



नेशनल फर्टिलाइजर्स लिमिटेड

(भारत सरकार का उपक्रम)

कॉरपोरेट कार्यालय : ए-11, सेक्टर-24, नोएडा - 201301

जिला गौतम बुद्ध नगर (उ.प्र.),

दूरभाष : 0120-2412294, 2412445, फ़ैक्स : 0120-2412397



NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

Corporate Office : A-11, Sector-24, Noida-201301,

Distt. Gautam Budh Nagar (U.P.)

Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

Ref. No. NFL/SEC/SE/1496

Dated: 03.10.2024

National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai-400051	BSE Limited Corporate Relationship Department, 1 st Floor, New Trading Wing, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001
NSE Symbol: NFL	BSE Script Code: 523630

Sub: Appointment of Statutory Auditors by C&AG.

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Comptroller and Auditor General of India has appointed M/s Dhawan & Co., Chartered Accountants and M/s R S P H & Associates., Chartered Accountants as Joint Statutory Auditors of the Company for the Financial Year 2024-25 under Section 139 of the Companies Act, 2013. Brief profiles of the appointed joint auditors are attached as **Annexure-1**.

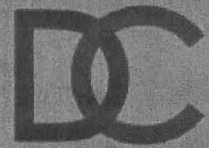
This is submitted for your intimation and records.

Thanking you,

Yours faithfully,
For National Fertilizers Limited

(Ashok Jha)
Company Secretary

Encl: As above.



DHAWAN & CO.
CHARTERED ACCOUNTANTS

**CORPORATE
PROFILE**

(Only for Private Circulation)

CONTENTS



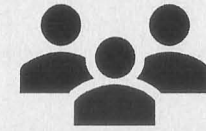
INTRODUCTION



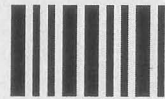
PILLARS



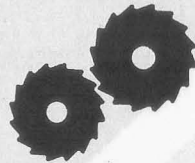
LOCATIONS



OUR TEAM



SERVICE LINES



INDUSTRY EXPOSURE



OUR CLIENTS



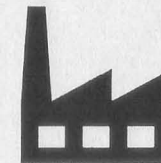
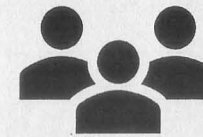
CONTACT US



INTRODUCTION TO THE FIRM

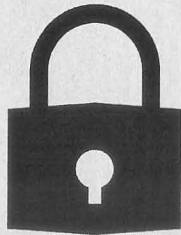
Established on the 10th day of February, 1981, DHAWAN & CO. has since been delivering professional services to a wide range of clients as well as engagements. Our experience ranges from financial advisory to central statutory audit, from small traders to large PSUs and from being a proprietorship firm to having 12 partners.

CONSTITUTION OF THE FIRM	:	Partnership
YEAR OF CONSTITUTION	:	1981
NUMBER OF PARTNERS	:	12
DETAIL OF PARTNERS		
FCAs	:	11
ACA	:	1
ISA QUALIFIED PARTNERS	:	5
DIRM QUALIFIED PARTNER	:	1
FAFP QUALIFICATION [FORENSIC]	:	1
IND AS QUALIFIED PARTNERS	:	1





PILLARS



CONFIDENTIALITY

There are limits to the amount of information we can share. Confidentiality is important and we respect it. We maintain the confidentiality of our clients until it's legally mandated.



INTEGRITY

People will doubt what you say, but they will always believe what you do.

Integrity is what we say, what we do and what we say we do.



COMPETENCY

We try and give our best each day and every day. Our work is the presentation of our capabilities.



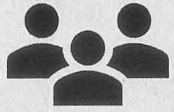
OUR TEAM > AN OVERVIEW

S. No.	Name of the Partner	Year of Qualification	Experience	Other Qualifications
1	Inderjeet Dhawan	1980	40 years +	B. Com (Hons)
2	Deepak Kapoor	1986	33 years +	B. Com (Hons), ACS, DISA , FAFP, IBBI Registered Valuer
3	Rakesh Kumar	1986	33 years +	B. Com (Hons), DIRM
4	Prakash N. Mathur	1987	33 years +	B. Com (Hons)
5	Sunil Dhawan	1987	33 years +	B. Com (Hons)
6	Sunil Gogia	1989	30 years +	B. Com , DISA , Ind AS Certified
7	Mahesh Chandra Gupta	1981	40 years +	B. Com
8	Sanjay Niranwal	1998	25 years +	B. Sc., DISA
9	Laveena Sobti	2004	16 years +	B. Com, M. Com
10	Shilpa Jain	2012	8 years +	B. Com, DISA
11	Anushk Kapoor	2016	7 years +	B. Com, DISA
12	Deeksha Kapoor	2022	2 year +	B. Com

