

**K C Mehta** *& Co* LLP  
Chartered Accountants





## About KCM

Established by Prof K C Mehta in the entrepreneurial state of Gujarat (India) in 1958, K C Mehta & Co LLP ('KCM') has grown over the past six decades to become an all-services Chartered Accountancy firm. We thrive in the continuous pursuit of excellence consolidating upon the foundation of six tenets of integrity, independence, consistency, creativity, excellence and versatility.

With more than 400 dynamic members across four offices in India, under the able leadership of 23 Partners & Directors headed by Mr. Milin Mehta, KCM has consistently focussed on sustainable growth with core objectives of people development and ethical client service.

KCM, over the years, has established itself as a 'global outreach firm' serving clients from across continents. It has evolved as a trusted advisor for individuals and corporates and a trusted partner for global consulting firms with its uncanny knack of understanding the expectations and requirements of different cultures and geographies.

# Values



## Credibility

KCM consciously works towards being amazingly credible by focusing on integrity and honesty of its people. Not just 'clients' but 'client relations' is what drives us. Transparency in our client relations helps us maintain credibility.

Robust risk management procedures and a comprehensive policy on Independence ensure a high level of integrity in people and objectivity in deliverables. Adherence to these policies is non-negotiable.



## Objectivity



## Innovation

In the era of AI and machine learning, we thrive on human intelligence first, supported by technology. At KCM, we encourage our people to continuously imagine, explore, innovate and ideate.



**Milin Mehta**  
Managing Partner



***Honesty of purpose and integrity in action are core to the team at KCM. These values drive objective client service and fuel creativity.***

# The KCM Experience

KCM, as an organisation, is unified through the thread of philosophy that runs from articulated assistants to partners. It leaves behind a consistent but unique experience across the spectrum of services.



# People & Culture

Working at KCM provides an unmatched chance to collaborate with the most resourceful personalities, creative minds, and industry leaders who sit at the forefront of making and keeping up with creative and effective associations.

At KCM, we are driven by the philosophy to make it the most exciting place to work. KCM provides space to be creative, express freely and accept challenges which in turn, drive people at KCM to deliver their best.

While we have an organisation that is young at heart, our core values remain intact even after six decades. Integrity and honesty are non-negotiable, no matter what the outcome could be and irrespective of level of the person at the firm.

*People Connect at KCM is hierarchy-less and is woven with the thread of 'philosophy'!*

People at KCM represent different ethnicities, cultures, genders, capabilities and experiences. KCM, an inclusive workplace, provides a sustainable competitive advantage where everyone is equipped with a potential chance to take an interest, contribute and develop.

Every milestone is celebrated in its own unique way, and that happens quite often at KCM!



*Driven by passion, we're thrilled at being a part of the worldwide transformation odyssey*

# Spectrum of Services

KCM offers a wide spectrum of services, from statutory to forensic audit, from individual tax to global transfer pricing, and from India entry strategy to transaction advisory.

KCM's uniqueness lies in the fact that it has specialists for all service areas and yet, they all work as one cohesive team and not as silos, thereby bringing diverse synergies and providing comprehensive solutions even in the most challenging situations.

- Audit & Assurance
- Internal Audit
- Forensic Audit
- Due Diligence

 **Audit**

 **Tax**

- Corporate Tax
- International Tax
- Transfer Pricing
- Indirect Tax
- Expatriate Tax

- Corporate Law
- Exchange Control



**Regulatory**



**Business Advisory**

- Transaction Advisory
- Accounting Advisory
- India Entry Strategy and Incubation Service
- Start-up
- Government Incentives

- Strategic Advisory
- Valuation
- Governance, Risk and Compliance
- ESG



**Management Consulting**




# Audit

## Audit & Assurance

### ***Business Confidence Through Assurance***


KCM's uncompromising approach in delivering independent audit opinion enables the stakeholders to have a true and fair view of the financial statements in tune with the expectations of the statute.



*Our risk-based process-driven approach coupled with technical knowledge signifies the depth and breadth of KCM's Assurance function*

We customise our approach and methodology across industries and business models, be it manufacturing, infrastructure, power, oil & gas, telecom, FMCG, or IT services.

