

### Our Background

### Established

- By Shri Raghu Nath Rai former President Of ICAI.
- Year 1967
- Category 1 CAG approved firm.

### Presence

- New Delhi
- Bhubaneswar
- Noida

### Team

- 12 full time Partners.
- Diversified background experience.
- A diversified team of staff employees & articles.







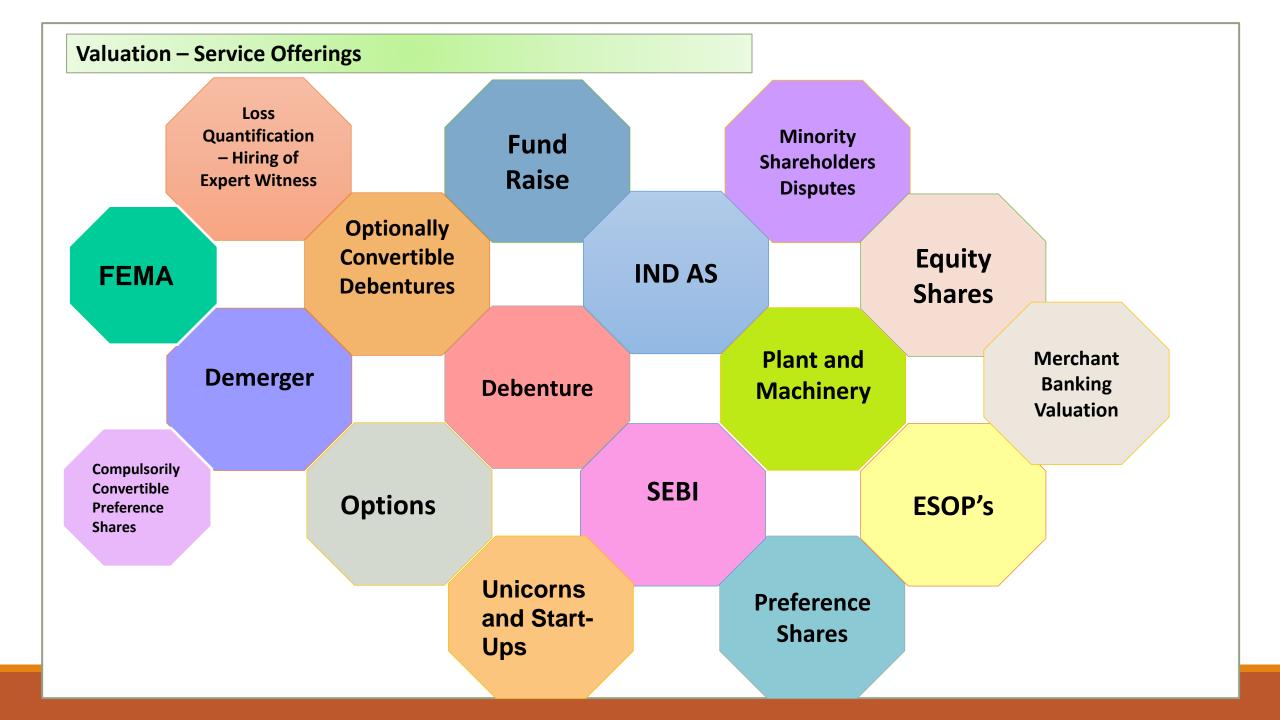
### Our Services.

Our years of experience in servicing clients across verticals & segments has enabled us to provide a complete bouquet of services to support the various needs of our clients.

From Managing statutory compliance requirements under various statues like Companies Act, FEMA to enabling systems and process evaluations, advisory on virtual CFO services, internal process and controls, TP, supporting clients with managing their back end accounting & financial services, to finalizing share holders agreements for joint venture.

Our services, reflect our core strengths of quality and time both of which we believe are uncompromised.





### Our Strength



- Diversified experienced team in multiple verticals with global exposure.
- Our team members are experienced and seasoned professionals from varied industry background.
- Continued and established presence over the last 55 years.
- Integrated Services with a complete array of services to service todays needs of the Industry.
- Strong relationship management drives understanding client expectations and aligning service quality delivery.

### Our Services.



Statutory Audits.

