



Uppalapati & Associates

Cost & Management Accountants

Firm Profile

[Strictly Confidential and to be furnished on request]

About Us

“ Uppalapati & Associates is a firm of Cost Accountants established in the year of 2002 by Senior Cost Accountant having rich experience in the Industry and Practice.”

Partners

CMA Prakash Uppalapati
CMA Sanyasi Rao Kalavalapalli
CMA Lakshmana Rao U

Qualification

M.Com. BL, FCMA,CMA(USA)
M.Com, FCMA
M.Com, FCMA, CMA (USA)

Associate

CMA E.Vidyasagar

M.Com, FCMA,CIMA

**CMA
Prakash
Uppalapati
Partner**

Partner

Prakash Uppalapati, M.com., B.L, FCMA, CMA(USA)

is a Cost and Management Accountant with more than 30 years experience with various manufacturing industries like

- ❖ Cement
- ❖ Engineering
- ❖ Automobile Components
- ❖ Steel
- ❖ Power Generation
- ❖ Ferro Alloys
- ❖ Ship Yards
- ❖ Chemicals

in the areas of

- Cost Audit
- Costing & Budgeting
- Finance & Accounting
- Taxation
- Project Management
- Management Information System (MIS) Reports
- System Development

CMA
Sanyasi Rao
Kalavalapalli
Partner

Partner

Sanyasi Rao Kalavalapalli, M.Com., FCMA

is a Cost and Management Accountant with more than 30 years of post qualification experience with various manufacturing industries like

- ❖ Steel
- ❖ Power

in the areas of

- Costing & Budgeting
- Finance & Accounting
- Taxation
- Inventory Management
- Project Management
- Management Information System (MIS) Reports
- Implementation of various controls in the organization etc.,

**CMA Lakshmana
Rao**
Partner

Partner

Lakshmana Rao, M.Com., FCMA, CMA (USA)

is a Cost and Management Accountant with more than 25 years of post qualification experience with various manufacturing industries like

- ❖ Cement
- ❖ Steel
- ❖ Consulting

- ❖ in the areas of
 - Costing & Budgeting
 - Finance & Accounting
 - Taxation
 - Secretarial Matters
 - Project Management
 - Management Information System (MIS) Reports
 - Implementation of various controls in the organization etc.,

CMA
E.Vidyasagar
Associate

Associate

E.Vidyasagar, M.Com., FCMA,CIMA

is a Cost and Management Accountant and qualified with a Diploma in Management from CIMA, London, with 25 years of post qualification experience in various Industries out of which 17 years experience in Practice. He is the founder partner of Sagar & Associates, Hyderabad which is a leading firm having diversified activities in Cost & Management Accounting areas

- ❖ Pharmaceuticals
- ❖ Cement
- ❖ Steel
- ❖ Power

in the areas of

- Costing & Budgeting
- Finance & Accounting
- Project Management
- Management Information System (MIS) Reports
- Implementation of various controls in the organization etc.,

Client Services

Range of Service

Internal Audit & Cost Audit

Direct & Indirect Taxes Consultancy

Systems Design

Project Reports

Financial Process Outsourcing

SEZ Matters

Corporate Advisory & Secretarial Matters



Internal Audit & Cost Audit



Cost Audit

- **Statutory Cost Audit under Companies Act 2013**

Internal Audit

- **Internal Controls**
- **Verification of statutory Compliance**
- **Cost Effectiveness**
- **Verification of Financial Records**
- **Monthly / Quarterly report to Management**