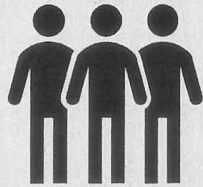


LOCATIONS





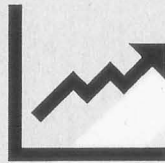
OUR TEAM



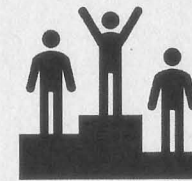
Our Leadership



Senior Advisors



Finance Advisors



Young professional



OUR TEAM > AN OVERVIEW





OUR TEAM > OUR LEADERSHIP

INDERJEET DHAWAN [B. Com (Hons), FCA]

- Qualified in the year 1980, Mr. Inderjeet Dhawan is a fellow member of the Institute of Chartered Accountants of India and is the founder partner of Dhawan & Co [DC], Chartered Accountants. Mr. Dhawan holds a Bachelor degree in Commerce (Hons) from Delhi University.
- Mr. Dhawan has been at the helm of affairs of the firm ever since its formation in the year 1981. Over the period, he has gathered immense experience in the field of Statutory Audits, Internal Audits, Management Audits, Direct and Indirect Taxation, Corporate and allied Laws.
- Mr. Dhawan has served as Secretary of Himachal Pradesh Branch of the Institute of Chartered Accountants of India for 3 years [1992 – 1995] and as Chairman of the branch in the year 2013 -14.

PRAKASH N MATHUR [B. Com (Hons), FCA]

- Qualified in the year 1987, Mr. Prakesh N Mathur is a fellow member of the Institute of Chartered Accountants of India since the year 1993. He holds an Honours degree in commerce from Delhi University.
- Holding an experience of more than 30 years, Mr. Mathur specialises in conducting Statutory & Tax Audits, Internal Audits of large and medium scale companies, Public Sector Undertakings, Bank Audits, Transfer Pricing Audits, Taxation matters etc:



OUR TEAM > SENIOR ADVISORS

SUNIL GOGIA [B. Com, FCA, DISA]

- Qualified in the year 1989, Mr. Sunil Gogia is associated with the firm since the year 2000. he is also a qualified Information System Auditor.
- Ever since his association with the firm, he has been extending professional services to various industries in Public and Private Sectors. Mr. Gogia has rich experience in the field of corporate law and regularly provides services on various company law matters to various companies including MNCs. He has represented a number of companies in Company Law Board.
- Mr. Gogia is actively involved in advising on finance restructuring matters to a number of companies. He keeps on extending professional services to various corporates on financial and economic due diligence of projects, financial leverage and arranging for long term and short term fund requirements for the projects.

DEEPAK KAPOOR [B. Com (Hons), FCA, ACS, DISA]

- Qualified in the year 1986, Mr. Deepak Kapoor is a fellow member of the Institute of Chartered Accountants of India since the year 1993 and is a qualified Information and System Auditor [DISA]. He is also an associate member of the Institute of Company Secretaries of India. He has also completed certificate course on Forensic Accounting and Fraud Detection conducted by the institute of Chartered Accountants of India.
- Mr. Kapoor carries with him 30 years plus experience in the profession of accountancy. He is regularly providing services to a number of clients in the area of corporate restructuring, corporate finance, Mergers, De-mergers, Business Valuations, Joint Ventures etc.



OUR TEAM > SENIOR ADVISORS

MAHESH CHANDRA GUPTA [B. COM, FCA]

- Qualified in the year 1981, Mr. Mahesh Chandra Gupta is a fellow member of the Institute of Chartered Accountants of India. Since beginning, he had a brilliant academic record and holds a bachelor degree in commerce from Jiwaji University, Gwalior.
- Mr. Gupta has an experience of over 3 decades in the profession of accountancy. He is providing services to various clients and specializes in audits of corporates, banks and societies; direct and indirect taxation and corporate advisory services.