- Internal Audits.
- Due Diligence.
- Management Accounting.
- Forensic Audits.
- TEV Services.



**Taxation** 

- Tax Planning.
- Transfer Pricing.
- Tax Audits.
- Tax Returns.
- Expatriate
- Appeals.
- Indirect Taxation.



Corporate

- MIS.
- Virtual CFO Services.
- Management of accounts under IFRS, Ind(AS) & US GAAP.
- Environmental Accounting.
- Payroll Management.



### Valuations Advisory • Financial

- Restructuring.
- JV Partnership Alliances.
- Merger Advisory
- Incorporation & ROC.
- FEMA
- GST
- Companies Act



# Consulting

- Market Due Diligence & Feasibility
- Business Plans.
- Inbound & Outbound Consulting.
- Human Resource Services.

### Key Clients Serviced.

#### **Multinationals**

- Carbon Disclosure Project, UK
- Cx Partners, India
- Fidelity Investments, India
- Global Infrastructure Partners, USA
- NEC Corporation, Japan
- Sequoia Capital, USA
- Toyota Tsusho Corp.,, Japan
- TANDBERG, Singapore
- · Anglian Group, Thailand
- Alef Mobitech, USA
- FC Vestsjaelland, Denmark
- Logistics Plus, USA
- Coaching Bridge, UK
- Tarsus Exhibitions, UK
- Sun Borne, USA
- Halliburton Logging Services Limited
- Expo Digital SCM Inc
- Expo Bazaar USA Inc.

#### **Insurance & Hospitals**

- Iffco Tokio General Insurance Co
- Millea Asia, Singapore
- Tokio Marine, Tokyo
- Max Bupa Health Care
- Religare Health Insurance
- G M Modi Hospital
- Jeevan Hospital
- IFFCO Fertilizers

#### **Media Audits**

- Dainik Bhaskar
- Dainik Jagran
- ESPN
- Hindustan Times
- India Today

#### **Banks Audited**

- Allahabad Bank, CSA
- Reserve Bank of India, CSA
- State Bank of India, CSA
- State Bank of Saurashtra, CSA
- PNB Housing Finance, SA
- Jammu & Kashmir Bank, SA
- Canara Bank, BA
- Paytm Bank

#### Ind(AS) / IFRS

- ONGC
- Ministry Of Corporate Affairs.
- E&Y.
- Airport Authority Of India.
- Sikkim Government.
- ITC
- Khadi India
- GAIL
- NHAI InvIT

#### Valuation

- Paytm
- Sydicatum.
- JK Paper
- India SME Investments.
- Hero Future Energies.
- Vardhan Teas.

### Key Clients Serviced.

#### **Consulting, Assurance & Taxation**

- Alitalia Airlines, Italy
- Anritsu Corporation, Japan
- ASEA Limited, Sweden
- Bofors, Sweden
- Informatics Inc, USA
- Electro Invest, Sweden
- BSNL- Broadband Network Circle
- Export Credit Guarantee Commission Limited (ECGC).
- SAIL
- State Trading Corporation
- Engineers India Limited
- National Newsprint and Paper Mills Ltd
- Food Corporation of India
- IFCI
- University of Petroleum & Energy Studies
- STANCE International.
- SPL Industries Limited
- O2 Power Private Limited
- KRIBHCO Fertizers Limited

#### Accounting

- Fidelity Investments, India
- Fitness First, India and UK
- Global Infrastructure Partners, USA
- KPMG, New Delhi
- Nano-Tex, USA
- Tarsus Group, UK
- Travel Guru, India
- Sequoia Capital, USA
- Toyota Tsusho, Japan
- TANDBERG (CISCO subsidiary), Singapore & Oslo
- Alef Mobitech
- Dimagi.
- US India Aviation Cooperation Programme
- Vedic Monks Eco Tech Private Limited

#### Advisory

- Travel Guru, Mauritius
- Anglian Holdings, Dubai
- Iffco Tokio General Insurance
- Ebix Inc, USA
- Tokio Marine, Tokyo
- ISS, Denmark
- Goyal Gas Due Diligence
- Indian Highways Management Company Limited

#### **Internal Audits**

- Indian Metals & Ferro Alloys (IMFA)
- Synergy Steels Limited
- Haliburton Logging Services.
- IFFCO
- Elcomponics Sales Private Limited.