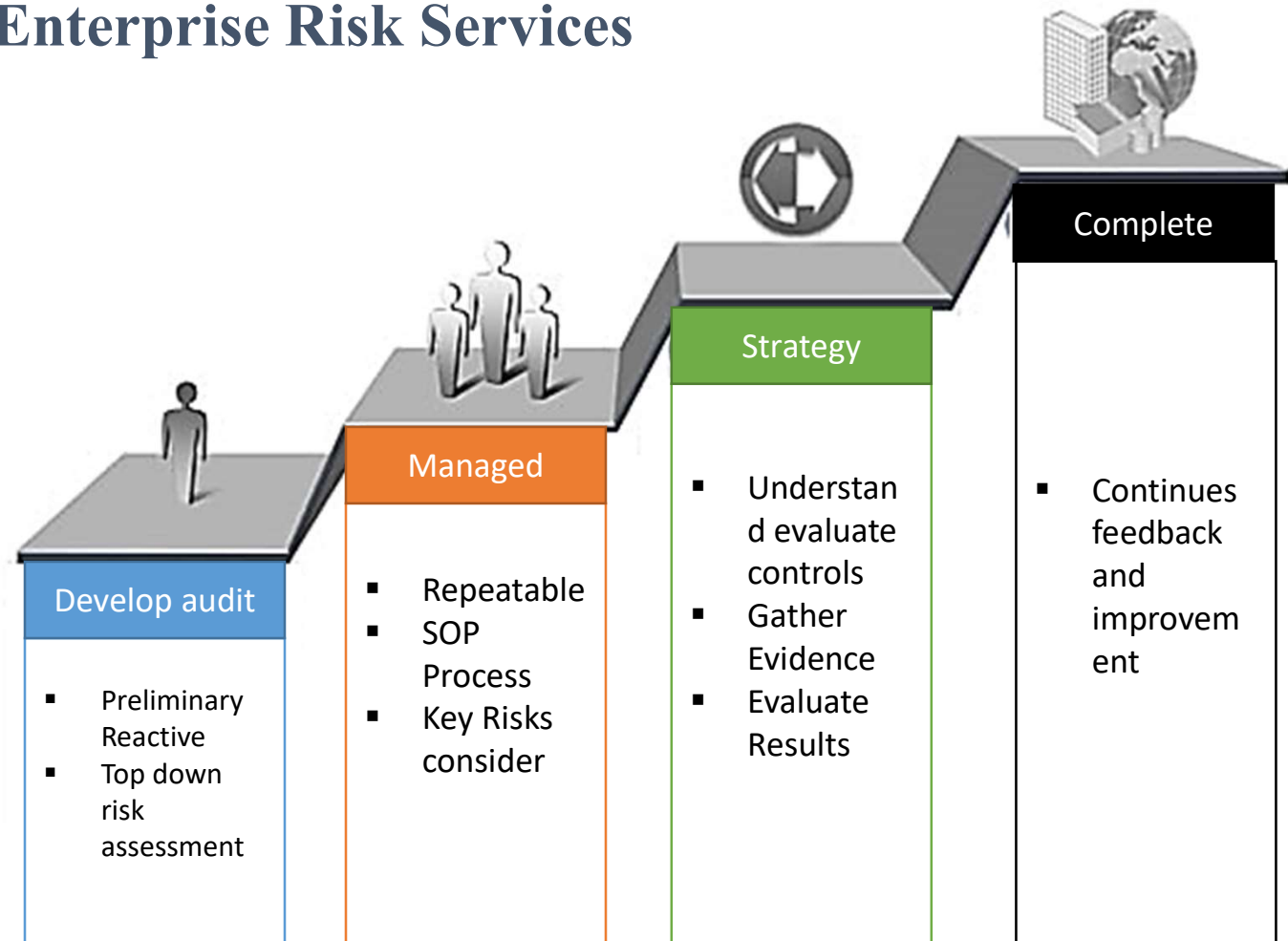
Management Audit

- **Critical evaluation of executives**
- **Management System Analysis and Review**
- **Reporting on effectiveness of current levels**

Scope of Internal Audit



Enterprise Risk Services



Direct Taxes



Tax Advisory Effective and efficient



- Advisory in Income Tax / Wealth Tax Matters
- Computation of incomes
- Compliance of TDS Provisions
- Online payment of taxes
- Filing of TDS/TCS returns and issuance of Forms 16/16A
- Computation of Tax under MAT Provisions U/s.115JB
- Filing of Annual Returns

