
- j) Information Systems Security Review
 - Operating Systems Security
 - Database Systems Security
 - Application System Security
 - Network Security
 - Encryption Techniques
 - Firewall Implementation and Review

D. Business Process Outsourcing Support Services

- a) Entire Back Office Operations including
 - Accounting
 - Billing & Inventory
 - Recoverable & Payables
 - Cheque Processing & Reconciliation
 - Pay Roll Accounting and Management of PF, ESI Returns & Retirement Benefits
 - With Holding Tax Management, Deduction & Returns
 - Statutory Compliances
- b) Data Entry at Client's Office
- c) Reconciliation of Data at Client's Place of Work
- d) Skilled & Unskilled Manpower support
- e) Credit Processing of Loan Files etc.

- Services rendered to most of our Clients are as under:

A. Direct & Indirect Tax Practice

- Corporate and Individual Tax Planning & Consultancy under Direct Taxes – Income tax etc.
- Corporate Tax Planning & Consultancy under Indirect Taxes – Goods and Service Tax
- Sales and Works Contract Tax Planning, Consultancy and Retainership package
- GST introduction, Implementation, Auditing and Refund facilitation
- Retainer ship Package for compliance of TDS Provisions under Income-tax Act.
- Representation before Assessing & Appellate Authorities.
- Representation before Assessing & Appellate Authorities for Raid Cases.
- Corporate Retainership Package for Tax returns filed for its employees at discounted rates and offering timely & online value adding services with more efficient tax planning for the same.
- Retainership Package for Transfer pricing documentation and vetting.

B. Company Law & Secretarial Practice

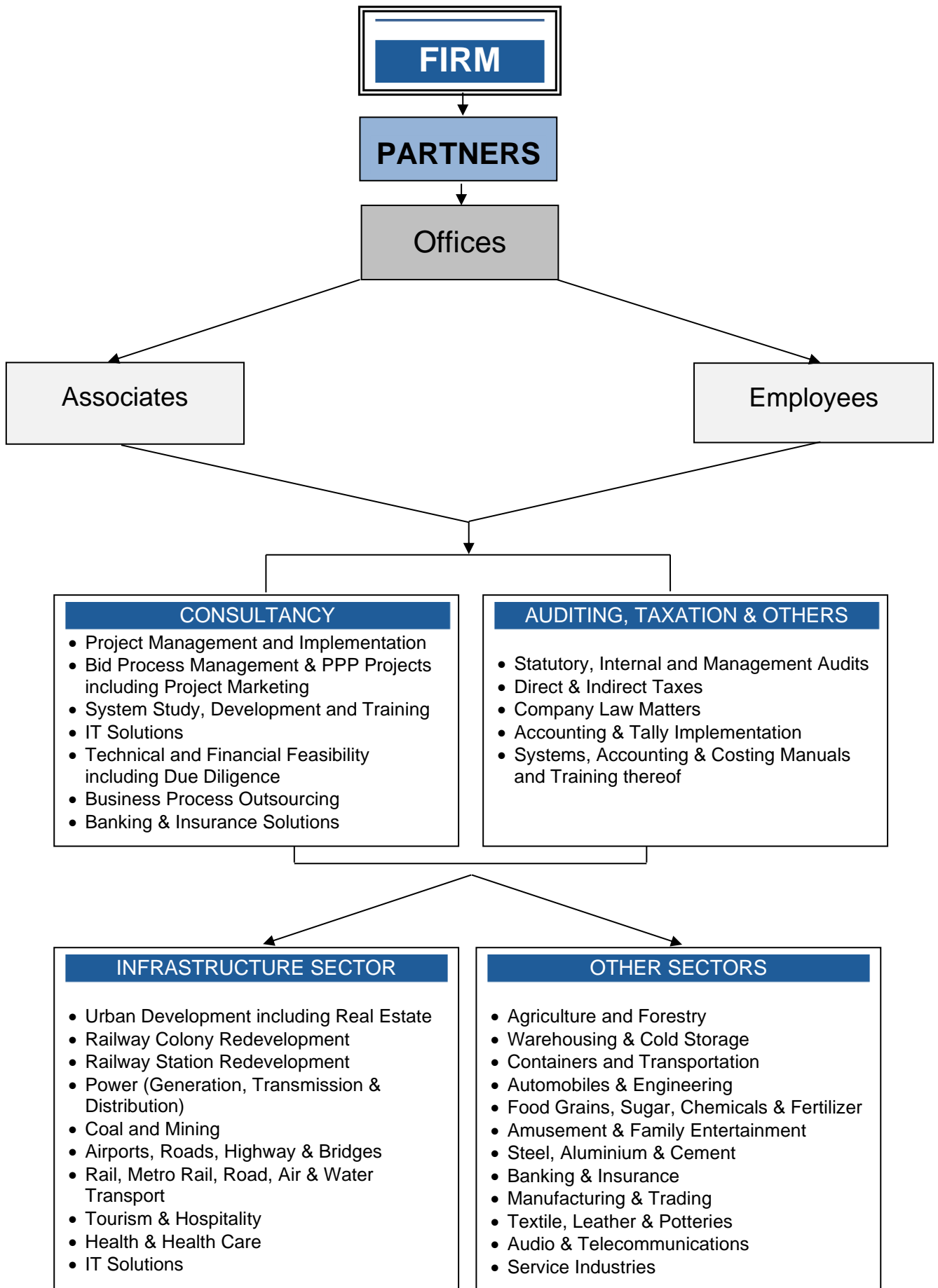
- Incorporation of Companies / LLP
- Compliance to the Companies Act
- Representation before CLB
- Maintenance of Minute Books of BOD & AGM
- Search Reports on Charges for Banks / Lending Institutions
- Mergers & De-mergers through NCLT/RD