SUNIL KUMAR DHAWAN [FCA]

- Qualified in the year 1987, Mr. Sunil Kumar Dhawan joined UPTRON Powertronics Limited, an Uttar Pradesh Government undertaking as Assistant Finance Manager.
- He joined Dhawan & Co [DC] as partner in the year 1991. He looks after the Indirect Taxation part of the firm and has got over 2 decades experience in handling various cases related to VAT & Service Tax at various levels.
- Being in charge of the indirect taxation department of the firm, he caters to all GST compliance and advisory for the firm.



OUR TEAM > FINANCE ADVISORS

RAKESH KUMAR [B. Com (Hons), FCA]

- Qualified in the year 1986, Mr. Rakesh Kumar is a fellow member of the Institute of Chartered Accountants of India since the year 1993. He joined Dhawan & Co [DC] in the year 2002.
- He is heading the Risk Advisory Services division of the firm and has been conducting Internal & Management Audits for a number of corporates in private and public sector. He is carrying out periodic risk analysis about various financial decisions of the company and performing periodic financial audit of the companies.
- He is conducting regular meetings with the senior management of the companies providing expert financial advice for the decision making process and providing special advice with deeper study with the orientation of raising the profitability of the business.

SANJAY NIRANWAL [B.Sc, FCA, DISA]

- Qualified in the year 1998, he is a fellow member of The Institute of Chartered Accountants of India and holds a bachelor degree in science from Rajasthan University, Jaipur.
- He has 15 years experience of providing his services to a number of clients in the field of auditing, taxation, financial planning and restructuring. He has served as an independent director of State Bank of Bikaner and Jaipur for a period of 3 years.
- He is presently deputy convener of Mansarovar CPE study circle of CIRC of The Institute of Chartered Accountants of India. He is also a qualified information and system auditor (DISA).
- Mr. Sanjay Niranwal had been the Director on the Board of State Bank of Bikaner & Jaipur for a period of 3 years from 09.08.2005 to 08.08.2008.



OUR TEAM > YOUNG PROFESSIONALS

LAVEENA SOBTI

[B. Com, M.Com, FCA]

- Qualified in the year 2004, Ms. Laveena Sobti is one of the three female partner in the firm.
- She is a fellow member of The Institute of Chartered Accountants of India and is a post graduate in Commerce from Rajasthan University, Jaipur. She has been providing ERP services to a number of clients and specializes in computerization of financial systems of the companies

SHILPA JAIN

[B.Com, FCA, DISA]

- Qualified in the year 2012, Ms. Shilpa Jain started her journey as an articled assistant in the firm in the year 2007. She joined Dhawan & Co. as partner in the year 2022 and is in charge of the Udaipur Branch of the firm.
- She is actively involved in statutory & tax audits and internal audit work on behalf of the firm.



OUR TEAM > YOUNG PROFESSIONALS

ANUSHK KAPOOR

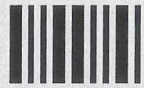
[B.Com, FCA, DISA]

- Qualified in the year 2016, Mr. Anushk Kapoor became one of the youngest members of the institute and joined Dhawan & Co. as an audit manager. With his inclination towards technological developments and new methodologies of audit, he introduced best industry practices to the firm which are now core to the certification and assurance services offered by the firm.
- He is actively involved in statutory & tax audits, and internal audit work on behalf of the firm. Further, he is working on introducing new services like data analysis that shall be offered by the firm in near future.

DEEKSHA KAPOOR

[B.Com, ACA]

- Qualified in the year 2021, Ms. Deeksha Kapoor started her journey as an articled assistant in the firm in the year 2017. With her exemplary performance, smart work and diligence, she escalated her way up to become one of the most valuable personnel in the firm. She brings with her a vast knowledge bank, core understanding of financial services that are offered by the firm and a never giving up attitude.
- She joined Dhawan & Co. as partner in the year 2022.
- She is actively involved in internal audit and statutory audit assignments on behalf of the firm.