- We have conducted audits under different accounting frameworks (IGAAP, Ind AS, IFRS, etc.)
- Robust audit practices coupled with smart use of technology for risk-based sampling process enables KCM to efficiently discharge its duties
- KCM audit procedures and documentation is peer-reviewed from 2003 to 2020 and signifies the quality delivered through our assurance services
- We are empaneled as a Category 1 Audit Firm by Comptroller & Auditor General (C&AG) of India, which echoes the capabilities of KCM to serve large to very large clients
- KCM audits 2 of the 9 Indian companies featured on the list of Fortune 500 Companies Worldwide in 2022



Our Audit practice is all-encompassing, ranging from conventional audits to value-added assurance services

- We also conduct assurance engagements in respect of companies, where local statutes do not mandate audit but their materiality makes it inevitable for their stakeholders to seek an independent assurance. This is very relevant in case of overseas subsidiaries of Indian MNCs and Calendar Year-end financials in case of non-Indian MNCs

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## Internal Audit

### ***Business partner to achieve objectives through control assessment***

Internal Audit in KCM works on a cross-functional, system-based approach, focusing to improve the processes and controls in an effective manner rather than being merely a fault-finding exercise. With core competencies, we verify the effectiveness of controls from a macro as well as micro level and evaluate them to provide a precise assessment that is useful from the Boardrooms to the lowest levels in the hierarchy.

Depending upon the company, our internal audit services are flexible and scalable that help our clients achieve their desired future state while balancing cost-effectiveness, better risk coverage and increased value. Continuous investment is made in developing in-depth industry knowledge of our team.

*Quality people, quality analytical tools, team trained on all ERPs and supervision on 100% audits*

We have a well-knit team of professionals, including accountants, engineers, cost accounts, lawyers, etc. with the requisite experience and industry expertise. The team has experience of performing audits under all major ERP environments with use of technology like data analytics and audit software to make the audit more effective and efficient.

Our service offerings include control testing as well as control enhancement, categorised into the following:

- Process review and re-engineering
- SOX compliance review
- Pre-audit / transaction verification
- IT system risk review
- Internal Financial Control (IFC) framework and testing
- Compliance review
- Perpetual / Periodic inventory verification
- Fixed assets verification





## Forensic Audit

### *Looking beyond the obvious, from intuition to interrogation*

Keeping at fore the fact that a professional in the Forensic Audit & Investigation (FAI) field requires meticulous attention to detail and excellent numeracy skills, combined with an investigative mindset, KCM has, over the years, built a unique pool of talent in the FAI field. KCM has ingrained the fundamental trait demanded from FAI professionals, i.e., to ensure that a professional's biases find no place in the forensic exercise.

*Our interviewers and investigators have an extensive knowledge of psychology, gained over the years through experience that not only helps in fraud detection but also helps in avoiding a potential fraud*

The KCM FAI Team has ensured client satisfaction by unearthing "seldom-thought of" cases of fund misappropriation, misconduct and fraud, and brought out eye-opening findings through their analytical, inquisitive, intuitive, ethical, cynical and detail-oriented approach. KCM believes that it is not just enough to analyse financial data conventionally. Contextualisation of the situation, 'Looking beyond the obvious' approach, deciphering subtle patterns or abnormalities in financial data through use of data analytical tools and unconventional methods remain at the core of FAI.

KCM also assists businesses to identify potential fraud and/or business revenue loss through forensic research and analysis of the entity's data. We also develop risk reduction and fraud prevention procedures to ensure accurate financial management for the entities.

## Due Diligence

### *Getting Deal Conviction through effective Due Diligence*

We follow a holistic approach to Due Diligence, covering accounting, financial, commercial, operational, legal, taxation and regulatory aspects involved in any transaction - keeping synergies at the heart of any deal, may it be a financial or strategic deal.

Some of the apparent benefits derived out of our extensive Due Diligence exercise include early identification of potential deal issues, providing key inputs that directly impact valuation, factual confirmation with management to avoid unpleasant surprises, giving constructive feedback on accounting policies and internal control procedures, providing key inputs for effective transaction closure and post-deal integration.

Our Due Diligence experience spans across transactions such as mergers, acquisitions, demergers, divestitures, spin-offs, carve-outs, joint ventures, strategic alliances, reorganisation, PE & VC investments among other forms of strategic as well as financial transactions.

Our depth of experience and breadth of service offerings is largely due to the cross functional team of professionals possessing diverse set of competencies in the areas of finance, taxation, legal, regulatory and compliance, which helps us provide holistic solutions even for the most complex deal issues.

*Our experts undertake a thorough Due Diligence process that can either turn out to be a Deal maker or a Deal breaker*




# Tax

## Corporate Tax

### *Optimising your tax through technical leadership*

Keeping in mind that Tax has become a global reputation and political subject affecting the goodwill of an entity in recent times, it mandates a need for specialist advice and services to manage various tax obligations pro-actively.


