

MARKS & CO.

CHARTERED ACCOUNTANTS



Head Office: Ahmedabad

Branches: 1. Bharuch

2. Vadodara

CA. Rohan D. Mehta (+91 99090 20585)

CA. Khushbu R. Mehta (+91 99798 57612)

INFRASTRUCTURE

Premises : The office premises at two offices at Ahmedabad, one at Bharuch & Baroda are located in prime location of each centers and are equipped with modern IT infrastructures.

TEAM AND ASSOCIATIONS

Team : A Professional team consisting of:

- Partner Chartered Accountants – Four
- Full time Paid Chartered Accountants – One
- Semi-Qualified Staff (Inter CAs) - Four
- Other Paid Staff – Six
- Articled Assistants - Ten
- Associate Chartered Accountants / Company Secretary – Four
- Other support staff- Six

PEER - REVIEW STATUS

Our firm is peer reviewed since 2016-17 and had successfully completed Third (3rd) Phase of Peer Review in the FY2023-24 for the period 2020-2023 conducted by the Institute of Chartered Accountants of India.

Peer Review Certificate No. issued by ICAI: 016640 (Validity till: 30-04-2027)

ABOUT US

M A R K S & Co. is a *partnership firm of chartered accountants* and member of the ICAI, a statutory body established under the chartered accountants act, 1949. The head office of the firm is situated at Ahmedabad and branches at Bharuch and Vadodara in Gujarat. We are rendering comprehensive professional services in the areas of audit & assurance services, direct & indirect taxes, management consultancy, concurrent audits and other services, etc.

Each division of the firm is backed by a dedicated, well experienced and committed partner of the firm. We believe to stay ahead in the vibrant changing economy to provide the most consistent and prompt quality services. The firm's 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 professional approach blended with personal touch has earned the firm enormous confidence of all its clients, which is reflected in an enduring professional relationship that we enjoy with them and also in the consistent growth in portfolio of our services. The firm regards the provision of a personal, high-quality service to the clients as an absolute priority.

VISION AND MISSION

With *"Quality is Priority"* as an ultimate aspiration, our vision is to nurture a professional firm of repute which is competitive, dynamic and focused in the areas of its operation, providing the best opportunity to progress and grow to all those who are associated with it and also serving the best interest of the clients.

Excellence, Integrity and Independence, the Motto of our Institute of Chartered Accountants of India, is the ultimate objective of the Firm in all its professional commitments.



CLIENTS

The Firm boasts of a very prestigious clientele, which includes Indian corporate houses, Non Resident Indians and other High net worth individuals. Broadly the clients to whom we have or had offered professional services can be grouped under the following categories:

- **Nationalized & Private Banks**
- **Co-operative Banks**
- **Private & Public Limited Companies / LLPs (Incl. Listed Companies)**
- **Co-operative Societies**
- **Partnership Concerns**
- **Proprietorship Concerns**
- **Non Resident Indians & Corporates etc.**



➤ **Statutory Bank Branch Audits**

Particulars	Name of the Bank / Public Co.	Branches	Period of Audit
Statutory Bank Branch Audit	State Bank of India	C G Road Branch, Gujarat	2020-21
		Memnagar Branch, Gujarat	2020-21
		Vatva Ind. Estate SME, Gujarat	2019-20
		SME Kurichi, Coimbatore	2018-19
		Thudiyalur, Coimbatore	2018-19
		Kambalapatti, Coimbatore	2018-19
		Changodar SME, Gujarat	2017-18
		Ghuma Road, Gujarat	2017-18
		Maflipur, Gujarat	2017-18



➤ **Concurrent Audits (Nationalized Banks)**

Particulars	Name of the Bank	Branches	Year of Audit
Concurrent Audit	Central Bank of India	Ambawadi Branch	2017-18
Concurrent Audit	IDBI Bank Limited	Rajpipla Branch, Rajpipla	2019-20 & 2020-21
Concurrent Audit	Bank of Baroda	1. Zadeshwar Road Branch 2. Ankleshwar Main Branch	2024-25, 2025-26
Concurrent Audit	Bank of India	Rajkot ZCOD	2024-25, 2025-26
Concurrent Audit	State Bank of India	G.I.D.C Wadhwan	2024-25, 2025-26

➤ **Concurrent Audits (Private Banks)**

Particulars	Name of the Bank	Branches	Year of Audit
Concurrent Audit	Kotak Mahindra Bank Limited	Currency Chest, Ahmedabad, Gujarat	2024-25
Concurrent Audit	Kotak Mahindra Bank Limited	Unjha Branch, Gujarat	2024-25
Concurrent Audit	Kotak Mahindra Bank Limited	Bhavnagar - Waghwadi Road, Gujarat	2024-25
Concurrent Audit	Kotak Mahindra Bank Limited	Vadodara – Tarshali Branch, Gujarat	2024-25
Concurrent Audit	Kotak Mahindra Bank Limited	Rajkot - Dr. Yagnik Road Branch, Gujarat	2024-25
Concurrent Audit	Kotak Mahindra Bank Limited	Rajkot - Ring Road Branch, Gujarat	2024-25
Concurrent Audit	Kotak Mahindra Bank Limited	Morbi - Ram Chowk Branch, Gujarat	2024-25

