

**HMVN & Associates**  
**Cost Accountants**

Mobile: 9313174418

Ph.: 011-47034124

1008, Aggarwal Cyber Plaza-1,  
Netaji Subhash Place,  
Pitampura, Delhi – 110034.  
E-mail: cma.hmvn@gmail.com

Date: 27-04-2026

The Board of Directors,  
Kisan Mouldings Limited,  
K-Wing, Tex Centre, 26-A,  
Chandivali Road, Andheri-East,  
**Mumbai – 40007256 (Maharashtra).**

Dear Sir,

Sub: **Cost Audit of your Company for the year ended 31-03-2027.**

This has reference to your proposal to appoint us as Cost Auditor of the Company for the financial year ended on 31-03-2027. We shall be happy to accept the appointment as Cost Auditor of the Company, if so, made by the Board of Directors of the Company.

We would like to inform you that we do not suffer from any disqualifications as specified inter-alia under Section 141 of the Companies Act, 2013 ("the Act") read with Sections 148 of the Act.

We further confirm that the appointment, if made, will be within the limits prescribed under Section 141(3)(g) read with Section 148 of the Act.

We would also like to inform you that the Partners of the firm are holding Certificate of Practice issued by the Institute of Cost Accountants of India and are in whole time practice. Our Permanent Account Number is **AAGFH2788C** and Registration No. of the Firm is **000290**.

We further certify that we are an independent firm of Cost Accountants and are at arm's length relationship with the company.

We also confirm that there are no orders or proceedings which are pending against our firm or any of our partners relating to professional matters of conduct before the Institute of Cost Accountants of India or any competent authority or any court.

Thanking you,

Yours faithfully,  
**For HMVN & Associates,**



(Surya Kant Lal)  
M/No.: 28888  
Partner

# HMVN & Associates

## COST ACCOUNTANTS

Phone: 011-47034124

Mobile: 093131-74418

909, GD-ITL, Northex Tower,  
A-9, Netaji Subhash Place,  
Pitampura, Delhi – 110034.  
E-mail: [hma.hmvn@gmail.com](mailto:hma.hmvn@gmail.com)

## **PROFILE**

|                                  |                                                                                                                            |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Name of the Firm:</b>         | <b>HMVN &amp; Associates</b><br>Cost Accountants                                                                           |
| <b>Office Address:</b>           | 909, GD-ITL Northex Tower,<br>A – 09, Netaji Subhash Place,<br>Pitampura,<br><b><u>Delhi – 110034.</u></b>                 |
| <b>Contact Details:</b>          | Email id: <a href="mailto:hma.hmvn@gmail.com">hma.hmvn@gmail.com</a><br>Tel. No.: 011-47034124<br>Mobile No.: 093131-74418 |
| <b>Status of the Firm:</b>       | Partnership                                                                                                                |
| <b>Date of Constitution:</b>     | 4 <sup>th</sup> July, 2011                                                                                                 |
| <b>Firm Registration Number:</b> | 000290                                                                                                                     |
| <b>Number of Partners:</b>       | Three                                                                                                                      |

The firm was established in 2011 by **Sh. Hari Krishan Goel** Fellow Member of the Institute. He has been in the practice of Cost Accounting since 1993 as senior partner in R. J. Goel & Co. and has wide experience in costing/cost audit of Cement, Paper, Tyres& Tubes, Chemicals & lighting Industries. He was elected to Regional Council of the Institute of ICAI-cost and served as **Secretary & Chairman**. He was also elected to **Central Council of ICAI-Cost** for two term .i.e. 2007 -11 & 2011-15. During this tenure, he had the opportunity to participate in the conferences/ seminars of International Accounting Bodies, i.e. **CAPA & SAFA** held in **Canada, Malaysia & Pakistan**. He also remained chairman of Professional Development Committee and members of Executive Committee, MFS Committee, etc.

### **Partners:**

#### **Mr. Mohinder Pal Gupta (Qualified in 1987) Membership No.: FCMA - 7957**

Fellow Member of the Institute and one of the founder partners of the firm. He has retired as General Manager (Finance) from HMT Limited (Tractor Division) a PSU. He has handled different types of Audit like Internal Audit, Cost Audit, Statutory Audit, CAG Audit, Stock Audit, and Physical Verification of assets etc. During the practice he has been associated with various types of audits in different companies and few of them are as below;

Power Grid Corporation of India Limited, Indian Oil Corporation Limited, Steel Authority of India Limited, THDC Limited, NTPC Ltd, NHPC Ltd, RailTel Corporation of India Limited, IRCTC Limited and Konkan LNG Private Limited etc.

**Mr. Surya Kant Lal (Qualified in 2009) Membership No.: FCMA – 28888**

Fellow Member of the Institute and having pre & post qualification experience in various type of audits, He has been in regular practice since 2010. He has wide experience in Cost Audit of Cement, Power, Sugar, Aluminium, Paper, Chemicals, Pharmaceuticals, Steel Tubes/Pipes, and other industries etc.

**Mr. Sachin Jain, Membership No.: FCMA – 42100**

He is a Fellow Member of the Institute and has been in practice since 2017. He has experience in Cost Audit of various type of industries apart from the deep knowledge and experience of Goods and Services Tax.

**Staff:**

To deliver the best of our services we have a dedicated team of Qualified Cost Accountants and semi qualified trainees and the necessary supporting staff depending upon requirement.

**Experience of the Firm**

We are a team of professionals with substantial working experience in the fields of:

- Cost Audit
- Internal Audit
- Introduction and implementation of cost accounting system
- Physical Verification of Assets
- Review of cost structure
- Certification required under Goods and Service Tax, General Insurance etc,

The partners have versatile experience in different type of industries i.e. Cement, Automobile, Civil Construction, Chemicals, Consumer Goods, Edible Oil, Electricals, FMCG, Lighting, Metals, Oil & Gas, Paper, Power, Pharmaceutical, Steel & Steel products, Sugar, Tyres & Tubes, etc.

**Major Clients:**

1. IRCTC Limited (Railneer)
2. KRBL Limited
3. Udaipur Cement Works Limited (Subsidiary of JK Lakshami Cement)
4. RailTel Corporation of India Limited
5. Sesa Resources Limited
6. Autometers Alliance Limited
7. Duncans Tea Limited
8. Flowmore Limited
9. Apollo Building Products Private Limited
10. Apollo Metalex Private Limited
11. Svam Toyal Packaging Industries Private Limited
12. Apollo Pipes Limited
13. ALP Aeroflex India Private Limited
14. Cement Corporation of India Limited
15. Telecommunications consultants India Limited
16. Emerge Glass India Private Limited & Others

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