KCM's Corporate Tax team assists clients in corporate tax at every stage of the transactions, i.e., planning, advisory, reporting, assessment and litigation. KCM advises its clients what it is ready to defend before the courts, if required. Our rigorous tax research methodology and sharp representation skills backed by exceptional litigation strategies bring value to clients' business decisions.



*Our vibrant team of professionals breathes Tax and works in sync to provide end-to-end tax solutions to clients.*

KCM considers the sensitivity of Tax to various stakeholders and provides value-added services by keeping the highest level of ethical standards and quality of services.

KCM has been consistently recognised as a Leading Tax firm in India by International Tax Review. It has a strong thought leadership and apart from its marquee post Budget publication, it is known for its periodic publications like KCM Guide, KCM Insight and KCM Flash on various tax matters.



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## International Tax

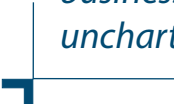
### *Global tax expertise at your footsteps*

BEPS initiatives have changed conventional international tax laws to rewrite cross-border tax rules with a view to make it commensurate with present business models. The International Tax rules are evolving faster than ever. A dedicated and specialised team at KCM advises its clients on a proactive basis enabling them to keep their cross-border transactions tax-optimised.

Some of the important service areas concerning international tax include:

- Inbound and outbound investments and IP holding structures
- International tax changes (including BEPS) – impact analysis and risk mitigation strategies
- Tax-efficient cross-border transaction structuring based on local tax laws and DTAA
- High-level review of tax inefficiencies in intra-group transactions and mitigation strategies

*With decades of international tax experience, our specialists help businesses navigate through the uncharted cross-border journey*



- Tax efficient repatriation strategies
- Foreign Corporation compliances
- Advance Ruling & Mutual Agreement Procedure

KCM provides legitimate, practical and holistic solutions to its clientele and does not stop just at providing answers. KCM helps bridge this gap by making its clientele aware of the cross-border laws and thereby arriving at effective and efficient international tax solutions.

## Expatriate Tax

### *Helping your movement across borders*

Cross-border mobility of people is a critical facet of going global. At KCM, our expatriate services team seeks to hold hands in the tax-and-regulatory-efficient transition of people across geographies.

Our tailored solutions for expatriate services include advising and assisting at each stage of the expatriate's movement to India –

- Expatriate agreement & compensation structuring
- Tax and regulatory implications to the company
- Employee registrations and compliances
- Other Tax & Regulatory Compliances

*KCM's expatriate services team seeks to assist the smooth transition of people across geographies in a tax and regulatory-efficient manner*

Expatriate tax arrangement structuring involves an interplay of social security tax, goods & services tax, exposure to permanent establishment, employee withholding tax, immigration laws, etc. and an arrangement that's not structured properly could be highly cost-inefficient.

## Transfer Pricing

### *Navigating the Arm's Length Principle*

Over the last two decades, KCM has established itself in the Transfer Pricing domain by demonstrating its capabilities to formulate & honour Transfer Pricing requirements across the globe.

*Our bespoke approach ensures assistance at each level of the transfer pricing life cycle, from pre-transaction planning & structuring to compliance and documentation*

Our team handles each stage of the transfer pricing life cycle to align the client's business operations & objectives in a manner that meets with transfer pricing requirements in spirit & law.

We have wide experience in determination of arm's length price of transactions with special considerations like royalties, license fees, management fees, borrowings, guarantees, contract manufacturing, captive service providers, contract research organisations, limited risk distributors, etc.

We have a dedicated team of Transfer Pricing professionals serving clients for meeting Indian as well as Global Transfer Pricing requirements.

We cater to more than 15 jurisdictions for carrying out benchmarking evaluation and preparation of transfer pricing documentation complying with local requirements.

Services in relation to Transfer Pricing include –

- Group Transfer Pricing Policy – formulation and implementation
- Value chain analysis and restructuring
- Pre-transaction Benchmarking Studies
- Transfer Pricing reporting and compliance
- Global Transfer Pricing Documentation
  - Master File
  - Synchronised Local files across jurisdictions
  - Country by Country Report
- Advance Pricing Agreement & Mutual Agreement Procedure

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## Indirect Tax

***Strengthen your supply chain by optimising your indirect taxes***

KCM's uncompromising approach helps in delivering compliance before time. This is on account of in-depth knowledge of GST, Customs and legacy laws like Service Tax, VAT and Excise.