➤ **Concurrent Audits (Private Banks)**

Particulars	Name of the Bank	Branches	Year of Audit
Concurrent Audit	Kotak Mahindra Bank Limited	Currency Chest, Ahmedabad, Gujarat	2025-26
Concurrent Audit	Kotak Mahindra Bank Limited	Bhavnagar - Waghwadi Road, Gujarat	2025-26
Concurrent Audit	Kotak Mahindra Bank Limited	Rajkot - Dr. Yagnik Road Branch, Gujarat	2025-26
Concurrent Audit	Kotak Mahindra Bank Limited	Rajkot - Ring Road Branch, Gujarat	2025-26
Concurrent Audit	Kotak Mahindra Bank Limited	Ahmedabad- Sarangpur Branch, Gujarat	2025-26
Concurrent Audit	Kotak Mahindra Bank Limited	Ahmedabad- Bodakdev Branch, Gujarat	2025-26
Concurrent Audit	Kotak Mahindra Bank Limited	Ahmedabad- Prahladnagar Branch, Gujarat	2025-26

➤ **Concurrent Audits (Gramin Bank)**

Particulars	Name Bank	Branches	Year of Audit
Concurrent Audit	Gujarat Gramin Bank	Limbdi Branch	2025-26
Concurrent Audit	Gujarat Gramin Bank	Jambu Branch	2025-26
Concurrent Audit	Gujarat Gramin Bank	Adriyana Branch	2025-26
Concurrent Audit	Gujarat Gramin Bank	Dhadhuka Branch	2025-26

➤ Spot Audits- Special Assignment

Name of the Bank	Branches	Year of Audit
Kotak Mahindra Bank Limited	Changodar Branch	2025-26
Kotak Mahindra Bank Limited	Kalol Branch	2025-26
Kotak Mahindra Bank Limited	Narol Branch	2025-26
Kotak Mahindra Bank Limited	Viramgam Branch	2025-26
Kotak Mahindra Bank Limited	Amul Dairy Branch- Anand	2025-26
Kotak Mahindra Bank Limited	Waghodia Road Branch - Vadodara	2025-26
Kotak Mahindra Bank Limited	Ekta Textile Branch- Surat	2025-26
Kotak Mahindra Bank Limited	Kadodara Branch- Surat	2025-26
Kotak Mahindra Bank Limited	Kubhariya Branch	2025-26
Kotak Mahindra Bank Limited	Vesu Branch- Surat	2025-26
Kotak Mahindra Bank Limited	Udhana Road Branch- Surat	2025-26
Kotak Mahindra Bank Limited	Anand Bungalow Branch- Rajkot	2025-26
Kotak Mahindra Bank Limited	Gondal Branch	2025-26
Kotak Mahindra Bank Limited	Metoda Branch- Rajkot	2025-26
Kotak Mahindra Bank Limited	Lokhand Bazar Branch- Bhavnagar	2025-26
Kotak Mahindra Bank Limited	Kamrej Branch- Surat	2025-26
Kotak Mahindra Bank Limited	LP Savani Branch- Surat	2025-26

➤ **Statutory Audits Limited Companies (Listed)**

Sr. No.	Name of the Entity	Period of Audit
1	Jhaveri Credit & Capital Limited	2019-20,2020-21, 2021-22,2022-23, 2023-24
2	Salud Care (India) Limited	2024-25
3	Spright Agro Limited (<i>earlier known as Tine Agro Limited</i>)	2025-26
4	Harshil Agrotech Limited	2025-26
5	SC Agrotech Limited	2025-26

➤ **Statutory Audits Private Limited Companies / LLPs**

Sr. No.	Name of the Entity
1	D-Tech Solution Integrators Private Limited
2	Innovus Industrial Automation & Controls Private Limited
3	West India Equipments Private Limited
4	Mainland Infracore Private Limited
5	CSP Life Sciences Private Limited
6	Alvio Pharmaceuticals Private Limited
7	Trust Finstock Private Limited (NBFC)
8	Beyond Intermediaries LLP
9	Communifi Systems LLP
10	Stelvio Healthcare LLP

➤ Other Assignments Conducted:

- We were empaneled vendor of **Axis Bank Limited** since 2015 to 2020 for conducting *Credit Information Report / Personal Discussion Report* at Gujarat Region and reporting to various major CPCs like Ahmedabad, Gandhinagar, Baroda, Rajkot, Surat & Adajan Centre etc. *(We have successfully undergone the vendor audit from Axis Bank's end twice for our operational accuracy for the given assignment)*
- TDS Consultancy Work *(Preparation and filing of e-TDS return & Form 16 / Form 16A Appear before Authorities for past issues etc.)*

