



gokhale & sathe

(regd.)

chartered accountants

304/308/309, udyog mandir no 1,
7-c, bhagoji keer marg,
mahim, mumbai 400 016.

Date: 15th October, 2020

To,
Company Secretary,
Rashtriya Chemicals and Fertilizers Limited,
Priyadarshini, 9th Floor,
Eastern Express Highway, Sion, Mumbai – 400 022.

Dear Sir,

Sub: Submission of Firm Brief Profile – Reg

We M/s Gokhale & Sathe, Chartered Accountants firm practicing under the Chartered Accountant regulations with offices at Mumbai, Pune & Jaipur with 10 partners. 2 of our partners are Qualified CISA. We hereby submit our firm's Brief profile for your kind perusal.

Thanking You,

For Gokhale & Sathe
Chartered Accountants
Firm Reg. No.: 103264W

Atul A Kale
Partner





WHO WE ARE

We, Gokhale & Sathe is an established firm of chartered Accountants with headquarter in Mumbai with its branches at Pune and Jaipur.

The firm comprises of ten partners with rich and varied experience and brilliant track records in the field of Auditing (Statutory & Internal), Taxation (Direct & GST), Forensic Audit and consultancy.

Currently and in the past, the firm has carried out Statutory Audits of various Limited Companies, Banks, PSUs, Statutory bodies and other State and Central Government Departments.

Our Details in Brief

Sr no	Particulars	Details
1	Name of the Audit Firm	Gokhale & Sathe Chartered Accountants
2	Date of Establishment	01-01-1983
3	Partner Details	10 Partners which includes 2 qualified CISA Partners
4	Registration with ICAI	ICAI Registration number: 103264W
5	Registered office/ Branch office	Registered Office:- 308/309, Udyog Mandir 1, 7 – C, 3 RD Floor, Bhagoji Keer Marg, Mahim, Mumbai 400 016 Jaipur Branch:- 143, Awadhपुरी II, Mahesh Nagar, Near Mahesh Nagar Phatak, Jaipur. Pune Branch :- 13, Second Floor, Yugay Mangal Complex, Opp. Gandhi Lawns, Gulwani Maharaj Road, Ganesh Nagar, Pune-411038
6	Fax No. & Email of the Firm	Fax No: 43484241 Email: office@gokhalesathe.in
7	Staff Strength	Qualified CA - 24 Articles Staff - 85 Semi-qualified & Other Staff - 25
8	Various Empanelments	1.Comptroller And Auditor General Of India - BO0619 – Grade I firm 2.Institute of Chartered Accountants of India – MEF 05208 / Code 60352 / Category I firm 3.Indian Banks Association - Forensic audit of frauds upto an exposure below Rs.50 crores. – Sr.No.27 4. National Highway Authority of India 5. Registrar of Co-Op Societies of Maharashtra
9	Experience in Audit of Entities appointed by C&AG	1.Indian Rare Earths Ltd. 2.Maharashtra State Road Development Corporation 3.BOB Cards Limited 4.Bharat Sanchar Nigam Ltd. (Telecom Factory)
	Listed Companies	1.LIC Housing Finance Ltd. 2.IRB Infrastructure Developers Ltd. 3.Indoco Remedies Ltd. 4.Aarti Industries Ltd. 5.Aarti Drugs Ltd.





PROFILE

M. M. NISSIM & CO.

CHARTERED ACCOUNTANTS

ADDRESS:

Head Office

BARODAWALA MANSION, B-WING, 3RD FLOOR
81 DR. ANNIE BESANT ROAD, WORLI
MUMBAI - 400 018, INDIA
www.mmnessim.com

Branch Offices

A 5 LOWER GROUND FLOOR,
DAYANAND COLONY, LAJPAT NAGAR IV,
NEW DELHI - 110024 INDIA.

OFFICE NO. 15, 3RD FLOOR,
63, RADHA BAZAR STREET,
KOLKATA - 700001 INDIA.

NO. 1, STATE BANK COLONY,
ELLAIAMAN KOIL STREET, SHASTRI NAGAR,
CHENNAI - 600020 INDIA.