Indirect Taxes



Indirect Tax Services



- GST Implementations
- GST Monthly Returns
- Advisory Services
- Registrations
- Retainer ship
- Replies to Show Cause Notices
- Filing of Appeals
- Appearance before Adjudicating Authorities
- Appearance before Appellate Authorities
- Certification of Cost of Production

System Design



Profit Efficiency



- Designing of Cost Accounting / Financial Accounting Systems
- Appraisal / Review of existing system and modify / Design , implement and monitoring of the Cost / Financial Accounting System for Management Decision making and Statutory requirements

Project Reports



Project Reports



- Feasibility Study of Existing / Proposed Projects
- Preparation of Detailed Project Report (DPR)
- Syndication of Project Funding
- Arrangement of Term Loans
- Arrangement of Working Capital Loans
- Preparation of Cash Flow / Funds Flow Statements
- Preparation of Critical Monitory Appraisals (CMA)

FPO



Financial Process Outsourcing



Maintenance of Records & Reporting

- Cost Accounts
- Financial Accounts
- MIS Reports
- Financial Analysis



Maintenance of Corporate Statutory Registers

- Shareholders register
- Members Register
- Minutes Books
- Directors Registers
- Fixed Assets Registers
- Register of Charges etc.,

SEZ & Other Exim Matters



Exim Matters, advisory Strategy and Operations



- Certifications under FTP (Foreign Trade Policy)
- Assisting in obtaining Import Export Code
- Assistance in obtaining EPCG, Advance Authorization and other Licenses
- Advising on applicability of Duty Draw Back and Deemed export benefits
- EOU and SEZ related matters namely advising on provisions relating to import and export of goods, computation of NFE, Sale of goods in DTA, entitlements for supplies from the DTA, Inter unit transfers, Sub contracting, and other miscellaneous matters
- Providing opinions with regard to application of various schemes of FTP



Corporate Advisory



Corporate Affairs & Statutory Compliance

- Structuring Inbound and Outbound Investments related issues
- Filing of returns, maintenance of statutory records and rendering opinions
- Assisting in obtaining requisite approvals & its Compliance
- Advising in structuring business operations
- Advising in other Company law and secretarial matters



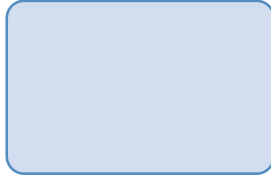
Our Client



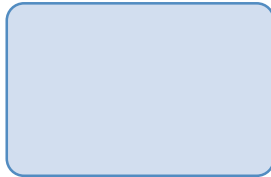
Indicative Client List



Hindustan Shipyard Limited



Visakha Container Terminal Pvt Limited



Vizag General Cargo Berth Pvt Limited

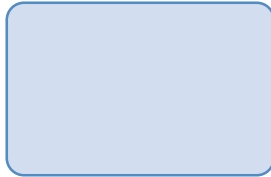


RINL

Our Client



Indicative Client List



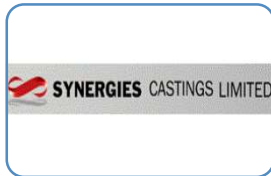
LG Polymers Pvt Limited



South Asia LPG Pvt Limited



FACOR Alloys Limited



Synergies Castings Limited

Our Client



Indicative Client List

Felguera Gruas India Pvt Limited

RKEC Projects Ltd

BHEL Limited

Deccan Ferro Alloys Pvt Ltd

Contact us

VISAKHAPATNAM

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Andhra Pradesh, India

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Mobile: +91 9346780309



Uppalapati & Associates

Cost & Management Accountants



“Ya yeshu supteshu jagarti”

- The one who is awake in those that sleep



Rao & Kumar

Chartered Accountants



Rao & Kumar

Introduction



The Firm RAO & KUMAR was established on 10th October, 1970, at Visakhapatnam, with SRI C. PRASADA RAO and SRI K. PARVATHI KUMAR as its Founder Partners. Later, when Sri Rao left the physical in February, 1972, Sri Kumar carried on the profession admitting other Partners in the course of time.