C. Project Management & Implementation Assignments

Management & Implementation of Turnkey Projects is taken on Retainership basis to provide clients of value-added services coordinated with experts & professionals to meet the project objectives.

- Project Feasibility, Financial & Technical Feasibility Report and DPR preparation
- Financial Planning & Management
- Bank & Institutional Finance (Fund & Non-Fund based) including Financial Close
- SEBI Compliance
- Revival, Rehabilitation & Rescheduling Schemes for Sick/Marginal units
- Investment Planning & Consultancy
- Market Research, Brand development and acquisition
- Real Estate Developments & Management
- System Study of Insurance Policies taken and suggesting better planning for risk mitigation.
- Technical & Non-technical Manpower Selection & Recruitment.
- Manpower Training at different levels of Management

ORGANISATION STRUCTURE



1.	Full Name of Applicant	:	A D R O I T & CO, Chartered Accountants (Formerly known as PDMAG & CO.)
2.	Consultants' Status	:	Partnership firm (Registered with ICAI, New Delhi)
3.	Status of Applicant & ICAI Registration No.	:	Firm (Since 1 st September 1986) FR No: 006547N
4.	Nationality	:	Indian
5.	Main Office Address	:	A-1/105, Level-2, Safdarjung Enclave, New Delhi – 110029.
	Phone	:	011-26193930, 011-26172161
	E-Mail	:	delhi@adroitandco.in ; info@adroitandco.in
6.	Number of Partners	:	11 Nos. (10 FCA & 1 ACA)
7.	Firm Offices	:	New Delhi, Chandigarh, Ghaziabad, Noida, Faridabad, Gurugram & Dehradun
8.	(I) Chief Partner	:	Mr. R.K. Dua, Managing Partner
	(II) Nationality	:	Indian
	(III) Complete address	:	A-1/105, 2nd Floor, Safdarjung Enclave, New Delhi – 110029. (M) 098-111-13130 Email: rkdonline@gmail.com , rajdua@adroitandco.in
	(IV) Qualification & Experience	:	B.Com, FCA, DISA from ICAI, Certificate Course in IFRS , Resident executive program of IIM-Ahmedabad in “Getting Infrastructure and PPP Right”. • Founder Partner in practice, since qualified in 1986
9.	Partners' In-charge CHANDIGARH GHAZIABAD NOIDA FARIDABAD	:	1) Mrs. Payal Khanna, FCA, DISA 5610, Sector – 38 West, Chandigarh – 160 014, (M): 09463431120, 07973357467 2) Mr. Deepak Gupta, FCA & LLB 308, Ansal's Shivam Corporate Suites, RDC Raj Nagar, Ghaziabad, U.P.- 201001 (M): 09811142087 3) Mr. Amit Agarwal, FCA, ACWA & LLB 753, 7 th Floor, Tower B, Ithum Building, Plot No A-40, Sector 62, Noida, U.P.- 201301 (M): 09810179743 4) Mr. Tarsem Singh Deol, FCA B-90, 2 nd Floor, Green Field Colony, Faridabad, Haryana - 121010 (M): 09716809273