HISTORY OF THE FIRM

- 1.1 **Status** Registered Partnership Firm
- 1.2 **Name of the Firm** M. M. Nissim & Co.
- 1.3 **Address**
- Head Office**
Barodawala Mansion, B-Wing, 3rd Floor,
81, Dr. Annie Besant Road, Worli,
Mumbai - 400 018, India
Tel.: +91-22-2496 9900 Fax: +91-22-2496 9995
E-mail: mail@mmnissim.com
- Branch Offices**
- A 5, Lower Ground Floor,
Dayanand Colony, Lajpat Nagar IV
New Delhi - 110024, India
Tel.: +91-11-26293244, 26428384
Fax: +91-11-39991009
E-mail: capital@mmnissim.com
- Office No. 15, 3rd Floor,
63, Radha Bazar Street,
Kolkata 700001, India
Tel: +91 33 30230409
E-mail: kolkata@mmnissim.com
- No. 1, State Bank Colony,
Ellaianan Koil Street, Shastri Nagar,
Chennai - 600020 India.
Mobile: 9867713264
E-mail: chennai@mmnissim.com
- 1.4 **Year of Formation of the Firm** 1927
- 1.5 **Institute of Chartered Accountants of India**
- Registration No.** 107122 W

1.6 **Empanelments with**

- a. Comptroller and Auditor General of India (CAG)
(Supreme Audit Institution of Government of India)
- b. Reserve Bank of India (RBI)
(Banking Regulator of India)
- c. Securities & Exchange Board of India (SEBI)
(Regulator of Securities Markets in India)
- d. Telecom Regulatory Authority of India (TRAI)**
- e. Insurance Regulatory & Development Authority (IRDA)
- f. Forward Markets Commission (FMC)
(Regulator of Forward Markets in India)
- g. De Beers Group of Companies (De Beers)

1.7 **Present Partners of the Firm**

Name	Membership No.	Qualifications	Experience Years
Mr. P. P. Bhandari	32218	B. Sc., Rajasthan University Fellow of ICAI	39
Mr. N. Kashinath	36490	B. Com. (Hons.), University of Mumbai Fellow of ICAI	35
Mr. Samir Mehta	43086	B. Com., University of Mumbai Fellow of ICAI	30
Mr. Sanjay Khemani	44577	B. Com., University of Rajasthan Fellow of ICAI Associate of ICSI Diploma in Information System Audit Certificate Course on Valuation Certificate Course on Portfolio Management	29
Mr. Navin K. Jain	90847	B. Com., University of Delhi Fellow of ICAI Associate of ICWAI	27
Mr. Vipul Mody	46280	B. Com. University of Mumbai Fellow of ICAI	27
Mr. Varun Kothari	115089	B. Com., University of Mumbai Fellow of ICAI Certified Information System Auditor (CISA)	16
Mr. Samir Gaglani	117496	B. Com., University of Mumbai Fellow of ICAI	15
Mr. Nitesh K. Jain	511045	M. Com., University of Meerut Associate of ICAI	11
Mr. Hiren P. Muni	142067	B.Com, University of Mumbai Fellow of ICAI Diploma in Information System Audit Certified Forensic Examiner (ACFE,USA)	8
Gayatri S. Sonavane	114049	M.Com, University of Mumbai, Fellow of ICAI	17

1.8 Areas of Specialisation

- Corporate and Management Audits
- Internal Audits
- Corporate Taxation
- Personal Taxation
- Service Tax / Value Added Tax (VAT)
- Merger, Amalgamation and Valuation
- Corporate Financial Structuring
- Project and Management Consultancy
- Compliance Audits / Stock Brokers / Commodity Exchange Brokers

1.9 Experience in Corporate Audits

M. M. Nissim & Co. has handled various audit assignments both in the public and private sectors. The Firm has rich experience in auditing of companies engaged in oil and gas exploration, steel, chemicals and pharmaceuticals, Gem and Jewellery, automobile, infrastructure, Insurance, tourism, telecommunications, mining, financial services like banking, mutual fund, depositories, broking outfits, organised retail chains, hospitality, engineering, transportation, information technology, real estate, hospitals, large scale manufacturing units and consultancy units.

1.10 Experience in Direct and Indirect Taxation

M. M. Nissim & Co. is handling various assignments in the field of direct and indirect taxes (Income tax, wealth tax, Goods & Service Tax, Excise, Service Tax, Value Added Tax). The firm has specialised in Corporate Taxation, search and seizure matters, attending before appellate authorities, taxation of units located in Special Economic Zones etc. The firm has also attended to international tax matters of its clients in Gem and Jewellery, pharmaceuticals, banking and engineering industries. The firm is advising various foreign companies concerning International tax matters. The firm is associated with the eminent counsels practising in the field of direct taxes.