SERVICE LINES

ASSURANCE SERVICES

- Statutory Audit
- IndAS Convergence and Reporting
- Due Diligence

RISK ADVISORY SERVICES

- Internal and Management Audit
- Business Valuations
- Cost Analysis and Product Profitability

TAX ADVISORY SERVICES

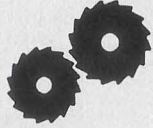
- Direct Taxation
- Indirect Taxation
- Personal Taxation
- Transfer Pricing
- Foreign Remittances

COMPANY LAW MATTERS

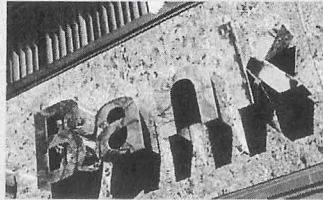
- Company/LLP Formation
- Company Law Compliances
- ROC Filings
- Buy Backs
- Foreign Compliances

BANK AUDITS

- Central Statutory Audit and Branch Audits
- Concurrent Audits
- Stock Audits on behalf of banks.



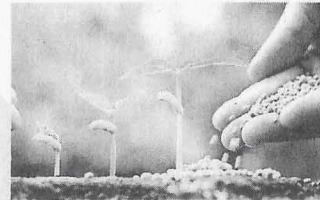
INDUSTRY EXPOSURE



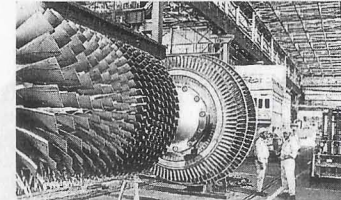
BANKING AND FINANCE



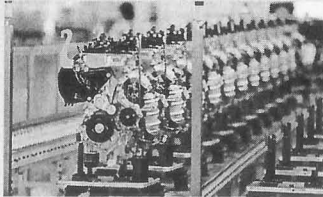
REAL ESTATE AND INFRA



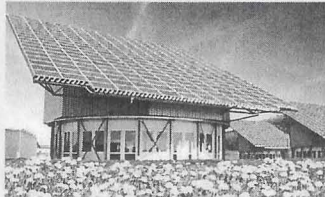
AGRO AND FERTILISER



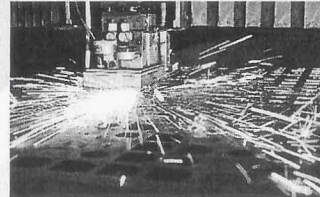
HEAVY ELECTRONICS



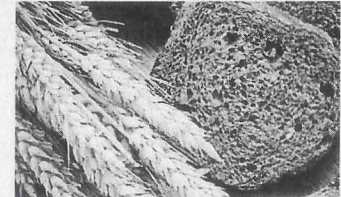
AUTOMOBILE & ANCILLARY



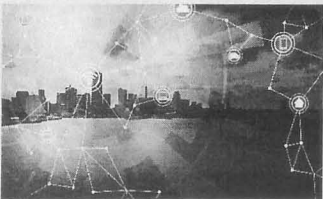
POWER AND ENERGY



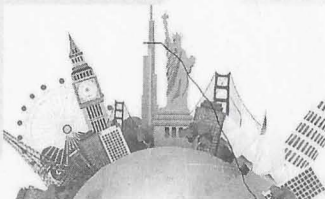
MANUFACTURING



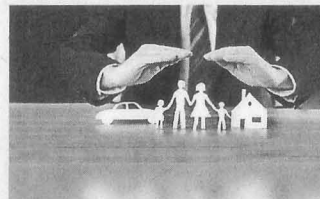
FOOD PROCESSING



TELECOM



TOURISM



INSURANCE



RAILWAY



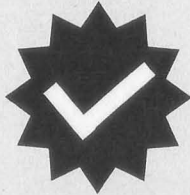
OUR CLIENTS



BANK AUDITS – STATUTORY,
CONCURRENT, STOCK AUDIT & IS AUDIT



INTERNAL AUDIT AND
MANAGEMENT AUDIT CLIENTS



CERTIFICATION, STATUTORY & TAX
AUDIT CLIENTS



OUR CLIENTS > BANK AUDITS – STATUTORY, CONCURRENT, STOCK AUDIT & IS AUDIT

Dhawan & Co. is empanelled with the Reserve Bank of India since 1983 for conducting statutory audits of nationalised banks.