	Partners In-charge GURUGRAM DEHRADUN	: 5) Mr. Mohit Gupta, ACA House No. 189, Sector-14 Gurugram, Haryana - 122002 (M): 08168384243 6) Mr. Tarun Kumar Agarwal, FCA House No. 14/10, Gurdwara Lane, Mohit Vihar, GMS Road, Dehradun, Uttarakhand - 248171 (M): 09012192999
10.	Professional Activities	: TECHNICAL, LEGAL, FINANCIAL & IT STRENGTHS: <ol style="list-style-type: none"> 1. Study & Analysis of projects 2. Technical & Financial Feasibility, 3. Financial Restructuring, Due Diligence and Loan Syndication etc. 4. Project Conceptualization & Management Consultancy Services 5. Project Financial, Legal & Technical Consultancy Services Including DPR preparation 6. Transaction Advisory - Bid-Process Management 7. Public Private Partnership (PPP) Projects 8. Procurement & Financial Management System 9. Financial Planning & Management Accounting 10. Accounts & Finance Functions Outsourcing 11. Auditing – Statutory, Management & Forensic 12. Direct & Indirect Taxes 13. Company Law Matters 14. System Analysis & Designing for Costing, Accounting & Business Processes etc. 15. Software Implementation and Customization 16. Capacity Building and Manpower Training for Procurement, Financial & Accounting, Costing & Others areas 17. Accounting Advisory & Business Process Outsourcing 18. Due Diligence 19. Computer Hardware & Software Solutions 20. Technical, Financial, Legal & Marketing Services to Power, Road/Highway, Rail, Metro Rail, Shipping, Tourism, Hospitality & Infrastructure including Real Estate Sectors

Our firm **A D R O I T & CO, Chartered Accountants** (formerly known as PDMAG & CO.) was established on 1st September 1986 with 3 Partners and now has 11 Partners who are having more than 3 decades of experience in various entities in Public, Private, MNCs and NGO sectors who carry **total cumulative experience of 250 year plus** along with a team of domain expert associate Consultants as under:

S. No.	Name of the full-time partner	M. Ship Reg. No. & Year of Qualification
1	RATISH CHNDRA PANDEY	082398 since 1982
2	RAJ KUMAR DUA	085275 since 1986
3	SANJIV NARAIN MATHUR	085315 since 1986
4	RAM PRASAD DAS	093612 since 1996
5	DEEPAK GUPTA	078082 since 1998
6	SHRUTI GUPTA	096653 since 1998
7	AMIT KUMAR AGARWAL	400080 since 2001
8	PAYAL KHANNA	501944 since 2003
9	TARUN KUMAR AGARWAL	093945 since 1996
10	TARSEM SINGH DEOL	524603 since 2012
11	MOHIT GUPTA	543582 since 2017
12	Staff-Technical, IT, Legal & Financial	22 – 26 (full / part-time)

Associate Firms and Consultants associated with the Firms are mentioned hereunder:

S. No.	Associates & Consultants	Area of Expertise
1	REAL ESTATE CONSULTING	Commercial & Residential Consulting
2	INDIRECT TAXATION	GST & Import / Export Consulting
3	ROAD, EXPRESSWAY & HIGHWAYS	Road & Highways Consulting
4	COMPUTER HARDWARE & SOFTWARE SOLUTIONS	IT Consultants
5	ARCHITECTS & ENGINEERS	Architectural & Civil Works
6	COST ACCOUNTANTS & COMPANY SECRETARIES	Costing & Company Law Matters
7	ADVOCATES – CORPORATE LAW, CIVIL & NCLT	Takeover, Merger & De-mergers
8	TOURISM & HOSPITALITY	Hotel, Restaurant & MICE Consulting
9	LOAN SYNDICATION & FINANCIAL RESTRUCTURING	Funding & Financing of Projects

Details of Firm Offices & Infrastructure Facilities			
S. No.	Item	Specification	Area / Number
1. Delhi Office			
1.	Area	Office Space	600 Sq. Ft.
2.	AC		2
3.	Computer	Desktop & Laptop	6
4.	Printers	Laser	1
5.	Phones	Lines/Extensions	2
2. Chandigarh Office			
1.	Area	Office Space	800 Sq. Ft.
2.	AC		2
3.	Computer	Desktop & Laptop	3
4.	Printer	Laser	1
3. Ghaziabad Office			
1.	Area	Office Space	550 Sq. Ft.
2.	AC		2
3.	Computer	Desktop & Laptop	7
4.	Printer	Laser	2
5.	Phones	Line	2
4. Noida Office			
1.	Area	Office Space	700 Sq. Ft.
2.	AC		2
3.	Computer	Desktop & Laptop	6
4.	Printer	Laser	1
5. Faridabad Office			
1.	Area	Office Space	400 Sq. Ft.
2.	AC		2
3.	Computer	Desktop & Laptop	7
4.	Printer	Laser	1
6. Gurugram Office			
1.	Area	Office Space	200 Sq. Ft.
2.	AC		1
3.	Computer	Desktop & Laptop	3
4.	Printer	Laser	1
7. Dehradun Office			
1.	Area	Office Space	400 Sq. Ft.
2.	AC		2
3.	Computer	Desktop & Laptop	4
4.	Printer	Laser	2

Empanelled & worked with:	Registration No.:
Comptroller & Auditor General of India, New Delhi	C & AG-NR-0439 Since 1989
Reserve Bank of India, Mumbai	RBI Code No. 101718 MEF 16955 Since 1989
Life Insurance Corporation of India, Mumbai	P – 76 (24/05/2000)
Industrial Development Bank of India, Mumbai	No.SD.53/1348/Emp.13 Dtd. 24.02.2000
Registrar of Central Co-operative Societies, Ministry of Agriculture, New Delhi	Category – A, S. N. L-11017 / 8 / 87-L&M
Insurance Regulatory & Development Authority, New Delhi	A - 290
National Highway Authority of India (NHAI), New Delhi	
Ministry of Road Transport & Highways (MORTH), New Delhi	
Ministry of Road Transport & Highways (MORTH), New Delhi	
National Highways Infrastructure Development Corp. Ltd. (NHIDCL), New Delhi	
Rail Land Development Authority (RLDA)	
Indian Railways Station Development Corporation Ltd. (IRSDC)	
PFC Consulting Limited, New Delhi	
RITES Limited	
Ministry of Urban development, Government of Assam, Guwahati (For PPP Projects)	
Ministry of Urban Development, Government of Rajasthan	
Delhi Electricity Regulatory Commission (DERC), New Delhi	
Raipur Municipal Corporation, Raipur (C.G.)	
Korba Municipal Corporation, Korba (C.G.)	
Rajnandgaon Municipal Corporation, Rajnandgaon (C.G.)	
Raipur Development Authority, Raipur (C.G.)	
Naya Raipur Development Authority, Raipur (C.G.)	

Thank you

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