

BRIEF PROFILE OF COST AUDITOR, SECRETARIAL AUDITOR AND THE INTERNAL AUDITOR

1. COST AUDITOR

KJU & Associates, (Registration No. 000474) a firm of Cost Accountants located at 5-8-512/157/A-11 Abids, Hyderabad Telangana- 500001 registered with the Institute of Cost Accountants of India (ICAI) is determined to provide one-stop solutions to the corporate world in the sphere of Cost Audit, Cost Consultancy, Cost Records, Cost Certifications, Business Advisory, GST, Internal Audit, Stock Audit, Laws with integrity, expertise and professionalism. "Team KJU" comprises of Experience, young, proficient and dynamic professionals having multi-disciplinary skills and expertise over their respective areas of practice with the right blend of international perspective, combined with on-the-ground professional skills and experience of handling tasks of various matters.

The services include Cost Audit, Compliances Requirement of MCA, ROC Certifications, Implementations of Cost Accounting System, Maintenance of Cost Records According to the Generally Accepted Cost Accounting Principles and Cost Accounting Standards, Study and Identify the Profit Centers, Cost Centers.

Mr. Khaja Jalal Uddin, ACMA, MBA, M.Com, M.No. 33031 partner of KJU & Associates has been appointed as the Cost Auditor of the Company for the financial year 2021-2022. He is having more than 8 years of experience mainly in maintaining Cost Accounting Records, Cost Audit, etc., he is assisting in developing Cost Accounting System, Maintenance of Cost Accounting Records, development of purchase system / Procedure. He has Amassed knowledge in the facet of Cost Audit, Cost Compliance report, Cost Records, Inventory Audit, Internal Audit, Cost Certification, CAS – 4 Cost of Production For Captive Consumption, Internal Audit and Excise Audit.

2. SECRETARIAL AUDITOR

CS Kashinath Sahu, proprietor of M/s Kashinath Sahu & Co, Company Secretaries, Hyderabad FCS: 4790, CP: 4807 has been appointed as the Secretarial Auditor of the Company for the financial year 2021-2022. He has over 25 years of post qualification experience in the field of Secretarial and Legal matter of various companies. Exposure in Handling Public, Rights issues, Conducting AGMs, EGMs, Board Meeting, Secretarial Audits, and Financial Audits, well versed with Statutory Compliance under SEBI Regulations, Stock Exchange Listing Agreements, FEMA, RBI, ESI, PF, Company Law and related acts.

Practising Company Secretary since July 2002 in the name of KASHINATH SAHU & CO, Sole Proprietary Firm, located near Mallapur, Hyderabad-500076. The firm has adequate infrastructure facilities and is manned with qualified, semi-qualified & experienced professionals to provide efficient, diligent and timely delivery of services to its client companies. The firm act as corporate consultants to various Listed, Unlisted &

Private Limited Companies in Hyderabad and look after Secretarial & legal matters of the client companies which includes compliances under the provisions of Companies Act & other Statutory laws applicable to the companies, Formation of Companies, E-filings of various Forms with ROC, maintenance of statutory records, registers under the companies act, advises/opinions, drafting agreements/MOU's, mergers, acquisitions, compliances and Certifications required by various regulatory bodies for listed & unlisted Companies, viz Stock Exchange listing agreements, SEBI Guidelines, Corporate Governance reports, RBI, Banks & Financial Institutions, Secretarial Audit report, Secretarial due diligence report to the banks and others, liaison with ROC, RBI, Banks, Advocates for any legal matters of the companies.

3. INTERNAL AUDITOR

M/s NNV & ASSOCIATES (FIRM NO: 004824S), Chartered Accountants has been appointed as the Internal Auditor of the Company for the financial year 2021-2022. The Office is located at Shop 17, 4-1-970, First Floor, Surabhi Shradha Apts, Tilak Road, Abids, Hyderabad – 500 001. M/s NNV & ASSOCIATES is a Partnership Firm established on 01.04.1990. : The firm have following branches;

- 1) 4-7-1106, ESAMIA BAZAR, HYD.
- 2) 10-114, MANCHERIAL
- 3) HIG 417, AP HOUSING BOARD COLONY, VIJAYAWADA (AP)

The partners are Mr. Narayan Prasad Asawa, Membership No.29828, Mr. Natwarlal Sarda, Mr. Venugopal S. and Mr. Vishnu Prakash. The Firm conducts the Corporate Audits , Bank Audits, Internal Audits, Concurrent Audit, C&AG Audits, Bank Audits and the Revenue Audits. Areas of Interest Include Tax Planning, Preparation of Project Reports, Company Law Matters, Bank Audits.