CENTRAL STATUTORY AUDIT OF BANKS



Central Statutory auditors of PSB for FY 2016, 2017, 2018



Central Statutory auditors of SBM for FY 2008, 2009, 2010



Central Statutory auditors of Kangra Cooperative Bank for FY 2008, 2009 & 2010 and FY 2014, 2015 & 2016



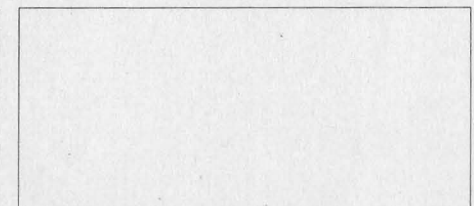
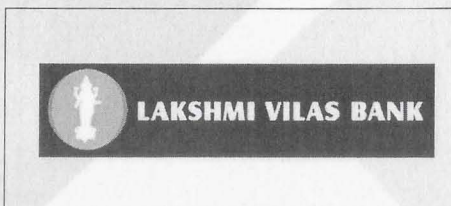
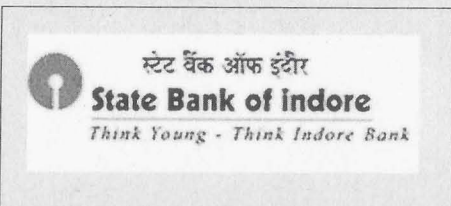
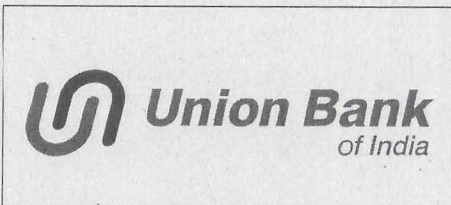
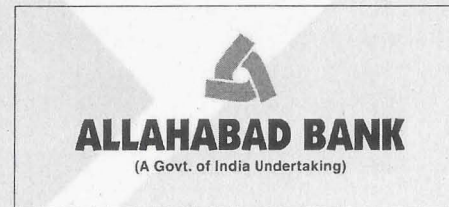
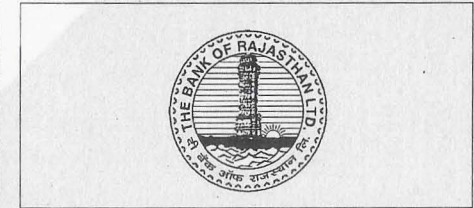
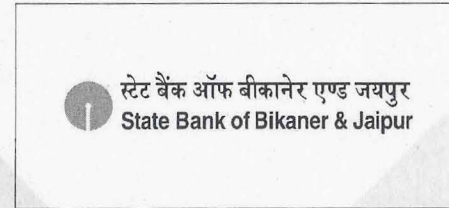
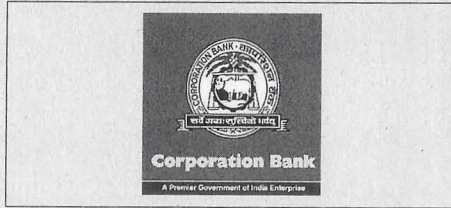
Central Statutory auditors of HP Gramin Bank for 3 years.

STATUTORY AUDIT OF BRANCHES OF BANKS

Dhawan & Co. has conducted branch audit of more than 120 branches of various bank over the period of its existence.

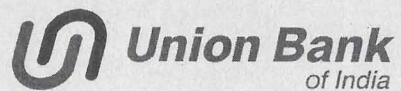


CONCURRENT AUDIT OF BANKS



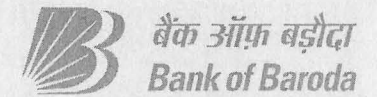
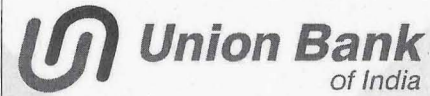