Sri Parvathi Kumar is the architect behind this Institution. Sri Kumar, has a brilliant Academic career with distinctions and Gold Medals. He is also rated high in Social Circles for his professional accomplishments and ethics.

After 15 years of Intense professional work, he gradually carved out a social service life that assumed a vast dimension in two decades. Recognizing his contribution to the human society, the Andhra University ennobled him with the highest honour by conferring Doctor of Letters in August 1997.

Rao & Kumar

About the Firm



GOAL

Exceed client expectations through Committed Learning, Integrity & Hard Work.
To be Independent while reporting and maintain highest Professional Ethics.

MISSION

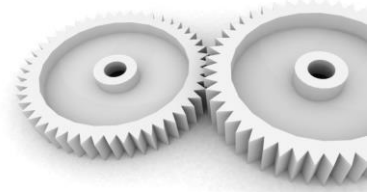
To be an Institute that :
Renders the Best Professional Service.
Trains, Guides, Moulds and Transforms human units into Useful Resources to serve the Society.

VISION

To be the Best Professional Services Firm.

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Partners



1	Dr. K PARVATHI KUMAR M.Com, F.C.A	1970	9	Sri CM RAVI PRASAD B.Com, F.C.A, D.I.S.A (ICAI)	2005
2	Sri VV RAM MOHAN M.Com, F.C.A, D.I.S.A (ICAI)	1976	10	Sri ANIRBAN PAL F.C.A, IFRS (ICAI), DISA	2005
3	Sri CVS MURTHY B.Sc, F.C.A	1980	11	Sri KCS GURU PRASAD F.C.A, IFRS (ICAI)	2005
4	Sri SS BHARADWAJ M.Com, F.C.A, B.L,D.I.E,PGDT	1992	12	Sri K S Vamsi Krishna, FCA, LLB	2014
5	Sri M RAMACHANDRAM B.Com, B.L, F.C.A	1993			
6	Sri VS PRAKASH RAO B.Com, F.C.A	1996			
7	Sri G S S Kumar, B. Com, ACA	2014			
8	Sri SK AGARWAL B.Com, F.C.A	2005			

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Audit & Executive staff



This office has an strength of 45 Articled Assistants, having qualified IPCC and trained not only to become good Chartered Accountants but also good citizens.

The firm also has a dedicated Executive Staff :

Qualified Staff		Executive Staff	
1	V Raghuram (Chartered Accountant)	1	IVS Murthy B.Com
2	Mayuri Tatyia (Chartered Accountant)	2	TVGS Prasad M.Com
3	V.V.Sweatha (Chartered Accountant)	3	MVN Sundar B.Com
4	P Srikanth (Chartered Accountant)	4	T Manohar (CA Intermediate)

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Industry-wise Exposure



SOFTWARE & BPO

**POWER & HEAVY
ELECTRICALS**

**COMMERCIAL
REAL ESTATE**

**STEEL & IRON
ORE**

CHEMICALS

**ELECTRONICS -
ELECTRICAL**

**RETAIL &
WHOLESALE
TRADE**

DREDGING

**AROMATICS -
AROMAS**

BANKING

INSURANCE

**NON-PROFIT
ORGANISATIONS**

**SHIPPING &
PORTS**

GARMENTS

AERONAUTICS

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Statutory Audit



The Firm was enrolled with the Comptroller and Auditor General of India since 1971 with Registration No. SR 0025 and has been one of the senior most firms in the region.

The Firm had conducted the Statutory Audit of :

National Mineral Development Corporation (NMDC)	Dredging Corporation of India (DCI)
Hindustan Petroleum Corporation Limited (HPCL)	Hindustan Zinc Limited (HZL)
Bharat Heavy Electricals Limited (BHEL)	Hindustan Aeronautics Limited (HAL)
Hindustan Shipyard Limited (HSL)	NPDC of AP Limited
AP Power Generation Corporation Limited	Visakhapatnam Steel Plant (RINL)
EPDC of AP Limited	AP Agro Industrial Corporation

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Audits in SAP Environment



The Partners have varied experience in Internal Audit & Statutory Audits under SAP Environment. The following are entities in which the Firm has an exposure of Auditing under SAP Environment.

