

SCHEDULE II : FIRM PROFILE

1. Firm Overview:

Introduction: Our Firm was established in the year 1974 and has **14 Partners** with Branches at Bangalore, Delhi, Mumbai & Hyderabad and our Registration Number issued by Institute of Chartered Accountants of India is 004137S / S200041.

Founding and Establishment: Mr. R Subramanian, Managing Partner, founded M/s. R. Subramanian and Company Chartered Accountants in the beginning and has been handling not only Consultancy assignments but also audits of a Number of Corporate entities including large Public Sector Undertakings. The firm in the past has also handled audits at the instance of Royal Audit Authority Bhutan.

Business / Legal Structure:

Legal Status	: LLP
Country of Incorporation	: India
Registered address	: No.6, Krishnaswamy Avenue, Luz, Mylapore, Chennai – 600 004.
Year of Incorporation	: 1974
Year of commencement of business	: 1975
ICAI Registration No.	: 004137S / S200041
Principal place of business	: Chennai
Email ID	: rs@rscompany.co.in

LOCATION AND REACH

Our firm's Head office is in Chennai and has got branches in Mumbai, New Delhi, Hyderabad and Bengaluru. Our firm has handled various Due-diligence outside india at the instance of our Indian Clients.

2. SERVICES OFFERED:

Audit and Assurance Services

▪ STATUTORY AUDIT

The firm has been handling the Statutory Audit of Corporate entities engaged in different segments of business, in Public Sector, Private Sector, Co-operative Sector , Joint Ventures and Subsidiaries of overseas corporations over the period of 45 years. The firm handles several listed entities and NBFCs and audit of Public Sector and Private Sector Banks.



- **INTERNAL AUDIT**

The firm has a specific expert group to handle the Internal Audit of various Organizations in the manufacturing services, infrastructure, social , retail logistics, Banking and Non banking Financial services.

- **COMPLIANCE AUDITS**

Various Compliance audits under Indian regulations such as Income tax Audit, Goods and Services Tax Audit, ASM audits etc, have been audited by our firm.

- **FORENSIC AUDITS**

Firm has handled Forensic audits at the instance of certain institutions in India.

- **RISK MANAGEMENT AND INTERNAL CONTROL REVIEWS.**

As Part of the Internal audit the above internal control reviews and Risk Management is done. Also has established internal Financial controls procedures for some of the clients in india.

TAXATION SERVICES

The firms Taxation Division handle Director & Indirect Taxes, Transfer Pricing, and International Taxation.

The firm also has a designated Partner with adequate support of qualified as well as other Associates, handling Audits including Concurrent Audit assignments of Banks, NBFC and units engaged in the capital market.

ADVISORY SERVICES:

The Consultancy Division handles various assignments including Due Diligence, financial advisory, transaction advisory (Due Diligence), Restructuring , Public Issues, Corporates, mergers and other acquisitions and take over, etc.,



SPECIALIZED SERVICES: The firm has carried out Specialized Monitoring Audit of large borrowers at the instance of appointment by large Commercial Banks in India.

3. INDUSTRY EXPERTISE:

SECTOR SPECIALIZATION INFORMATION

The firm has got experience in major Power, Mining, Road, Paper, Insurance, Education, Aviation, etc., and the names of few clients are as follows:

POWER

Solar Energy Corporation of India Ltd.
Nuclear Power Corporation Limited
NTPC Limited

MINING

NLC India Limited
The Sandur Manganese and Iron Ores Limited

ROAD

Tamil Nadu Road Development Company Limited

PAPER

Tamil Nadu Newsprint and Papers Limited
Seshayee Paper and Boards Limited

INSURANCE

Life Insurance Corporation of India Limited
United India Insurance Co. Ltd.
Reliance Insurance Limited.

EDUCATION

Indian Maritime University
MOP Vaishnav College for Women
DG Vaishnav College
Omega International School
Thyagarajar school of Management.

AVIATION

Airport Economics Regulatory Authority of India
Airport Authority of India.



BANKING INDUSTRY

Has handled Central Statutory audit of major public sector banks the details of which are as follows:-

- 1) State bank of india
- 2) Bank of India
- 3) Vijaya Bank
- 4) Indian Bank
- 5) Indian Overseas Bank
- 6) Andhra Bank

NON BANKING FINANCE COMPANIES

- 1) Hinduja Leyland Finance
- 2) Repco Home Finance
- 3) Aptus Finance'
- 4) Repco Micro Finance

4. TEAM COMPOSITION AND KEY PERSONNEL

LEADERSHIP TEAM:

R PRAKASH, PARTNER, BSc, IFRS, FCA, (M.NO.205869): Handling all types of manufacturing and service segments, Major Banks, Infrastructure, Power, ITO/BPO, Micro Finance, NBFCs, etc.,

AUDIT TEAM STRUCTURE:

R PRAKASH, PARTNER, BSc., IFRS, FCA, (M.NO.205869): Handling all types of manufacturing and service segments, Major Banks, Infrastructure, Power, ITO/BPO, Micro Finance, NBFCs, etc.,

R KUMARASUBRAMANIAN, B.Com., FCA, PARTNER (M.NO.021888): Handling Statutory Audit of Infrastructure, Power, Steel, Toll Roads, BPO / ITO, Funds, Large PSUs, Banks, Service Sector Companies

R SUDARSHAN, B.Com., MBL, DISA, FCA, PARTNER, (M.NO.240727): Direct and Indirect Taxes of major Companies, Tax Audit and Advisory functions.