OUR CLIENTS > INFORMATION SYSTEM AUDIT AND IT
CONVERGENCE CLIENTS



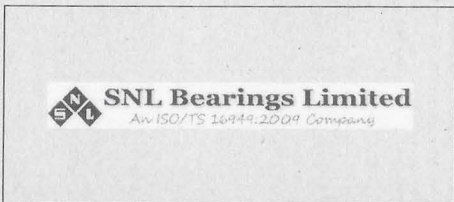
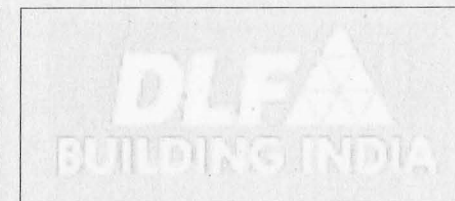
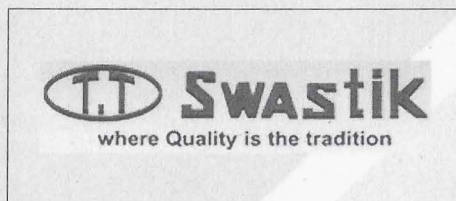
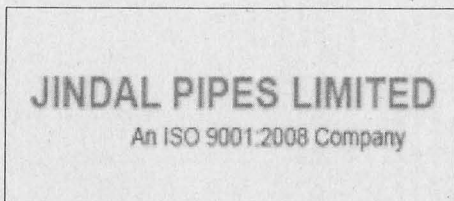
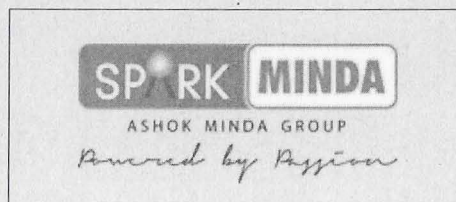
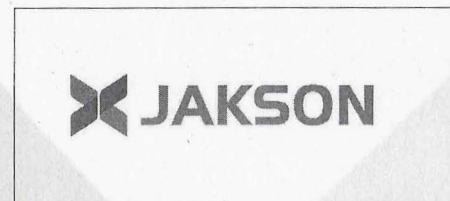


STOCK AUDIT ON BEHALF OF BANKS



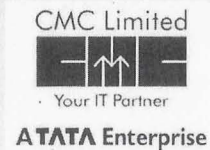
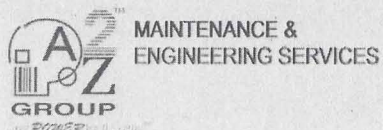
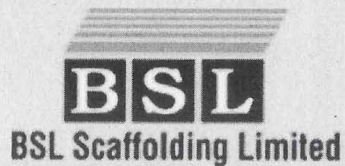


CONSTITUENTS OF BANKS





CONSTITUENTS OF BANKS





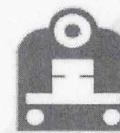
OUR CLIENTS > CERTIFICATION, STATUTORY & TAX AUDIT CLIENTS



PUBLIC SECTOR UNDERTAKINGS



CANARA ROBECO
Mutual Fund



INDIAN
RAILWAY
FINANCE
CORPORATION
(A Government of India Enterprise)



Other Clients

- Himachal Pradesh Agro Industries Limited;
- H. P. Civil Supplies Corporation Limited;
- The H. P. State Industrial Development Corporation Limited;
- Himachal Pradesh Horticulture Produce Marketing & Processing Corporation Limited (HPMC);
- Himachal Pradesh Financial Corporation Limited;
- Himachal Pradesh Tourism Development Corporation Limited;
- H.P. Forest Packaging Corporation Limited;
- H.P. Handicraft & Handloom Corporation Limited;
- H.P. Schedule Caste & Schedule Tribe Corporation Limited



OUR CLIENTS > INTERNAL AUDIT AND MANAGEMENT AUDIT CLIENTS



PUBLIC SECTOR UNDERTAKINGS AND COOPERATIVES



Other Clients

- Himachal Pradesh Agro Industries Limited;
- H. P. Civil Supplies Corporation Limited;
- The H. P. State Industrial Development Corporation Limited;
- Himachal Pradesh Horticulture Produce Marketing & Processing Corporation Limited (HPMC);
- Himachal Pradesh Forest Corporation Limited;
- Bharat Sanchar Nigam Limited;
- Himachal Consultancy Organisation.