Name of Entity	Since	Type of Assignment
NALCO	2016	Internal Audit
RINL - Vizag Steel Plant	2015	Statutory Audit
HBL Power Systems Ltd	2015	Statutory Audit
BHEL - Hyderabad & Vizag	2017	Statutory Audit
LG Polymers India Ltd	2013	Tax Audit
South Asia LPG Co. Pvt Ltd	2014	Tax Audit

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Audits with Ind AS Compliance



The Partners have varied experience in Implementation & Audits of entities under Internal Financial Controls & Ind AS Compliance Requirements. The following are entities in which the Firm has an exposure of Auditing & Assurance.

Name of Entity	Since	Type of Assignment
NALCO	2016	Internal Audit
RINL - Vizag Steel Plant	2015	Statutory Audit
HBL Power Systems Ltd	2015	Statutory Audit
LG Polymers India Ltd	2013	Tax Audit
Bharat Heavy Electricals Ltd (BHEL)	2017	Statutory Audit
TS GENCO	2018	Statutory Audit

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Statutory Audit



The Firm has been currently appointed as the Statutory Auditors of Hyderabad & Vizag units of M/s. BHEL (Bharat Heavy Electricals Ltd) from the year 2017-18 and has the Statutory Auditor for M/s TSPGCL (Telangana State Power Generation Corporation Ltd) from the year 2017-18.

The Firm has extensive experience in conducting Statutory Audit of not only Branches of Insurance Companies, but Regional Offices and Divisional Offices of various Insurance Companies, such as; United India Fire and General Insurance Company Limited, New India Assurance Company Limited, Oriental Insurance Company Ltd., etc.

The firm also has wide spread experience in conducting Statutory & Concurrent Audits of Banks such as Indian Bank, Corporations Bank, State Bank of Hyderabad, Andhra Bank, Canara Bank etc. It has also experience in conducting tax audit of listed & private companies.

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Top of the list Audits



S.No.	NAME OF THE UNDERTAKING
1	M/S. HBL POWER SYSTEMS LIMITED
2	M/S. VIJAY NIRMAN CONSTRUCTIONS
3	M/S. DASPALLA GROUP OF COMPANIES
4	M/S. LG POLYMERS INDIA LTD (TAX AUDIT)
5	M/S. MOHSIN GROUP OF COMPANIES
6	M/S. VIJAY PRESTRED GROUP OF COMPANIES
7	M/S. S K M L GROUP OF COMPANIES

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Top of the list Audits



S.No.	NAME OF THE UNDERTAKING
8	M/S. SIAM CANADIAN FROZEN FOODS (P) LIMITED
9	M/S. LAZARUS HOSPITALS LIMITED
10	M/S KANKATALA TEXTILES (P) LTD
11	M/S HIRAWAT FASHIONS PVT LTD
12	M/S VATHSASA POWER PROJECTS LTD (TAX AUDIT)
13	M/S TRIFECTA TECHNOLOGIES OF INDAI (P) LTD

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Internal Audit



The Partners have varied experience in Internal Audit of Public Sector Undertakings, Quasi Government Organizations, Limited Companies and Other Organizations.

The Internal Audit of Public Sector Undertakings such as NALCO, Visakhapatnam Port Trust (VPT), National Mineral Development Corporation (NMDC), Dredging Corporation of India (DCI), Hindustan Aeronautics Limited (HAL), Hindustan Shipyard Ltd (HSL), AMUL and such others, show the experience gained by the Partners of the Firm during the period since 1970 to till date.

Most of these PSU entities had appreciated the Professional contributions made by the firm and had reappointed the firm as their Internal Auditors. The Internal Audit of Andhra University and Other Departments since 1970 without break, speaks volumes about the confidence reposed on the firm by its Clientele.