### Key Clients Serviced

































# Key Clients Serviced































# Industries

✓ Agriculture	✓ Automotive	✓ Chemicals	✓ Consumer products
✓ Education	✓ Entertainment & Hospitality	✓ Infrastructure	✓ Health care
✓ Logistics	✓ Social & Public Services	✓ Technology	✓ Telecom
✓ Mining	✓ Energy and	✓ Trading	✓ Banking &
	Natural Resources		Finance
✓ Sports & fitness	1 1 0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	✓ BPO's & KPO's	Finance  ✓ Service



# Key Team Members Sharat Prakash

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### Work experience:

Sharat joined RNR in 1998 and has been working on accounting assignments and audits of large banks and companies in India. He is also responsible for corporate taxation business of the firm.

Prior to joining RNR, Sharat spent 5 years (1993-98) with S.R. Batliboi & Co. an Indian member firm of Ernst & Young worldwide. Sharat has worked in their finance and corporate advisory services division and has a good mix of experience between audit and consulting assignments.

#### Select client experience:

- Client experience in S.R. Batliboi & Co. include ABN Amro Bank, American Express Group, AVCO Financials, Bank of NOVA Scotia, Mitsui & Co. and Phillip Morris.
- Current client experience includes Sequoia Capital, KPMG, Fidelity Investments, Burlington Intl., Toyota Tsusho Corp, Iffco Tokio General Insurance, Continental Devices, IMFA, ICCL, Tokio Marine, Asia Millea, Nano-Tex, Global Infrastructure Partners, Tarsus among others.
- Extensive knowledge of Print Media audits including clients such as India Today, Hindustan Times, Indian Express Dainik Bhaskar, Dainik Jagran and Rashtriya Sahara

#### **Background:**

Sharat is a qualified Chartered Accountant and a certified Information Systems Auditor.

# Key Team Members CA RV Pranav Goyal



FCA, LLB, DISA, Cert. IDT, Cert. INDAS Registered Valuer (IBBI) Securities and Assets Financial Class

Pranav Goyal qualified as a C.A. in the year 2012, after having completed his training from PWC wherein he was involved in Executing statutory and tax audits of clients in industries like Automotive, FMCG, Power, Pharmaceuticals, Trading, Metals among others (All of them being Fortune 500 Companies)

Apart from the above, he was part of World Bank and Global Fund engagements as local fund agent handling grant value close to USD 1 Billion. He has also successfully completed his Law degree.

He has also successfully completed the Indirect Taxes Certification Course, Independent Director Exam, INDAS (IFRS) and DISA course conducted by ICAI along with Registered Valuers Course conducted by IBBI.

Post qualification he was part of the core transaction support team at KMPG with involvement in both buy side and sell side mandates. He is a regular speaker at various Registered Valuer Organisations and Association of Valuation professionals which has more than 18000 members in India and abroad. His articles on valuations are often published in reputed journals which are read by a global audience.

He has been looking after several renowned Industrial accounts like PAYTM, Hero Future Energies (Hero Group), Sembcorp Green Infra, Azure Power, Sindicatum Group etc.

He has also authored "Practice Manual for Independent Director Examination" published by Wolters Kluver India Private Limited.

#### **ADVANCED VALUATION CREDENTIALS – NYU STERN**



This is to certify that

### **PRANAV GOYAL**

Has successfully completed all requirements of

#### THE NYU STERN CERTIFICATE IN ADVANCED VALUATION

Leonard N. Stern School of Business New York University

Aswath Damodaran
Professor of Finance, NYU Stern

### **CERTIFICATION: Certificate of Registration & Membership – IBBI & ICMAI RVO**





### Key Team Members CA Kapileshwar Bhalla



CA. KAPILESHWAR BHALLA
PARTNER
FCA, B.Com.
IFRS/ IND AS EXPERT



Kapileshwar Bhalla qualified as a C.A. in the year **1999**, after having completed his training from a medium sized CA firm wherein he was involved in accounting, executing statutory and tax audits of clients. Thereafter, he worked for NMR a Mumbai based firm where he was involved in mainly statutory and tax audits.