PRIVATE AND COOPERATIVE SECTOR CLIENTS FOR VARIOUS ASSIGNMENTS

KRIBHCO

MODtech
An ISO 9001:2015 Company

INAPEX

ITOCHU

SCOPE
PROMOTING EXCELLENCE

IFFCO KISAN SEZ

HFM Solar

O'PURE ORIGINS

Marubeni

HF
HYPER
FILTRATION

WARM FORGINGS PVT. LTD.
An ISO 9001 Certified Company

HEMA ENGINEERING

JTI
JAPAN TOBACCO
INTERNATIONAL

ROLLATAINERS
EMERGING EVERYDAY



Amzen



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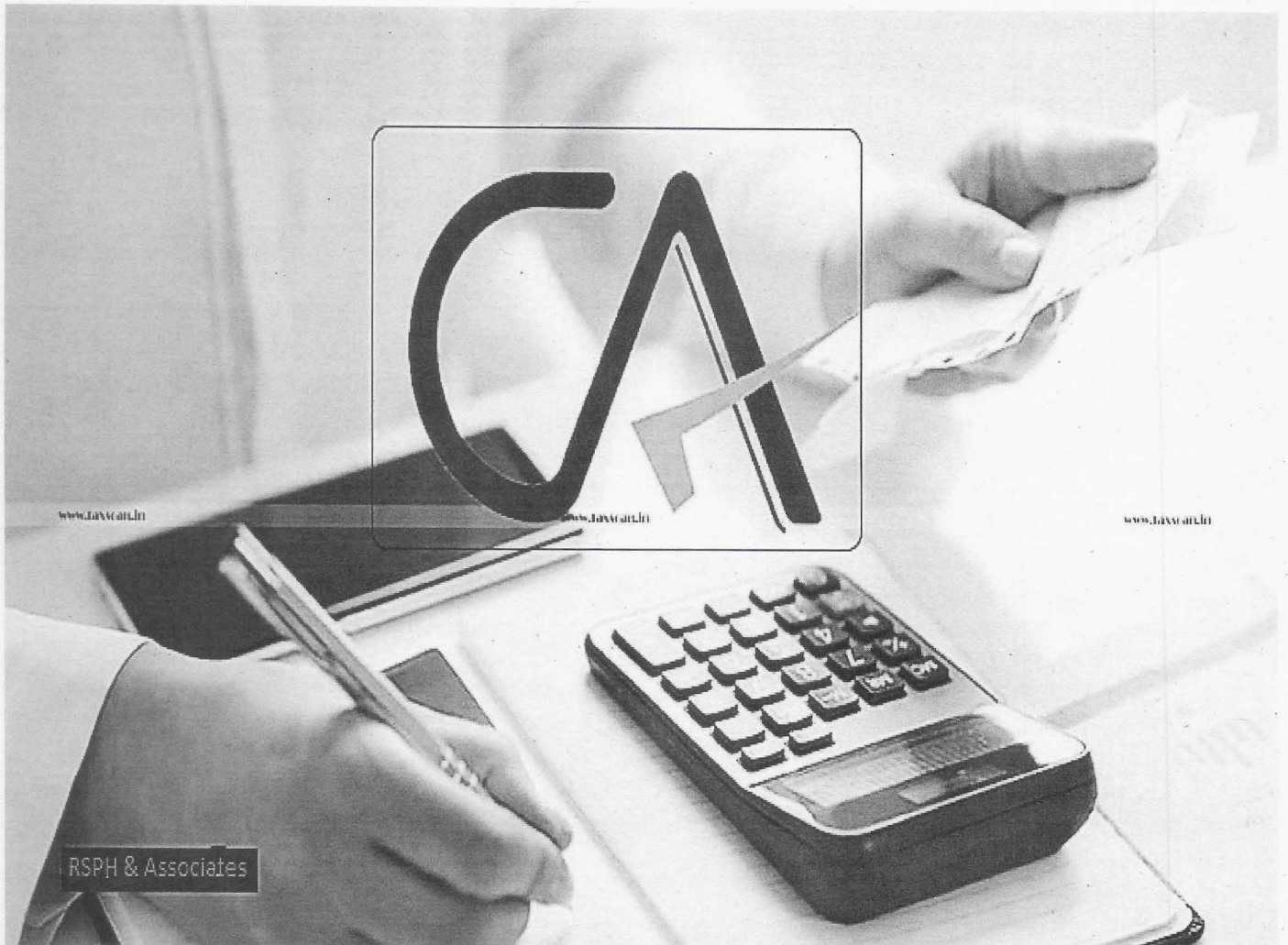
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PROFILE

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About Us

Established in **1981**, RSPH& Associates is a professionally managed Chartered Accountants firm providing a wide array of professional services to its clients. It is a combined Synergy of specialized competence and experience of its Partners. With its head office at **New Delhi**, the firm has its geographical presence in all the major cities of **Gujarat, Maharashtra, Punjab & Madhya Pradesh**. The firm's Offices are fully equipped with the latest and hi-tech office equipment and are backed by a team of highly qualified, competent and experienced personnel.