A BALASUBRAMANIAN, B.Com., DISA, FCA, PARTNER (M.NO.241419): Audits of Manufacturing Companies, Consultancy on Airport assignments, MSMEs, MBFCs, Due Diligence, etc.,

R SATHYANARAYANAN, ACA Audit Manager

PROFESSIONAL STAFF

The details of professional staff and other semi qualified Assistants are given in Schedule I. certificate from the Institute of chartered accountants of india evidencing the details of partners and the list of qualified chartered accountants are attached with this application.

PROFESSIONAL DEVELOPMENT

The firm has been ensuring all Partners and Audit Managers are engaged on continuing professional education and as required by the Institute of Chartered Accountants of India, all the Partners and Audit Managers are attending the Professional Engagement Programme, organized by ICAI. The firm on its own conducts the regular Inhouse Programme of Qualified Assistants / Audit Managers to update their skills and knowledge.

5. QUALITY ASSURANCE AND COMPLIANCE

QUALITY CONTROL FRAMEWORK

Firm's Quality control Manual is attached to the application which provides an overview of the firm's quality control policies and procedures to ensure high standards of audit quality and compliance with professional standards and regulations.

REGULATORY COMPLIANCE

The firm is conducting the Audits in India, complying with the standards on auditing issued by ICAI and wherever audits are conducted for Group audit purpose to Foreign Companies, the relevant international standards on auditing has complied with .

EXTERNAL PEER REVIEW

The firm is subjected to Peer Review by ICAI and the latest review was completed during the year 2024 and the necessary Certificate has been is



Review Certificate is valid till 31.07.2027. Apart from that, the firm's audit of listed companies is subjected to review by NFRA as well as by the Quality Control Review Board of ICAI.

6. TECHNOLOGY AND INNOVATION

The details are described in Quality Control Manual attached.

7. CLIENT PORTFOLIO AND REFERENCE

CLIENT BASE:

Firm has been handling audits of Large Corporations, SME's, Government Agencies, Non Profit Organisations, Private Companies.

KEY CLIENTS

Details of some of the key Clients (both Past and present) is given below:-

- 1) Neyveli Lignite Corporation - Statutory Audit
- 2) State Bank Of India - Central statutory Audit
- 3) Cochin Refineries Limited- Statutory audit
- 4) Airports Authority of India- Internal Audit
- 5) Airports regulatory authority - Consultancy
- 6) Seshayee Paper and Boards - Statutory audit
- 7) United India Insurance of India- Statutory audit
- 8) Life Insurance corporation of India- Statutory Audit
- 9) Bank Of india - Statutory Audit
- 10) Sandur Manganase - Statutory audit of a Mining company

8. ETHICAL STANDARDS AND INDEPENDENCE

CODE OF ETHICS and INDEPENDENCE POLICY

Quality Control Manual attached with this application details Firm's Independence policy and also Code of Ethics.



9. CERTIFICATION AND ACCREDITATIONS

PROFESSIONAL CERTIFICATIONS:

All the Partners are licenced to practice by ICAI. Apart from that, some of the Partners of the firm have got Certificate in the following professional bodies.

10. CONTACT INFORMATION

OFFICE LOCATIONS

List of locations is attached

KEY CONTACTS:

R.PRAKASH PARTNER

9840922616

rp@rscompany.co.in

ADITHYA PARTNER

9043331156

adithya@rscompany.co.in

WEBSITE AND SOCIAL MEDIA:

Website: www.rscompany.co.in



11.WHY CHOOSE US:

Our firm with 50 years of existence has got exposure in major segment of the industry, and the partners have got exposure in various sectors such as Manufacturing, Services, Non profit organisation sector etc. The firm with a blend of youth and experience is well placed to execute to any kind of assignments. The domain expertise of the partners also hold key to the execution of the assignments.

12.TERMS OF ENGAGEMENT

ENGAGEMENT PROCESS

Overview of the Engagement process is detailed in Manual of Quality control attached .

FEE STRUCTURE

Normally the fee will be based on the quantum of Work involved, resources (Both professional and semi-qualified) Assistants apart from partner's time required for executing the assignment,.