Opinions that defend business position and acclaimed representations up to Tribunal keep the business tax-efficient and make the processes effective in controlling tax leakage.

The technical knowledge is kept updated with continuous training in emerging areas, techniques and platforms for ensuring the best service delivery.

We customise our approach and methodology across the spectrum of industries and business models. Key highlights of our indirect tax services include -

- Solution-driven approach
- Focused and efficient Dashboards + MIS for decision-makers to stay in command of both ongoing and upcoming tax matters
- Approach to have a “ready-to-assessment” file and be ready for audit before it is taken up to mitigate exposures
- Automated solutions for undertaking compliances
- Immaculate checklists and processes for undertaking more than 40 different types of reconciliations required for monthly GST compliances

*Each transaction carries a tax, and KCM knows how to help you avoid surprises, be it in Customs or GST, etc. with robust compliances, timely advice, and with a flair in representation.*




# Regulatory

## Corporate Laws

### *Enhancing stakeholders' value through Strong Compliance*

Governance-related requirements have increased drastically over the past decade and so are the other compliances under Corporate Laws. KCM has a specialist team of company secretaries as well as chartered accountants to guide and support in compliance with various regulatory requirements.



*A corporate needs to evaluate nuances of corporate laws for each activity and our team supports you in ensuring zero non-compliance and 100% adherence to the law*

Secretarial, advisory and compliance services in relation to corporate laws include –

- Incorporation, conversion and winding-up of companies and LLPs
- Advising on the regulatory requirements for specific transactions involving further issue of equity (preferential allotment, private placement), borrowings, related party transactions, corporate social responsibility, etc.
- Petitions for amalgamation, demerger, capital reduction and other compromises and arrangements before NCLT
- Reporting and filings under corporate laws

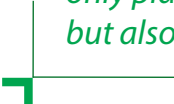
## Exchange Control

### *Your first step towards your cross-border transactions*

KCM advises and supports its clients with respect to FEMA requirements in inbound as well as outbound capital account transactions like equity infusion, borrowing or lending, guarantees, immovable properties, repatriation, etc. and each of the above transactions have varied nature of conditions and compliance requirements.

FEMA Health Check is one of the most interesting diagnostic programs, designed by KCM and well appreciated by clients, which helps the client to identify the areas of concern, potential non-compliances and helps them to mitigate or regularise them before regulator detects them.

KCM also has extensive experience on seeking special approvals for the transactions not covered by the general approval. It also assists its clients in the compounding proceedings wherever applicable.



*Our in-depth understanding of the most critical law coupled with practical experiences help you not only plan cross-border transactions but also execute them hassle-free*



***We help organisations comply with the requirements of Corporate Laws, Exchange Control Regulations, SEBI and other allied laws***



# Business Advisory

## Transaction Advisory

### *Dealing with Deals*

At KCM, our Transaction Advisory team provides structuring, restructuring and optimisation services to clients and supports them in creating the ideal structure to implement a given strategy by streamlining the requirements under various laws including Income Tax, FEMA, Companies Act, Stamp Duty, SEBI and disclosure & reporting requirements under Ind AS.



*Right from deal conceptualisation to deal execution, our team provides end-to-end support in terms of identification, negotiation, structuring, drafting, and ensuring that the parties strike the right chord*

The team has developed expertise in this area with the experience of successfully closing numerous transactions, both domestic and cross border, involving complete takeovers, JVs, as well as staggered divestments and restructuring covering:

- Incorporation, conversion and winding-up of companies and LLPs

**We prioritise your business and advise you on various aspects, from routine compliances to complex transactions, from accounting to incentives, from set-up to start-up!**

- Externalisation of structure enabling repatriation of profits/sale proceeds of Indian company
- Group restructuring for Indian and foreign MNCs operating across multiple jurisdictions
- Suggesting structures for tax optimal repatriation of funds to Indian Promoters
- Evaluating existing structures from the general and specific anti avoidance rules perspective and suggesting alternatives in compliance with the laws
- Evaluation of applicability of 'Indirect Transfer' tax and ways and manner of mitigating the same
- Structuring from point of view of exit for companies preparing for sale
- Restructuring of capital involving advice on the optimum capital structure for new entities considering future funding requirement, repatriation and exit opportunities

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## Accounting Advisory

### *Beyond Audit*

Financial reporting is increasingly complex, and given the growing scrutiny on corporate governance, it is more important than ever to correctly interpret and apply accounting standards to drive appropriate decision-making, boost productivity and increase levels of trust and transparency with stakeholders.