Firm Name	R S P H & Associates
Firm Registration Number	003013N
Constitution	Partnership
Number of Partners	12
Number of FCA Partners / ACA Partners	FCA 09, ACA 03
Number of Partners qualified DISA	03
Number of Partners qualified CISA	01
Number of Partners qualified Forensic Accounting & Fraud Detection Course by ICAI	01
Number of Partners qualified as Certification Course of Concurrent Audit by ICAI	01
Number of Partners qualified as Certification Course of GST by ICAI	02
Date of Formation	01-07-1981
Date of Registration with ICAI	01-07-1981
PAN	AAMFR4760N
GST Registration Number	07AAMFR4760N1ZJ
C&AG Empanelment Number	DE0581
Firm Registration With RBI (Unique Code)	101512
Category of Firm	Category - I

With years of **rich experience and credibility** to back up, RSPH& Associates has always been able to meet the client's specific requirement. We pride ourselves on our ability to deal not only in a professional manner but also on a **qualitative and timely basis** with any assignments we undertake. R S P H & Associates professional approach blended with personal touch has earned the enormous confidence of all its clients. We build long term trusting relationships with our clients. Ultimately, our goal is to succeed by helping our clients to succeed in their businesses.

Vision

Our purpose is to turn **knowledge into value** for the benefit of our clients and our people. We aim to provide clients with a globally consistent set of multidisciplinary tax and accounting services, based on industry specific knowledge. Rendering services under one roof. We follow the fine tradition of business ethics and ethos of showing warmth.

Mission

Continuously honing our skills to serve our clients even better. The constant endeavor is to craft a premier focused professional practice providing high quality services and integrating value added knowledge, for its people, clients and society as a whole.

Our Services

Auditing Functions

- ◆ Managing the complete planning and management activities for ensuring completion of internal and statutory audits within time.
- ◆ Conducting audits for evaluating internal control systems / procedures with a view to highlight the shortcomings and implementing necessary recommendations.
- ◆ Conducting Audit for Banks and Other financial Institutions as concurrent auditor as well as statutory auditor.
- ◆ Conducting Forensic Audit allotted by Financial Institutions.
- ◆ Conducting Internal Audit of Companies and PSU's.
- ◆ Conducting Tax Audits as per Income Tax Act for our various clients.
- ◆ Management Audit and Special Purpose Audits.
- ◆ Compliance Audit and other Corporate Law Compliance Audit.

Statutory Compliance/ Taxation

- ◆ Preparing tax plans and ensuring timely assessment and filing of direct & indirect tax returns like Income Tax, TDS, Service tax, FBT in compliance with Statute.
- ◆ Managing Statutory Compliances such as Income Tax return, Managing Tax Assessments. Service Tax Compliance of clients,
- ◆ Assistance in availing benefits, exemptions, relief's, rebates and deductions to minimize the incidence of tax.
- ◆ Preparing cases for assessment proceedings, search proceedings, TDS proceedings, rectification proceedings, penalty proceedings etc., including representation there of before assessing authorities.

Company Secretarial

- ◆ Give you complete peace of mind by carrying out your company secretarial duties for you.
- ◆ Company formations.
- ◆ Preparation and filing of statutory returns.
- ◆ Preparation of all documentation related to minutes and resolutions.
- ◆ Maintenance of statutory books.
- ◆ General advice on company law issues.

Finance Consultancy

- ◆ Preparing project report for SME and Individuals.
- ◆ Provide Consultancy for Finance Management.

IT Enabled Services

- ◆ Implementing ERP System
- ◆ Assisting in designing of customized software
- ◆ Processing of client transactions e.g. payroll & fixed assets, accounting etc.
- ◆ ERP Implementation (Oracle, SAP and other ERP System).

Statutory Audit / Internal Audit / GST Audit

- ◆ We provide Quality services in Statutory Audit, Internal Audit and Management Audit Services for which we have a dedicated and hard working team of professionals
- ◆ GST Implementation, Compliances, Consultancy and Audit Services with a team who is specially trained for the said purposes.
- ◆ Our Firm has been empanelled with Delhi GST Department of Trade & Taxes for conducting special Audit under Section 66 of DGST Act 2017 of GST Registered Person.

Our Team

We pride ourselves on our wealth of intellectual resources. The intellectual depth, extensive experience and incisive knowledge of business environment brought by our partners who are highly acknowledged individuals within the tax and regulatory realm in India, have uniquely positioned us in our fraternity.