He is a Visiting Faculty Member of "The Institute of Chartered Accountants of India", for teaching CA (Final) – Financial Reporting for last 20 years. (At NIRC and SIRC). He is also taking classes for LVC organized by BOS-ICAI for CA(Final) – Financial Reporting paper and CA(Inter) – Accounts and Advanced Accounts.

He has contributed towards content development of ICAI-BOS; He has written various articles for journals and magazines.

He has authored books for CA (Intermediate and Final) – Accounting, Advanced Accounting and Financial Reporting; Books for the industry –on Ind AS 115 and 116 published by Taxmann and Mcgraw Hill.

He has presented various Seminars Conducted by the "The Institute of Chartered Accountants of India", (CPE Department) for the employees of MTNL (Delhi and Mumbai), KVIC, ONGC etc., on the 'Accounting Standards' and Ind AS issued by the ICAI.

He is a visiting Faculty to MCA (Ministry of Corporate Affairs- IICA) for training officers at various levels.

He is a visiting faculty to ETEN CA and Aldine CA which imparts coaching via satellite for CA (Final) – Financial Reporting, GFRS and IFRS diploma.

His core area of specialization is IFRS/Ind AS. He is an eminent advisor to Gail, ONGC, MCA, ITC, EY, AAI, Hero Group.

# Key Team Members CA. Chander Prakash Bhatia

Mr Chander Prakash Bhatia is a Fellow Member of the Institute Of Chartered Accountants of India with 36+ years of experience holding leadership positions across organization, as Managing Director- Hindustan Fluorocarbons Ltd, Director Finance - Hindustan Organics Chemicals Ltd, CGM (Finance and Accounts) - REC Ltd, (A Maharatna PSU under Ministry of Power, Govt. of India).

During his tenure he has led as CEO, CFO and served on many executive positions and has extensive experience in organisational and financial planning, formulation of financial policy, accounting, management control systems, cash and funds management, tax planning, mobilization and management of resources, liaison with financial institutions and capital markets, treasury functions, lending operations, corporate risk management and Corporate Social Responsibility (CSR). He also assisted in identifying areas requiring risk assessment, mitigation, strengthening of internal controls, resource mobilisation, loans disbursement, recovery, projects appraisal, stressed assets management, fraud risk management, corporate accounts, taxation, monitoring of projects, and compliance of Indian Accounting Standards.

He has been extensively involved in Internal Audits of GAIL, REC Ltd. and KRIBHCO,

Other assignments undertaken include verification and certification for purchase and consumption of Natural Gas for calculation of Gas Pool Price, in terms of MoPNG notification regarding guidelines for pooling of gas in Fertiliser (Urea) Sector, certified Redemption of Bonds series raised by UPPCL, utilisation of working capital loans by KFL etc.

He is also invited as a Faculty in NTPC School of Business, NOIDA for delivering lectures on various Finance related areas.





#### Work experience:

ASHISH GUPTA qualified as a C.A. in the year 2006, and post qualification was working with a leading Media Company, Network 18 group where he was working in the field of direct taxation. Post 2008, he started practicing as a Chartered Accountant wherein he was engaged in establishment of accounting systems including implementation of SOPs in various leading MNCs. He has been supervising Statutory Audits of various large Private Sector Undertakings operating in diverse industry segments such as Media and Telecommunication, Large Export Houses, Real Estate Company, FMCG Retailers and Education and Welfare Industry. He also has considerable knowledge in statutory financial audits, TDS,GST & payroll tax related issues.

#### Background:

Ashish is a qualified Fellow Chartered Accountant.



#### Work experience:

Meenal has been associated with RNR since 2003 and is heading the Corporate Services division for the firm. She is responsible for maintaining the financial records as per the required GAAP, maintaining statutory registers and assist the client to get its accounts audited. She is also involved in advising clients for the whole gamut of accounting related services including preparation of optimum salary structure for the employees, TDS related issues, obtaining actuary's valuations, liaisoning with banks and filing of documents with government authorities.

Meenal Singh

She also has considerable knowledge in statutory financial audits, TDS,GST & payroll tax related issues.