The firm has full-fledged functional and up to date library with trained executives to support various functions. The nature of tax assignment handled by the firm comprises as under:

1. Rendering advice on issues of Transfer pricing, benefits under the double Taxation Treaty and other international taxation issues.
2. Advising expatriates on tax matters.
3. Appearing before the Tax Authorities, including Appellate Tribunals
4. Briefing and assisting senior counsels for appeals before Tax Tribunals and High courts.
5. Advising clients on Investments Patterns and Tax Matters.
6. Advising on taxation aspects of Portfolio Investment Scheme.
7. Certification under the Income-tax Act, 1961 for payments to Non-residents.
8. Advising banks on taxation for Non-Residents in India and Investment including immovable properties.
9. Advising on various matters relating to Fringe Benefit tax, service tax matters, VAT and Withholding Tax Matters
10. Compliance support to clients for Transfer pricing
11. Compliance support to clients under various tax laws
12. Compilation, preparation and filing of various returns for (i) Public and Private Companies (ii) Non-residents (iii) Liaison Offices/Permanent Establishments of foreign enterprises (iv) Firms (v) NGO's and (vi) Individuals and attending to assessment proceedings including search and seizure matters
13. Audits and Certification under tax laws (Income Tax / VAT / Excise / Service Tax/Goods & Service Tax).
14. Matters relating to specific exemptions under tax laws including obtaining lower/Nil tax at source certificates and permission under the Income-tax Act, 1961 for payments to Non-residents
15. Conducting special audits under tax provisions under the Income-tax Act, 1961.
16. Inspection Audits.

Compilation / Adoption / Convergence of IAS / IFRS and IFRS Affiliations.

The firm has competence in handling accounts in compliance with International Accounting Standards and IFRS. The firm has also executed various consolidation assignments for DTC since 2001 for Rosy Blue, Jewelex and Hari Krishna Group.

The Firm has handled IFRS Diagnostic Review for IFRS Implementation for MRF Ltd. (Largest Tyre Company in India), Rosy Blue Comtrade Pvt. Ltd., Rosy Blue (India) Pvt. Ltd., Hari Krishna Exports Pvt. Ltd., Jewelex India Pvt. Ltd., Rodium Realty Ltd.

1.11 Experience in Telecom Sector

The firm has a rich experience of more than 20 years in telecomm industry. It has conducted audits of private/public service providers as under:

<u>Service Provider</u>	<u>Nature of Assignment</u>	<u>Year</u>
Vodafone India Limited	Audit as per Quality of Service (Code Of Practice For Metering And Billing Accuracy) Regulation 2006 (CPMBA) issued By TRAI	2008-09 to 2009-10 2012-13 to 2013-14 2016-17 to 2017-18
Idea Cellular Limited	Special Audit to verify Spectrum Fee and License fee payments to DoT	2008-09 2009-10 2010-11
Bharat Sanchar Nigam Limited	Lead Internal Auditors for Maharashtra Circle	2000-01 2001-02 2009-10
	Universal Service Obligation Audit For Maharashtra Circle	2002-03
	Internal Auditor for Western Telecom Projects for Mumbai/Jabalpur	2002-03
	Statutory Auditor for Telecom Factory	2011-12 2012-13
Mahanagar Telephone Nigam Limited	Statutory Auditors	1997-98 to 2001-02

List of other major Clientele

A. Government of India (Appointments from CAG):

Oil, Coal, Gas & Power Sector

- Oil and Natural Gas Corporation Limited
- Indian Oil Corporation Ltd.
- Western Coalfields Ltd.
- Pragati Power Corporation Ltd.
- Indraprastha Power Generation Company Ltd
- Nuclear Power Corporation of India Ltd.

Ship Building & Ports

- Mazagon Dock Ltd.
- Jawaharlal Nehru Port Trust

Insurance Sector

- SBI General Insurance Co. Ltd.
- The New India Assurance Co. Ltd.: Branch/Division Office
- The Oriental Insurance Co. Ltd.: Branch/Division Office

Fertilizer Sector

- Rashtriya Chemicals and Fertilisers Ltd.