Our accounting advisory offering provides an integrated approach that is practical and commercially astute. We provide expert support in accounting for complex transactions, navigating new and existing standards and developing guidance for accounting positions.

KCM has rich experience to support its clients in Ind AS implementation, GAAP conversions, opinion on accounting treatment of complex transactions (including business combinations, financial instruments, etc.), financial reporting and disclosure reviews, impact analysis of new accounting standards, etc.

*Enhancing confidence and trust in accounting, including financial reporting*

## India Entry Strategy & Incubation Services

### *We help strategise your India Entry*

In evolving times, it is important for a multinational group to undertake a proper evaluation of the business requirements, vis-à-vis the India Entry Strategy considering the local tax and regulatory parameters. We understand the business model and long-term objectives of the multinational group for investing into India and advise them as to the most optimal form and manner of set-up in India considering tax concessions, federal and state incentives, regulatory restrictions, repatriation and exit tax implications, etc.

Post set-up, we also support our clients to incubate their accounting, tax and regulatory function within KCM to allow them to focus on their core objectives of setting up the business. We attempt to completely handhold our clients during the initial 2 to 3 years of their set-up in India till the time they become self-sufficient and thereafter, become trusted Business advisors to our clients for years to come. Each Incubation Team is led by an Incubation Lead who is SPoC for the client and has the

*KCM's unique Incubation Support Services are aimed at offering a set of services to foreign businesses which plan to start on a small scale, with bigger plans for the future!*

overall responsibility of managing accounting, tax and regulatory function in India. Incubation Lead coordinates with various internal KCM teams for necessary activities in relation to accounting and book-keeping, Corporate Tax, Indirect Taxes / Goods and Services Tax (GST), Transfer Pricing and Company Law and Exchange Control Regulations.

## Start-up

### *Let's 'Start-up'!*

India has the world's fastest-growing start-up ecosystem in the world. Since the inception of the 'start-up' mission, India has witnessed the recognition of more than 70,000 start-ups till 30 June 2022.

If you have an idea that is technologically advanced, innovative and scalable, you are at the right place.

Specialists at KCM can help you in multiple ways, including:

- Understanding your idea and evaluating eligibility for being recognised as a 'start-up'
- Applying to the Central Government for recognition
- End-to-end assistance during fundraising, including due diligence, negotiation support, documentation support, etc.
- Applying for approval for income-tax reliefs and holidays
- Advisory around conditions to be fulfilled and ensuring compliance with the same





*KCM helps understand your innovative ideas and becomes a partner in your 'Start-up' story*

KCM has assisted its clients in ed-tech, manufacturing, fintech and other technology sectors in evaluating the various start-up incentives and in successfully getting them recognised by the Central Government. KCM has also helped start-ups successfully close funding rounds by handholding the entire process.

## Government Incentives

### *Incentivising your business through government incentives*

India is becoming a manufacturing hub, with MNCs across the globe shifting their manufacturing base from other Asian jurisdictions to India. There is a plethora of incentives that could be available depending on your industry and the nature & size of operations. The incentives range from reimbursement of capital expenditure to reimbursement of operational expenditure, single window clearance, waiver of duties, etc.

Specialists at KCM keep a track of industry-specific and location-specific incentives rolled out by the Central and State Governments and provide you with a robust analysis to help your business make the maximum out of the available incentives. We understand your business, undertake a threadbare evaluation of the incentives, and provide you with a comparative analysis of the same that helps you in decision-making.

Our services include:

- Advisory around conditions to be fulfilled and ensuring compliance with the same
- Identifying the right incentives for your business
- Evaluation of the incentives
- Discussing with you the financial and other impact of the potential incentives
- Identification of the right partner to help monetise the incentives

KCM has assisted its clientele across industries, viz. Textiles, Electronics, EVs, IT / ITes, Other Manufacturing, etc. in evaluating the Central and State level incentives available across various states.

*KCM's eye for detail helps you identify the incentives specific to your industry and location*



# Management Consulting

## Strategic Advisory


***You define the destination; we strategise the journey!***

As organisations grow and expand over time, a strategic reorganisation of existing structures becomes inevitable to survive and increase value. As is rightly said, change is the only constant, and revisiting the organisation structure at every stage of the business becomes crucial to ensure a competitive edge and proactive anticipation of the demands of the industry, marketplace and stakeholder expectations.