#### Selected experience:

Some of the clients she has services are the likes of Fidelity, Tandberg, Global Infrastructure Partners, KPMG, Iffco Tokio General Insurance, Alef Mobitech, Dimagi.

#### **Background:**

Meenal is a qualified Fellow Chartered Accountant.



# Key Team Members Arjun Mehta

#### Work experience:

Senior Finance Professional, CA, with over 20 years' experience with global companies inclusive of Enerparc Energy, Schlumberger(India, Middle East &Europe), Azure Power . Successfully led the function as Country Finance Controller, and CFO for Enerparc Energy. Successfully managed EPC projects in excess of 200MW ensuring immaculate control and visibility on costs. Drove the SOX compliance. As CAPEX team head, Led the compliance for the company's NYSE listing . Experienced in raising Project & Working Capital Finance. Raised INR 60 Mn for IPP Project. Supported NYSE IPO listing for Azure Global for USD 62 Mn. Supported global implementation of a standardized global Electronic Banking System (EBS) platform for Schlumberger across 45 countries.

#### Selected experience:

Worked with Schlumberger Limited both in the FP&A & treasury Divisions in India, Middle East & Europe for 10 years. Worked in the Solar Industry in India with Azure Power Limited & Enerparc Energy Private Limited as CFO reporting to Board Of Directors based in Hamburg. Member of Indo German, Canadian & French Chambers of Commerce.

#### **Background:**

Arjun is a qualified Fellow Chartered Accountant. Over 20 years + work experience in the industry. Held key leadership positions in companies in the Middle East, Europe & India. Driving & managing teams across regions and cultures. Reporting to CEO & Board Of Directors in the Oil & Gas and Solar Industry. Core strengths in financial reporting, FP&A Internal Controls & process and due diligence.



# Key Team Members Surya Pani

#### Work experience:

Prior to joining the firm, he has a vast experience of in the field of audit and accountancy. His expertise is in matters of internal systems audit and tax related issues. He has a wide experience in the field of accounting, statutory audit and foreign exchange related matters. Surya has been assigned the responsibility to look after the branch and clients of the firm at Bhubaneshwar, Orissa.

#### **Background:**

Surya is a qualified Fellow Member of the Institute of Chartered Accountants.



#### Work experience:

Dipak is a Fellow Chartered Accountant. He got qualified in the year 2010. Presently he is partner of Raghu Nath Rai & Co, one of the leading firms of Chartered Accountants in North India. He got associated with Raghu Nath Rai & Company since 2013. He is looking after various assignment at Bhubaneswar Branch Office-Odisha.

Dipak Acharya

His area of specialization is Internal Audit of Large Corporate. Presently he is looking after the Internal Audit of IMFA-Indian Metal & Ferro Alloys Limited. In addition to this he is also involved in various Banking Assignment- Concurrent Audit of Banks, Statutory Audit of Public & Private Sectors, GST, Income Tax related matter.

He is also involved in various specific management consultancy and project consultancy.

#### **Background:**

Dipak is a qualified Fellow Member of the Institute of Chartered Accountants.



# Deepak Kumar

#### Work experience:

Deepak Kumar is a qualified Chartered Accountant and has been associated with RNR since 2020. Prior to joining RNR, Deepak has also worked with SP Chopra & Co. Having a wide range of experience in Statutory Audit, Internal Audit, Tax Audit and Direct Taxation.

Successfully Leading and Managing Audit & Assurance Vertical along with Direct Tax Vertical. Deepak has a keen interest in writing, he has presented a paper on Transfer Pricing (International Taxation) in the Institute of Chartered Accountants of India (ICAI) and his work regularly publishes on well known website www.taxguru.in on the matters related to Direct Taxation and Ind AS."



### Kriti Sethi

#### Work experience:

Kriti Sethi is a Qualified Chartered Accountant and became a member of the Institute of Chartered Accountants of India (ICAI) in 2016. She also got her CPA from Ireland in 2019 and commerce graduate from University of Delhi. Her key skills include compliances in the fields of Tax Litigation & Advisory to the Direct and Indirect Tax Team. She also has expertise in Financial Audits, Examination of Accounting, recording and reporting of financial transactions.