Others

- Balmer Lawrie Co. Ltd.
- Indian Rare Earth Ltd.
- Maharashtra State Police Housing & Welfare

B. Banking and Financial Services Sector:

Banking Industry – Appointments of Reserve Bank of India)

- State Bank of India – (Largest Bank in India)
- Bank of India
- Indian Bank
- Dena Bank
- Central Bank of India
- Oriental Bank of Commerce
- Punjab National Bank
- Union Bank of India
- Canara Bank
- Bank of Baroda

Other Private Banks

- Antwerp Diamond Bank N.V
- Banca Di Roma, Mumbai

- Banca Monte dei Paschi di Seina, Mumbai
- Hindustan Co-operative Bank
- Yes Bank
- IDBI Bank
- Standard Chartered Bank
- ICICI Bank
- Axis Bank
- IndusInd Bank Limited
- Mashreqbank PSC
- Federal Bank Ltd

Financial Institution

- Housing & Urban Development Corporation
- National Bank for Agriculture and Rural Development

Investment Banking, Broking ,etc

- Axis Capital Ltd.
- RBC Corporate Finance India Pvt. Ltd.
- CLSA India Ltd.
- RBC Equities India Ltd.
- Mahindra & Mahindra Financial Services Ltd.
- SBI Cap Securities Ltd

Trusteeship Services Sector

- Axis Trustee Co. Ltd.
- SBICAP Trustee Company Ltd.

C. Audit of Regulators

- Securities and Exchange Board of India

D. Insurance Sector

- Future Generali India Life Insurance Co. Ltd.
- Future Generali India Insurance Co. Ltd.
(Joint venture between the India-based Future Group and the Italy-based Generali Group.)
- Bharti AXA Life Insurance Co. Ltd
- India First Life Insurance Co. Ltd.

E. Other Private Sector Assignment

Diamonds and Jewellery Sector

- Hindustan Diamond Company Private Ltd. (A Government of India Joint Venture with DTC)
- Rosy Blue (India) Pvt. Ltd.
- Hari Krishna Exports Pvt. Ltd.
- Jewelex India Pvt. Ltd.
- Jewelex International Pvt Ltd
- Intergold (India) Pvt. Ltd.
- Sitara Diamonds Pvt. Ltd.
- H. K. Jewels Private Limited
- H. K. Designs (India)

- Inter Gold Gems Private Limited
- Inter Carat Jewelry Manufacturer Private Limited
- Samuel Aaron Trading India Pvt. Ltd.
- Hammer Plus Jewellery Manufacturer Private Limited
- Vee Line Jewels and Watches Pvt Ltd
- Zenstar Jewellery LLP
- Veer Gems Pvt. Ltd.
- A Himanshu & Co
- Seven Jewels

Textile

- Birla VXL Limited
- Dilli Karigiri Limited

Tyre Industry

- MRF Ltd.

Ports

- Gujarat Pipavav Port Ltd

Pharmaceuticals and Healthcare Sector

- Cadila Healthcare Ltd. (5th Largest Pharma Co. in India)
- Bharat Serums & Vaccines Ltd.
- Fermenta Biotech Limited.
- Aga Khan Health Services, India.
- Prince Alykhan Hospital
- Parel Hospital Pvt. Ltd.
- Pikale Healthcare Pvt. Ltd.
- Zydus BSV Pharma Pvt. Ltd.
- Zydus Hospira Oncology Pvt. Ltd.
- Zydus Wellness Ltd.
- Advance Enzymes Technologies Ltd.
- Maneesh Pharmaceuticals Ltd
- Vinati Organics Ltd.
- Ideal Cures Pvt.Ltd.
- Research Support International Ltd.
- Siro Clinpharm Pvt. Ltd.
- Dharamshila Hospital and Research Centre

Chemicals, Engineering & Infrastructure Sector

- Grauer & Weil (India) Ltd.
- Bombay Paints Limited
- Neosym Industry Ltd.
- Gala Precision Engineering Private Ltd.
- Mideast Integrated Steels Ltd.
- HLE Engineers Pvt. Ltd.
- H.L. Equipments
- Yashashvi Agrochemical Pvt. Ltd.
- Yashashvi Rasayan Pvt. Ltd.
- Newpar Aromatics Private Limited

Logistics

- Future Supply Chain Solutions Ltd.
- Savani Transport Limited
- Berggruen Car Rentals Pvt. Ltd.
- Select Cabs People Logistics Pvt. Ltd.

