

CA Yogesh Kumar, Partner (Membership # 403036)

ACADEMIA of CA Yogesh Kumar

B.Com from CCS University
Fellow Chartered Accountant (F.C.A)
Information System Auditor from ICAI

Total post qualification experience : 8 Years

Areas of Expertise :

Provide core financial consultancy to PPP Projects in Infrastructure Sectors, Project Finance, Corporate Advisory, Auditing and Taxation.

Professional Experience:

Worked as a Partner of M/s **P A R Y & Co., Chartered Accountants** since **2004**. Work experience from 2004 to till date is as follows:-

I. CONSULTANCY IN POWER SECTOR

➤ **POWER FINANCE CORPORATION LTD.(PFC) (A Govt. of India Undertaking & a Navratna company)**

- (i) Financial Consultancy for **Talwandi Sabo Power Ltd. & Nabha Power Ltd., (Projects of PSEB on PPP model)**. The Scope of work included evaluation of RFQ & RFP responses, attending the pre-bid meetings and reply the queries raised by PSEB officials and bidders, framing of PPA, Share Purchase Agreement , Compliance of Companies Act and Indian & International Accounting & Auditing Standards and practices in relation to Power Sector which provided exposure to power sector policies and Electricity Regulatory matters.
- (ii) Providing **Lender's Financial Advisor (LFA)** services on behalf of **PTC India Financial Services Ltd.** for Greta Energy Ltd. in connection with its 15 MW Project in Mul, Maharashtra.

➤ **NTPC LTD. (A Govt. of India Undertaking & a Navratna Company)**

Conducted internal audits of following power plants:

- a. **Farakka, West Bengal**
- b. **Seepat, Madhya Pradesh**
- c. **Various Projects of Power Grid Corporation**

In respect of above assignments, following services have been provided:

- (i) Review of bidding process in allotment of contracts for setting up power plants.
- (ii) Review of compliance of pre & post award conditions of contract.
- (iii) Review of running bills of contractors.
- (iv) Review of Internal Controls related to payments & expenses & purchase of assets, inventories & consumables.
- (v) Review of all procurement procedures & allotment of procurements contracts.
- (vi) Review of inventory & funds management.
- (vii) Review of compliance to the statutory provisions.

II. CONSULTANCY IN HIGHWAYS SECTOR

- Providing Financial & Project Consultancy & Bid Process Management Services to **National Highway Authority of India (NHAI)** for following National Highways projects for implementation on PPP (BOT-Toll/Annuity) model under Phase-III & V of NHDP :
 - (i) Four Laning of **Cuddappah – Kurnool** Section of **NH-18** in the State of Andhra Pradesh under BOT (TOLL) Basis.
 - (ii) Four Laning of **Patna-Muzaffarpur** Section of **NH-77** in the State of Bihar under BOT (TOLL) Basis.
 - (iii) Six Laning of **Samakhiali - Gandhidham** Section of **NH-8A** in the State of Gujarat under BOT (TOLL) basis.
 - (iv) Four Laning of **Hazaribagh-Ranchi** Section of **NH-33** in the State of Jharkhand under BOT (Annuity) Basis.
 - (v) Four Laning of **Patna-Buxar** Section of **NH-30 & NH-84** in the State of Bihar under BOT Basis.
 - (vi) Two/Four Laning of **Bakhtiyarpur-Khagaria** Section of **NH-31** in the State of Bihar under DBFOT (Annuity) Basis.
 - (vii) Two Laning of **Chhapra - Gopalganj** Section of **NH-85** in the State of Bihar under BOT (Annuity) Basis.
 - (viii) Four Laning of **Chhapra-Hazipur** Section of **NH-19** in the State of Bihar under BOT (Annuity) Basis.
 - (ix) Two/Four Laning of **Khagaria-Purnia** Section of **NH-31** in the State of Bihar under BOT (Toll) Basis.

In respect of above assignments, following services have been provided:

- (i) Review of Model Concession Agreement, Financial appraisal and modeling of the project, and estimation of positive or negative Viability Gap Funding.
 - (ii) Preparation and issue of complete RFQ/RFP documents along with Draft Concession Agreement.
 - (iii) Assistance to the Authority in Pre-Bid meeting and replies to the Pre-bid queries.
 - (iv) Assistance in evaluation of RFQ Applications, Bids & issue of Letter of Award.
 - (v) Vetting of SPV formation documents and assisting Authority in signing Concession Agreement with the Concessionaire.
 - (vi) Review and examination of the financing documents and other agreements submitted by the concessionaire at the time of financial close and assist the Authority in Financial Closure of the Project.
- Providing Financial & Project Consultancy & Bid Process Management Services to **Jaipur Development Authority (JDA) as Financial Analyst** for Six Laning of Jaipur Ring Road from Ajmer Road to Agra Road Section at Jaipur in the state of Rajasthan on DBFOT (Toll) basis which included the following services:
- (i) Performed the same activities as done for NHAI .
- Provided Financial Consultancy Services to **U.P Expressways Industrial Development Authority (UPEIDA) as Financial Analyst** for Eight Lane access controlled expressway on the right bank of Upper Ganga Canal from Sanauta Bridge (Distt. Bulandshahar) to near Purkazi (Distt. Muzaffarnagar) before Uttar Pradesh-Uttarakhand Border. It's a kind of exclusive project which includes Township Development, Hydro Projects and 8 Lane access controlled expressway which included the following services:
- (i) Review of Model Concession Agreement, Financial appraisal and modeling of the project, and estimation of positive or negative Viability Gap Funding.
 - (ii) Preparation and issue of complete RFQ/RFP documents along with Draft Concession Agreement.
 - (iii) Assistance to the Authority in Pre-Bid meeting and replies to the Pre-bid queries.
 - (iv) Assistance in evaluation of RFQ Applications, Bids & issue of Letter of Award.

III. PROJECT FINANCE SERVICES

Vast experience in project finance with demonstrated track record. Experience of successfully structuring and managing infrastructure projects in energy and transportation sectors. Exemplary understanding of debt financing and capital markets, including bank debt, bonds, tax equity, and private placements. Quantitative thinker with strong technical qualifications, skilled at developing, maintaining, and reviewing spreadsheet-based financial models. Strong understanding of advanced financial analytics, including risk-management

principles. Adroit communicator, adept at face-to-face meetings with clients, investors and debt issuers.

List of some of the clients served for financing services:

- Indogulf Diagnostics and Research Center Pvt Ltd.
- Graphix Mega Times Ltd
- G N Hostels Pvt Ltd
- Maa Durga Steel,
- Uttranchal Industries,
- Diamond xclusif

IV. CORPORATE ADVISORY, AUDIT & TAXATION SERVICES

- Provided Corporate Advisory, Audit & Taxation Advisory Service in Income tax, Corporate Laws & Management Consultancy to Private & Public Ltd. Companies, Trust, Societies & other entities in India & Abroad.

Pre-Qualification Experience:

Worked as an article in M/s **Anuj Suresh & Co, Chartered Accountants & M/s Subhash Chand & Co, Chartered Accountants** from **1999 to 2003**.

Activities performed:

- (i) Concurrent & Statutory Audits of Banks & PSUs
- (ii) Statutory & Tax Audits of various Manufacturing, Trading & Service Provider Companies
- (iii) Accounting & Taxation Work
- (iv) Project Financing

Language:

	Speaking	Reading	Writing
English	Excellent	Excellent	Excellent
Hindi	Excellent	Excellent	Excellent

(Yogesh Kumar)