We provide strategic advisory to the top leadership and/or owners of industrial houses and professional firms and help in implementing the suggested strategy using the multi-disciplinary team.

The services in this area are wide-ranging and include the services like organic and inorganic growth strategies in terms of emerging areas, new territories, strategic alliances, product or service portfolios, organisation bandwidth and related areas. The services also include forging new alliances or separating the existing partnership or distribution of assets/businesses between the partners, families or arriving at an understanding, settlement or partition in the families.

Some of the niche areas in which our strategic advisory or mentorship services play a very crucial role are Mergers and Acquisitions Strategy, Joint ventures for family-owned enterprises, Entry strategy / Joint ventures for Indian and foreign corporation, Family partition/settlement, Succession Planning and more.



*Our Senior Partners bring in decades of experience and work along with you to take your business to the next level, both organically and inorganically by defining clear and implementable strategies*




We help strategise your policies, numbers and governance considerations.

## Valuation

### ***Collaboration of Numbers with Narrative***

The exercise of valuing a business is not a standardised process of running an Excel valuation model. It is hurdled with uncertainty, subjective judgements or assumptions and an element of human bias created by differing perspectives and diverse market opinions.



*From perspective to practicality, from "what is" to "what will be", KCM's team of valuers has a knack of understanding businesses and reading between the lines that help you substantiate what you value and demonstrate how you value*

We approach an assignment with the objective to overcome these hurdles and focus on the drivers of value whilst being conscious of the industry, stage of the business cycle that the company operates in, purpose of the valuation exercise, stakeholder expectations and regulations surrounding the same. In today's scenario, business valuations are driven by the narrative, provided they are supported by the numbers. An optimal business valuation is one where narrative and numbers

supplement each other in pursuit of maximizing the value for its stakeholder.

Some key decision-making areas where we offer valuation assistance include:

- **Strategic Valuation** for evaluating business growth and expansion strategies including feasibility review of a proposed Capex plan
- **Pre-deal Valuation** and creation of bespoke financial models for entities seeking to raise funds, considering mergers or acquisitions, or joint ventures, or divestures
- **Post Transaction Valuation** and evaluation of synergies
- **Valuation for Start-ups** and new businesses in the form of a business plan and evaluation of funding requirements at various stages of the business cycle
- **Valuation of Intangible Assets** and apportioning value to various assets through a Purchase Price Allocation

## Governance, Risk and Compliance

### *Strengthening Process, Enhancing Governance*

Reviewing, revising, revisiting the business processes and controls on a periodic basis becomes important to ensure processes and controls remain relevant to the size of the business, nature of the industry and applicable laws. Risk Management assists an organisation to identify potential risk and mitigate them to enable it to remain competitive in today's scenario.

Some of the niche areas in which our GRC services plays a very crucial role in building robust process & controls and managing the risk of our valuable clients are listed for reference.

**Governance** - Internal Audit, SOP preparation, IFC Framework, Sarbanes-Oxley (SOX), Internal Audit Effectiveness, ERP Implementation Support

**Risk** - Enterprise Risk Management Framework, Control Definition, Fraud Investigation



**Compliance** - Preparation of Compliance Register, Review of Statutory Compliances, Third Party Compliance

*Comprehensive approach to help achieve business objectives through technology-driven, high-quality and in-depth reviews, assessment of controls and benchmarking of compliance*

## Environment, Social and Governance

### ***Reforming the Business Outlook***

KCM, since its foundation in 1958, has held integrity as an intrinsic and immutable part of its professional practice. We believe that this principle adopted by us wholly complements our ESG advisory and assurance practice.

With the introduction of the ESG mandate by SEBI, the top 1000 listed companies are already required to file a Business Responsibility and Sustainability Report (“BRSR”) through which such companies can disclose their value-creating measures in the aspects of Environment, Social & Governance. A voluntary adoption is also encouraged as it also assists in enhancing the long-term value of the business among various stakeholders other than investors. Further, adopting ESG measures can also pave the way for cost reduction through process improvement and thereby augment the returns from the business.

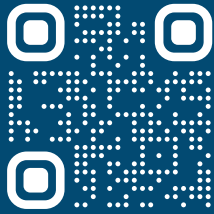
*Contributing to the environment and society is of paramount importance, whether or not, mandated by law. We believe in it with conviction and help you comply with the requirements, if mandated or help you plan and prepare for the same to build trust*

# Accreditations



# KCM Publications





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Independent Member  
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