Construction, Real Estate & Infrastructure

- Rodium Realty Limited
- Centrodstroy India Private Limited
- Mukund Engineers Ltd.
- Vidyavihar Containers Ltd.

Information Technology Sector

- Valuesource Technologies Ltd. (BPO of KBC Bank, Belgium)
- RB Onesource Private Ltd.
- World IT Consulting Private Ltd.

Hospitality Sector

- **McDonalds** (North and East India)
- Shell Inn International Ltd. (**Holiday Inn**)
- Savannah Hotels (**Sarovar Group**)
- Hotel Mayfair Pvt. Ltd. (**Comfort Inn Group**)
- Fariyas Hotel and Resorts Pvt. Ltd.
- Hotel Marine Plaza
- Hotel Sahil International Pvt. Ltd.
- Royal Marwar Club

NPO's

- Securities and Exchange Board of India (**SEBI**)
- National Institute of Securities Market (**NISM**)
- Gem and Jewellery Export Promotion Council (**GJEPC**)
- Young Women Christian Association of Bombay
- SRM Institute of Science and Technology

Others

- Radico Khaitan Limited
- Fab India Overseas Private Limited
- National Research Development Corporation
- DIL Limited
- National Institute of Securities Management
- H.N. Indigos Pvt. Ltd.
- Maroli Udyognagar Land Development & Management Co. Pvt. Ltd.
- Quantiphi Analytics Solutions Pvt. Ltd.
- A.S. Moloobhuoy Pvt. Ltd.
- Indian Banks' Association
- J.P. Morgan Chase Bank N.A

1.12	Total Staff Strength	~ 161
	• Chartered Accountants	37
	• Article Clerks	67
	• Other Audit Staff	57

2. Experience and bio-data of Partners

2.1 Experience of the Partners in the field

The partners of the Firm have been in the profession for more than three decades and have varied experience in the fields of project and management consultancy, rehabilitation of sick and potentially sick industries, corporate and management audits, internal and concurrent audits, taxation, systems development and procedures. Some of the partners have also worked in industrial and banking sectors and have gained the requisite industrial experience to deal with the various problems faced by the corporate sector. The firm has also undertaken various assignments of setting up projects for its clients and raising the necessary financial resources for its successful implementation. The Firm has also advised its clients on all aspects of their issues of capital, whether equity or debt, to the public as well as on private placement basis.

2.2 Bio-data of the Partners

Bio-data of the Partners giving their professional & Other achievements is enclosed.

MR. P. P. BHANDARI

BIO-DATA

1. Name Prem Prakash Bhandari
2. Brief Write-up about Professional and Other Achievements

M. M. Nissim & Co., where he is a Partner, was established in 1927. The firm is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India and the Reserve Bank of India.

He joined M/s M C Mehta and Company, Chartered Accountants, Madras for Articleship. The training was for a period of three years and was obtained in different disciplines such as:

 - ▲ Audits of large industrial corporations in the private sector.
 - ▲ Company Law matters.
 - ▲ Handling direct taxation of limited companies/ partnership firms.

After the successful completion of the course in 1980, he commenced professional practice in the name and style of M/s P P Bhandari And Co. The work undertaken included the audits of limited companies, project consultancy, Company Law matters, representation before the Financial Institutions and Banks and taxation of individuals, limited companies and partnership firms.

Was also employed in M/s M M Nissim & Co., during the period from 1982 to 1985.

MR. N. KASHINATH

BIO-DATA

1. Name N. Kashinath
2. Brief Write-up about Professional and Other Achievements

M. M. Nissim & Co., where he is a Partner, was established in 1927. The firm is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India and the Reserve Bank of India.

He joined M/s M M Nissim & Co., Chartered Accountants, Mumbai for Articleship. The training was for a period of three years and was obtained in different disciplines such as :

 - ▲ Audits of large industrial corporations in the private sector.
 - ▲ Internal procedures, checks and controls.
 - ▲ Handling direct / indirect taxation of limited companies/ partnership firms.
 - ▲ Company Law matters.