The Firm has been appointed as Internal Auditors for FACOR Alloys Limited., Garividi, Vizianagaram Dist., the year 2012-13 onwards. The Management of M/s. Vijay Nirman Pvt. Limited a Premier Construction Company have appointed the firm as its Internal Auditors for the years from 2009 - 2010 onwards.

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Internal Audit Portfolio



SL NO	NAME OF UNDERTAKING	PERIOD
1	Non-Public Fund Accounts	1974 - 75 to 1979 - 80
2	National Social Service Units	1974 - 75 to 1983 - 84
3	N.M.D.C. Deposit - 14 and Regional office Visakhapatnam	1980 - 81 to 1983 - 84, 2009 - 10 to 2011 - 12 2014-15 to 2019-20
4	Hindustan Polymers Limited	1980 - 81 to 1985 - 86
5	Hindustan Aeronautics Limited	1984 - 85 to 1987 - 88
6	Dredging Corporation of India Limited	1982 - 83 to 1985 - 86, 1989 - 90 to 1991 - 92 2012 - 13 to 2013 - 14
7	Hind Containers Private Limited	1990 - 91 to 1992 - 93
8	Vijay Prestressed Products (P) Limited	1985 - 1986
9	A.B. Housing Finance Limited	1995 - 96 to 2003 - 04

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Internal Audit Portfolio



SL NO	NAME OF UNDERTAKING	PERIOD
10	Deewan Housing Development and Finance Ltd	1991 - 92 to 1996 - 97
11	CELEKT Gadgets LLP	2018 onwards
12	M/s Synergy Dooray Automotive Limited	2000 - 01 to 2001 - 02
13	M/s Hindustan Shipyard Limited	2007 - 08 to 2008 - 09
14	M/s. South Asia LPG Limited	2004 - 05 to 2009-10
15	M/s HBL Power Systems Ltd	2009 - 10 to 2010 - 12
16	C.S.I.R., Andhra University	1975 - 1976 to 2012 - 13
17	RKEC Projects Ltd	2018 onwards
18	Gujarat Co-Operative Milk Marketing Federation Limited	1991 - 1992 to 2013 - 14

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Internal Audit Portfolio



SL NO	NAME OF UNDERTAKING	PERIOD
19	Visakhapatnam Port Trust	1970 - 71 to 2013 - 14
20	M/s FACOR Alloys Ltd	2012-13 continuing
21	M/s Vijay Nirman Pvt Ltd	2009-10 continuing
22	NALCO (Vizag & Damanjodi)	2016-17 continuing
23	Andhra Pradesh Industrial Infrastructure Corp. (APIIC)	2014-15 till date
24	Tirumala Tirupati Devasthanam (TTD)	2017 -18 to 2019-20
25	B New Mobiles Pvt Ltd.	2017-18 continuing

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Internal Audits on Hand



SL NO	NAME OF UNDERTAKING	NATURE
1	M/s FACOR Alloys Ltd, Listed Entity	Internal
2	M/s Vijay Nirman Co. Pvt. Ltd, Construction Company	Internal
3	B New Mobiles Pvt Ltd	Internal
4	M/S. NALCO (Damanjodi) - Public Sector Undertaking.	Internal
5	CELEKT GADGETS LLP	Internal
6	RKEC Projects Ltd	Internal

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Services to Non-Profit Organisations



The Partners have vast experience in rendering Services of Audit, Tax Consultancy & Management Consultancy and Certifications to various Non-profit organisations. Few such notable assignments include :

TATA Trusts (Alamelu Charitable Foundation)	Tirumala Tirupathi Devasthanam (TTD)
Sampath Vinayagar Temple Trust	PAPA Homes
World Teachers Trust	Lebenshilfe
Bhagavatula Charitable Trust	Theosophical Society Vizag
King George Hospital (KGH)	Bhabatarini Charitable Trust
Vishaka Valley School	Circle of Goodwill
GMR Foundation	Youth Club of Bezipuram
Andhra University	Shankar Foundation

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Central Statutory Audit of Banks



The Partners have vast experience in Bank Audits, be it Central Statutory Audit, Branch Audit, Concurrent Audit, Revenue Audit and Stock Audits.