Particulars	Name of Company	Branches	Work Period
Preparation and filing of e-TDS return & Form 16 / Form 16A	The New India Assurance Company ZO, Ahmedabad	Laldarwaja, Ahmedabad	1.4.2016 to 31.03.2019
		Navrangpura, Ahmedabad	1.4.2016 to 31.03.2019
		Maninagar, Ahmedabad	1.4.2016 to 31.03.2019
		Mithakhali, Ahmedabad	1.4.2016 to 31.03.2019
		Zonal Office, Ahmedabad	1.4.2016 to 31.03.2019

➤ Special Assignments Conducted

- Revenue Audits

Particulars	Name of the Bank	Branches	Year
Revenue Audit / Inspection Audit	Dena Bank	Amul Dairy Road, Kheda, Sandesar, Vanakbori & Devgadh Baria Branches, Gujarat	2018
		Kamana, Valam, Bhunav, Gadh & Jagana Branches, Gujarat	2017

- Stock Audits / Verification

Name of Entity	Total Assignments allotted (2016-17 till date)
IDBI Bank	13
Bank of India	8
Oriental Bank of Commerce	3
Punjab National Bank	4
Ulink Agritech Private Limited- GJ FC	1

- Fixed Assets Audits / Verifications:

Name of Company	Total No. Branches
Aditya Birla Sunlife Insurance Limited- GJ Devison	11
India Japan Lighting Private Limited	2

➤ **GST Litigation Assignments:**

We are handling many GST Litigation matters at various GST forums along with GST (Appeals) matters across Gujarat and appeared before various authorities for the same. Currently we are having 14 pending matters at various levels with GST offices including GST (Appeals).

➤ **GST & Service Tax Departmental Audits:**

Following GST Departmental Audits successfully conducted by our firm:

Sr. No.	Client Name	Year of Completion
1	Ulink Agritech Private Limited	2023, 2022, 2025
2	Skytron Electronics LLP	2025
3	Mainland Infracore Private Limited	2021
4	Seedlogic Trading Private Limited	2024, 2025
5	Priceless Pearl Steel	2022
6	Whitesky Wealth Management LLP	2020
7	Sonal Associates	2017, 2019 & 2020
8	Shri Harsiddhi Associates	2021
9	D-Tech Computers	2019
10	Harikrushna Australia Education	2019

➤ **RERA Registration and Returns filling work**

For following projects our firm has done RERA registration and RERA returns:

Sr. No.	Project Names
1	Omkar Harmony
2	Omkar Aangan
3	Omkar Villa (Narayani Infra)
4	Omkar Gravity (Vasudev Developers)

➤ Our Team's Brief Profile

Sr No.	Key Personal Proposed	Qualification	Total Experience	Audit Field related Experience
1	CA. Rohan D. Mehta	FCA, B.Com, Certificate course on Concurrent Audit	15 Years	<ul style="list-style-type: none"> ➤ Expertized & Independently Handling Bank Audit such as Statutory Audit, Concurrent Audit, Stock Audit, etc.. ➤ Strategic Partner in Formulation of Concurrent Audit & Stock Audit Empanelment of Bank ➤ Also handling Indirect Tax and direct tax department of the firm.. ➤ Also completed certificate course on concurrent audit. ➤ Handling CAG audits allocated to the firm of State and Central Government. ➤ Working knowledge for Zoho regarding audit and compliance point of view.
2	CA. Sanjaykumar Agrawal	FCA, DISA, B.Com (Hons)	26 Years	<ul style="list-style-type: none"> ➤ Expertized & Independently Handling Corporate Clients and expertise in Statutory Bank branch audit. ➤ Expertized in Revenue Audit. Detection of Significant Revenue Leakage during Audit. ➤ Vast Experience in Audit assignment of with resolved various challenges for project implementation. ➤ Working experience for valuation of business. Completed DISA Certification.
3	CA. Archit Shah	FCA, B.Com, MBA	17 Years	<ul style="list-style-type: none"> ➤ Expertized & Independently Handling Concurrent Audit of Rural Regional Banks. ➤ Expertized & Independently Handling Statutory Audit of Co-Operative Banks. ➤ Also done various concurrent audits at various locations during article ship period as well. ➤ Working as consultants with one company at Nairobi, Kenya.
4	CA. Khushbu Mehta	ACA, B.Com	8 Years	<ul style="list-style-type: none"> ➤ Having vast experience of GST Audits and drafting of various notices for Indirect Tax department.. ➤ Also done some audit assignments of CAG audits with CA. Rohan Mehta and independently done reporting of the same. ➤ Handling legal drafting's of the firm and completed Certificate Course on GST by ICAI. ➤ Quick Book Certified and working knowledge of Zoho.
5	CA. Nisha Mistry- Paid CA at Firm	ACA, B.Com, M.Com	7 Years	<ul style="list-style-type: none"> ➤ Expertized in Handling IND AS implementation at the companies. ➤ Independently Handling Statutory Audits various listed and unlisted companies. ➤ Also having experience of working valuation based on DCF methods and provided valuation reports for our firm.