After the successful completion of the course, he commenced professional practice in the name and style of M/s N Kashinath and Associates. The work undertaken included the audits of limited companies, Company Law matters and taxation of individuals, limited companies and partnership firms.

Was also employed in M/s M M Nissim & Co. He has undertaken the audits of various companies, large medium and small.

MR. SAMIR R MEHTA

BIO-DATA

- | | |
|---|--|
| 1. Name | Samir R. Mehta |
| 2. Brief Write-up about Professional and Other Achievements | M. M. Nissim & Co., where he is a Partner, was established in 1927. The firm is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India and the Reserve Bank of India. |

He joined M/s G N Joshi and Company, Chartered Accountants, Mumbai for articleship. The training was for a period of three years and was obtained in different disciplines such as:

- ▲ Audits in large industrial corporations in the private and public sector, including Large diamond and jewellery companies, banks and financial institutions.
- ▲ Study and design of various accounting systems, including computerised and mechanised accounting.
- ▲ Internal procedures, checks and controls.

After completion of articleship, he joined M/s Rashmi Zaveri & Co., Chartered Accountants for exposure in direct taxes, search & seizure cases and Income Tax department representation.

He commenced professional practice in the name and style of M/s Samir R Mehta, Chartered Accountants. The work undertaken included the financial management of corporates, advisory services, project finance, loan / lease syndications, etc.

In 1990, joined as partner in M/s. P. P. Bhandari And Co., Chartered Accountants. The work undertaken by the firm included audits of limited companies, project consultancy, financial advisory services to the corporates, company law matters, audits of banks, insurance company, etc.

MR. SANJAY KHEMANI

BIO-DATA

1. Name Sanjay Kumar Khemani
2. Brief Write-up about Professional and Other Achievements M. M. Nissim & Co., where he is a Partner, was established in 1927. The firm is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India and the Reserve Bank of India.

He joined M/s M M Nissim & Co., Chartered Accountants, Mumbai for Articleship. The training was for a period of three years and was obtained in different disciplines such as:

- ▲ Audits in large industrial co. in the private sector.
- ▲ Internal procedures, checks and controls.
- ▲ Handling direct taxation of limited companies / partnership firms/ Individuals.

After completion of articleship, he joined Indust Development Bank of India, for exposure in pro finance.

He commenced professional practice in the name and style of M/s Khemani and Associates, Chartered Accountants. The work undertaken included the advisory services, loan/lease syndications etc.

In 1994, joined as partner in M/s. P. P. Bhandari And Co., Chartered Accountants. The work undertaken by the firm included audits of limited companies, project consultancy, financial advisory services to the corporates, company law matters, audits of banks, insurance company, etc.

4. Other Professional Achievements Has addressed various seminars on Project Finance.

Has acted as evaluator for evaluating annual reports of companies for ICAI award for best presented accounts.

Has been part of the group entrusted with the responsibility of Guidance Note on Bank Audit 2009.

MR. NAVIN KUMAR JAIN

BIO-DATA

1. Name Navin Kumar Jain
2. Brief Write-up about Professional and Other Achievements M. M. Nissim & Co., where he is a Partner, was established in 1927. The firm is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India and the Reserve Bank of India.

He joined M/s M M Nissim & Co by virtue of Merger of M/s RJ & VKG Associates with M. M. Nissim & Co. He was partner with M/s RJ & VKG Associates since 1997. He is in practice since 1993 after working for one year in M/s S. Prasad & Co where he completed his articleship.

The work undertaken by the firm included audits of limited companies, project consultancy, financial advisory services to the corporates, company law matters, income tax matters, TDS matters , service tax matters audits of banks, public sector undertakings, etc.

MR. VIPUL K MODY

BIO-DATA

1. Name Vipul K Mody
2. Brief write-up about Professional and other Achievements

Joined M/s C S Mehta and Co., Chartered Accountants, for a period of 3 years and training was obtained in the different disciplines such as :

- ▲ Corporate and Individual Taxation.
- ▲ Company Law matters
- ▲ Service Tax matters.

After completion of articles, joined C S Mehta and Co. as paid assistant where he worked for 14 years and was in-charge of direct and indirect tax and assurance practice of the said firm. During the said period, he was also practicing through his own proprietorship concern M/s V K Mody and Co.

Joined M/s P P Bhandari and Co., Chartered Accountants, as partner in 2006 and was in-charge of direct and indirect tax and assurance practice of the said firm.