### Sabiha

#### Work experience:

Sabiha Ansari has completed her Chartered accountancy course in Nov'2019, she has also completed her Graduation from Delhi University in 2017. After Qualifying her CA exam she has worked in a Hyderabad based company as an Internal Auditor.

She has good knowledge in Internal Audits, Statutory Audits, Concurrent audit of Banks and other assurance and advisory matters.

# Key Team Members Pranay Singh Chauhan

#### Work experience:

Pranay along with Pranav & Ashish drives the Information Systems Audits working both on preventive and post audit evaluations with perspective to Forensic, Data & Cyber Security. Currently working with multiple institutes on fraud investigations, open-source intelligence, system audits, ISO 27001-2013 compliance, cyber security and blockchain technology.

Majorly organized hands-on workshops, trainings, and seminars for: Government institutes, western railways, financial institute's, Bank, IT-Companies, private technical universities, and government universities.

Area of research include financial fraud investigation, system audits, ISO 27001-2013, crypto currencies, blockchain (public blockchains), FinTech, DeFi, digital privacy, cyber security, computer forensics, network investigation and malware analysis.

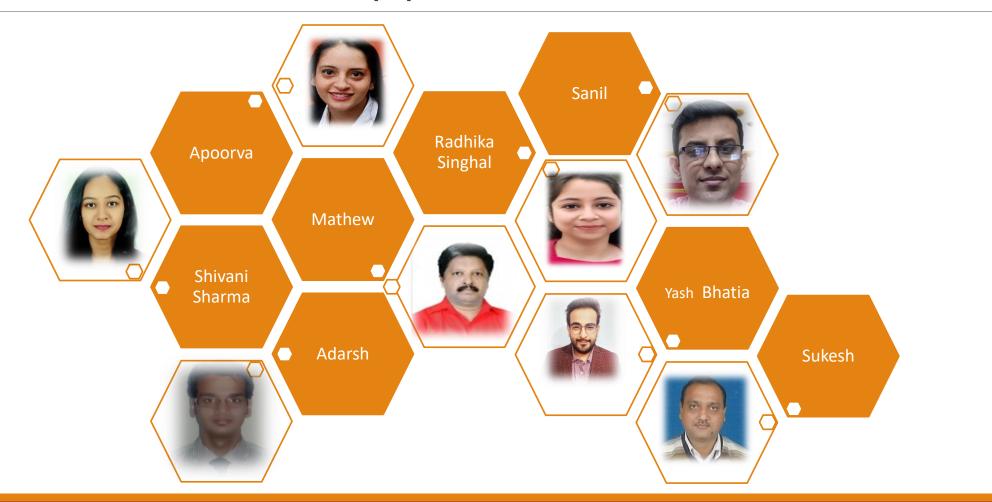
He is a qualified B.E. (I.T), M.E (IT with specialization in Information Security) Perusing PhD (Cloud Security)

### Pranay Singh Chauhan (cont)

#### Information Technology Systems Certifications:

- Certified Network security Associate NSE1 and NSE2.
- Certified Critical Infrastructure Protection Specialist (CCIPS).
- Certified Ransomware Uncovered Specialist.
- Certified CNSS: Network security associate ICSI, from International cyber security institute U.K.
- Certified ISMS ISO 27001-2013- Lead auditor.
- Certified Foundation of Operational zing MITRE ATT&CK.
- Completed courses on system audits, risk assessment and incident response.
- Completed courses on Blockchain (Ethereum 2.0, BTC, BNB, DeFI).
- Completed courses on digital privacy, fintech and metaverse ecosystem.

# Team Leads & Support



# Raghu Nath Rai & Co – Partnership Firm.

Year of Establishment 1967.

Firm Registration No 000451N.

Multipurpose Empanelment MEF 10373.

CAG Empanelment No. DE0039

Unique Code No (ICAI). 100209.

FICCI AM-3777.

GeM Registration 4R35230007800476

### Raghu Nath Rai & Co.

9 Mathura Road, Jangpura B New Delhi – 110014. 00-91-11-24372181-82.

Contact:

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Website:

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# Thank You