S.N o.	NAME OF THE BANK	PERIOD
1	Sree Visakha Grammena Bank	1981-82 to 1983-84
2	State Bank of Hyderabad	1988-89 1990-91 to 1992-93 2009-10 to 2011-12
3	Indian Bank	1995-96 & 1998-99
4	Corporation Bank	2001-02 to 2004-05
5	State Bank of India	2017 -2019

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Branch Audit of Banks



S.No	NAME OF THE BANK	BRANCHES PER YEAR	PERIOD
1	Central Bank of India	5	1971-73 & 1976
2	Union Bank of India	5	1971 to 1983
3	Andhra Bank	30	1988 to 1990
4	Vijaya Bank	7	1972-76 to 1987
5	Corporation Bank	2	1979
6	State Bank of India	5 2	1983 to 1986 2019-20
7	State Bank of Mysore	3	1994 - 1995
8	Indian Bank	2	1999-2001 & 2012-2016
9	Canara Bank	3	2005-06 to 2008-09

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Concurrent Audit of Banks



S.No.	NAME OF THE BANK	PERIOD
1	State Bank of Mysore	2009-10 to 2011-12
2	Andhra Bank	2010-11 to 2012-13, 2015-16
3	Bank of Baroda	2010-11 to 2012-13
4	Bank of India	2010-11 to 2012-13
5	Indian Overseas Bank	2011-12 till date
6	Union Bank of India (Service Branch)	2010-11 to 2012-13
7	Syndicate Bank	2012-13, 2015-16
8	I.D.B.I	2012-13 till date
9	Karur Vysya Bank	2015-16
10	Vijaya Bank	2015-16

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Services offered



We are of the opinion that determination of the scope and extent of Internal Audit should be a combination of your expectations / requirements and our assessments, as to the areas that require monitoring and reviews, for better and sustained performance of business operations. Though this is a very early stage to list out the various contributions that could be made as your Internal Auditors, our services could be useful in the following areas common to most entities

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Services offered



- Implementation & compliance of latest statutory requirements like IFC, Ind AS & Companies Act, 2013,
- Evaluation of Existing system of Accounting and operations to improve Risk Assessment & Risk Elimination,
- Designing and implementation of SOPs', Internal Control systems in areas of Treasury, Inventory, Fraud prevention, procurements, asset security etc.,
- Designing and implementation of Documentation procedures for better accounting & representation purposes, Continuous performance reviews for integrated and reliable reporting,
- Ensure Compliances with established policies, accounting standards, laws and regulations, inclusive Transfer Pricing under Indian Income Tax laws.
- Statutory Compliance Mechanism & Good Corporate Governance.
- Investigation & Reporting of Frauds & Misappropriations.

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How we are Different



All said and done, the Institution of RAO & KUMAR is positively a New Age Institution aptly lead, staffed and supported, in search of service to the Society at large contributing persons with value based attitudes and disciplined approaches. It is an Institution ever in search of excellence and systematization, unwavering in aspiration and approach, ever growing both in terms of size, organization, values and virtues. Its attitude to do things better always and to better the best, would take it a long way to make it an Institution of Sorts and ever so Unique.

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As a result our clients benefit from :



- **Significant Risk Identification, Elimination & Control.**
- **Subject matter specializations & experience.**
- **Continuous personal attention and commitment to work.**
- **Knowledge sharing, documentation & reports.**
- **Regular update of latest changes in rules & regulations affecting the entity.**
- **Significant contribution for better Corporate Governance.**
- **Establishment of Best Accounting Practices.**
- **Generation of Trust amidst all corporate players.**

THANK YOU!

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Hyderabad :
Plot No 4, Door No. 6-3-860/8/3
Sri Lakshmi Vishnu Sadan, RA
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Somajiguda
Hyderabad - 500 082.
Phone: +91 40 - 27663070

PROFILE

P.N.RAO & Co., COMPANY SECRETARIES,
VISAKHAPATNAM.