He joined M/s M M Nissim & Co by virtue of Merger of M/s V K Mody and Co. with M. M. Nissim & Co.

MR. VARUN P. KOTHARI

BIO-DATA

1. Name Varun P. Kothari
2. Brief write-up about Professional and other Achievements

Joined M/s A. V. Arolkar and Co., Chartered Accountants, for a period of 3 years and training was obtained in the different disciplines such as :

 - ▲ Corporate and Individual Taxation.
 - ▲ Company Law matters
 - ▲ Service Tax matters.

Joined M/s M. M. Nissim & Co., Chartered Accountants, which is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India (SEBI) and the Reserve Bank of India as an audit executive. The work handled in the different disciplines such as :

 - ▲ Statutory Audit of large corporation in the Private Sector and Public sector operating in the financial services such as banks, mutual funds, depository, brokers, NBFC, etc.

MR. SAMIR D. GAGLANI

BIO-DATA

1. Name Samir Dinesh Gaglani
2. Brief write-up about Professional and other Achievements

He completed his articleship with Pravinchandra & Co., Chartered Accountants. The training was obtained in different disciplines such as Audit, Taxation and Company Law matters.

Post completion of articleship he joined G. K. Choksi & Co. and gained further experience in tax representations and then was employed with M. M. Nissim & Co for a period of five years.

Post qualification he joined M/s SCA and Associates, Chartered Accountants, as a Partner in 2005 for a period of 13 years and was in-charge of direct tax, indirect tax and assurance practice.

MR. NITESH KUMAR JAIN

BIO-DATA

1. Name Nitesh Kumar Jain
2. Brief write-up about Professional and other Achievements M. M. Nissim & Co., where he is a Partner, was established in 1927. The firm is empanelled with the Office of the Comptroller and Auditor General, Securities and Exchange Board of India and the Reserve Bank of India.

He joined M/s M M Nissim & Co by virtue of Merger of M/s RJ & VKG Associates with M. M. Nissim & Co. He was partner with M/s RJ & VKG Associates since 2008 He is in practice since 2008 after working with M/s RJ & VKG Associates where he completed his articleship.

The work undertaken by the firm included audits of limited companies, project consultancy, financial advisory services to the corporates, company law matters, income tax matters, TDS matters , service tax matters audits of banks, public sector undertakings, etc.

MR. HIREN P. MUNI

BIO-DATA

1. Name Hiren Prakash Muni
2. Brief write-up about Professional and other Achievements He joined M/s M M Nissim & Co as a Partner in 2018.

He completed his articleship from A.J. Shah & Co., Chartered Accountants, Mumbai. The training was for a period of three years and obtained in different disciplines such as:

- ▲ Assurance and Risk Based Internal Audit of large industrial corporations in private sector including Banking, Health Care etc.
- ▲ Drafting of standard operating procedures/ process maps for one of the the leading shipping company of India.

After successful completion of the course he joined as a Partner in M/s Prakkash Muni & Associates, Chartered Accountant. The work undertaken by him in the firm included Assurance Audit and Risk Based Internal audits of quoted and unquoted companies along with Transfer Pricing Audits, Valuation, Due-Diligence and GST/Service Tax compliance.

His experiences in Assurance Audit & Risk Based Internal audit are spread across various industries such as Steel, Pharmaceutical, Cotton, Stationery, Casting, Telecom, Retail, Hotel, Logistic, Shipping, Engineering Filters and more.

MRS. GAYATRI S. SONAVANE

BIO-DATA

1. Name Gayatri Sachin Sonavane
2. Brief write-up about Professional and other Achievements

She completed articleship with M/s A. M. Solanki and Associates, Chartered Accountants. The training for the period of 3 years was obtained in the different disciplines such as :

 - ▲ Corporate audits
 - ▲ Bank audits
 - ▲ Individual and Corporate Taxation.
 - ▲ Company Law matters

Post qualification, joined M/s M. M. Nissim & Co., Chartered Accountants, as an audit executive in 2003. The work handled in the different disciplines such as audits and taxation of individuals and private limited companies, project consultancy, company law matters, income tax matters, TDS matters, service tax matters, FEMA and RBI compliances etc.

She joined M. M. Nissim & Co. as a Partner in 2018.