1. Name of the Firm : P.N.RAO & Co., Company Secretaries
2. Year of Establishment : 1996
3. Status : Proprietary (P.NARASINGA RAO)
4. Membership No : FCS-4406
5. C.P.Number : 2552
6. Head Office : Flat No.206, VIP Towers
CBM Compound, VIP Road
Visakhapatnam-530 003
Phone: 0891-2751934
Mobile: 9866651934 & 7032651934
Email: pnraoandco@gmail.com
: raopn11@gmail.com
7. Paid Assistants (Company Secretaries)
VINOD KUMAR BAID
ACS: 24901
CP : 9051
8. Apprentice Trainees working in the Office : 1 (One)
9. Paid Staff : 5 (Five)
10. GST Registration No : 37ABFPN7348J1Z6

Infrastructure :

The Firm's Head Office is centrally located and is well-equipped with PCs, e-mail, telephones, cell-phones, vehicles etc, and is manned by well trained staff.

Computer Skills/Hardware

- Staff is computer-savvy and is highly conversant with MS-OFFICE and other Windows-based software applications as also XBRL software for MCA filings.
- Internet/ Mobile application based support systems to the clients are our unique value added services.

Vision

- * To emerge as one of the leading professional services firm in the State of Andhra Pradesh offering wide range of services to the clients.

Mission Statement

- * To help our staff and through them offer the best possible service to clients and help them excel.

Client Service Standards

- * Ascertain our clients' needs and even exceed their expectations
- * Keep abreast with latest developments and educate clients about them.
- * Keep a perfect a communication line on with clients to enhance client's perceptions of the value and quality of services.
- * Broaden and strengthen client relationships to facilitate better communication and foster client loyalty.
- * Plan meticulously and execute the client service program in such a way that commitments are met, potential problems anticipated and pitfalls avoided.
- * Ascertain client's assessment of our performance and suitably change our approach.
- * Charge fees that are considered fair and reasonable and which reflect the value for services rendered and commensurate with the responsibilities assumed.

Service Offerings

Company Law/ Allied Laws

- From Company Incorporation to Company Closing -all related matters as applicable to Government Companies, Public Limited Companies, Private Limited Companies, Producer Companies, and Section 8 Companies.
- Statutory Compliances under the Companies Act.
- Pre-certification and E-filing of returns.
- Signing of Annual Return of Listed Companies
- Certification under clause 49 of listing Agreement/quarterly reports
- Corporate Governance Reports for companies
- Due Diligence Report for Banks
- RBI Reports/ Approvals under FEMA
- Merger/Acquisitions (M & A) and exploring new business opportunities, due diligence etc.,
- Joint Venture/ Shareholder's Agreements
- Advisory services/ Legal Opinions
- Advisory services on related issues for setting up new business- statutory clearances (including SEZ/EOU, RBI Approvals) tax benefits etc.
- Preparatory work relating to equity private placements, SEBI Guidelines, prospectus, information memorandum, and other legal compliances.
- XBRL preparation of financial statements : Both AS and IndAS

Statement of Ethical Practices

These principles are fundamental to the conduct of our business and must not be compromised. Everyone within P.N.RAO& Co. (PNR) is responsible for observing these Business Principles.

➤ Communication

We recognize the vital role that clear and effective communication plays in sustaining business relationships and safeguarding public confidence in PNR's activities. Openness and transparency of operations, appropriate to the expectations of respective audiences, are a key business goal, subject to the demands of commercial confidentiality. It is also recognized that effective internal communication is important to the success of PNR, and central to sustaining our corporate values.

➤ Clients

We aim to deliver client satisfaction by developing and maintaining mutually profitable and lasting relationships with clients, offering value in terms of price, safety and quality and responding to client's needs through continuous innovation.

➤ Economic Priorities

PNR is a professional Company Law Practicing Firm operating in and subject to the forces of the private sector. We pursue corporate opportunities that provide an appropriate return in order to discharge PNR's responsibilities and to remain in profession. While our focus is primarily economic, yet we take proper account of social and environmental considerations and also recognize that many of PNR's activities will be subject to regulation.