

## **Professional Resume**

Sharma Kathuria & Co.

### **Firm**

Sharma Kathuria & Co. is a Professionally managed, enterprising & growing, Delhi (India) based Chartered Accountants firm, registered with the Institute of Chartered Accountants of India in Feb., 1998, being headed by highly experienced and qualified fellow of Chartered Accountants who are also specialised in different fields such as 'ISA' and 'IRM' with sound professional competency catering to various requirements of the modern age corporate world.

Ours is a CAG & RBI empanelled senior firm in existence for last 25 years.

The firm has versatile expertise in different facets of profession covering Direct & Indirect Taxes, Auditing (Statutory, Tax & Internal audits), Standard Operating Procedures Audit, Legal Compliances Audits, Forensic Audits, and Stock Audits & GST Audits.

The firm has presence in three states viz. Delhi, Haryana & Utrakhnad with most modern well equipped centralized offices and ultra-modern hardware and software facilities.

The personnel strength of the firm consists of three full time chartered accountants, two chartered accountants on consultation basis, one retired banker of ZM rank and one retired Sr. Manager of General Insurance sector.

### **Experience**

The firm is performing consistently for last 25 years with its team of Professionals and Audit Staff in all the segments of profession. The Firm is providing specialized need based services to Insurance, Banking, Pharma, FMCG and Retail sector apart from operating in traditional practicing segments.

For the last two decade the firm is strengthening its experience in Specialized Audits be it Internal Audit of Insurance Sector, Revenue or Inspection Audits of Banks, Accounting of Large Public Sector Undertakings pending for number of years, Stock Audits of Corporates & Govt. owned retail chains like Reliance Fresh, Spencer's Retail, Big Bazaar, Panasonic India, Kendriya Bhandars, Army Headquarter Canteen. Firm has carried out Standard Operating Procedure (SOP) Audits of more than 200 stores of Big Bazaar, Spencers' Retail, Reliance Fresh and Music World.

### **Mission**

Our Mission is to provide the most competitive service to our esteemed clientage, backed by a decade of research and innovation in the field of audit, account handling and legal consultancy. In the new millennium many new sectors has emerged creating a cascading effect on the professionals to grow in a more dynamic way, few of such sectors are Retail, Insurance Banking and E Commerce in which we are already involved as internal auditors and our firm is delivering the desired objectives of the management through periodic reviews, ratings micro checks and online verifications.

## **Services**

### **Statutory Audits**

A well laid down Audit Plan is chalked out and all such checks and reviews incorporated as are necessary to ensure true and fair presentation of financial statements. The team reviews compliance with various laws and generally accepted accounting principles to ensure that financial statements are free of any misstatements, errors and discrepancies.

### **Internal Audits**

Internal Audit is used as an effective management tool to detect the flaws and errors in the system and to ensure that these are rectified on the spot so as to minimize the frauds, errors and omissions. Our audit team provides assurance that the key risk areas are identified, managed and controls are ensured.

### **Taxation Services**

Direct taxes, Tax Planning, Conducting Tax Audits, Filing ITR, Advance Tax Advisory

### **Finance & Accounts**

Preparation of Project reports and CMA Data, Funds Flow and Ratio Analysis, Fixed Assets and Inventory Management, Reconciliation of Accounts, Costing and Budgeting, Maintaining Accounting Records, Finalization of Accounts, Preparing Financial Statements, Debtor's / Creditor's Management, Cash management, Pay Roll Processing, MIS Reporting. Accounting of large financial transactions of Public Sector Undertakings (PSUs) with reconciliation of all major accounts.

### **Secretarial Services**

Registration and Incorporation of Companies, Filing of Statutory Forms and Documents with R.O.C, Maintaining Statutory Registers and Records, Maintaining Minutes Book, Assistance in establishing branch office, liaison office by overseas companies, other advisory services.

### **Process Audits and Ratings**

Our audit team conducts the periodic review of prevailing systems over the set procedures and enlists the system deviations. The whole operational system undergoes the rigorous verification process and the unit is rated on the basis of compliances with the standard procedures.

## **Retail Audits**

Over the years our firm has gained special exposure to organized retail sector audits be it physical verification of stores, post physical inspection verification of randomly generated samples, theme based audit of logistics and sales, inspecting peripheral reference of stocks, rating of stores on the basis of performance etc. The audit team of the firm has carried out internal audit of more than 200 Stores of Reliance Fresh, Reliance Super Stores and Spencer's Retail across the country.

The objective of the firm is to gain specialization in audit of organized retail sectors and to make the Internal Audit process a value addition to the enterprise by helping control the pilferage, dump and stock outs and to check the adherence to laid down systems and procedures

## **Major Audits conducted by the firm of organized retail sector are as under :**

- 1) Kendriya Bhandar Stores all over Delhi.
- 2) Army Headquarter Canteen, Delhi
- 3) Reliance Fresh Stores across the Country
- 4) Reliance Super Stores across the Country
- 5) Spencer's Retail Delhi NCR and Punjab
- 6) Tata Indicom (DIESEL), Meerut
- 7) Big Bazaar Stores across Country

## **Partners**

**Sanjay Sharma** (Fellow Chartered Accountant)

**FCA: 1998**

**Fellow member of Institute of Chartered Accountants of India**, Mr. Sharma has 25 years of intense diversified experience of Audits, Taxation, Project Funding, Forensic Audits, and SOP Audits.

Mr. Sharma has acquired varied professional skills over the years in the field of Direct Tax Matters, Corporate Accounting, Project Financing, Company Law Matters, Investment Planning, Portfolio Management, Merchant Banking and Risk Management.

Mr. Sharma has represented clients before Serious Fraud Investigation Office (SFIO), Central Bureau of Investigation (CBI), and Directorate General of Anti Profiteering (DGAP).

Mr. Sharma has headed PAN India Team of Standard Operating Procedure (SOP) Audits of Large Retail Sectors Outlets. Mr. Sharma has distinct experience of writing SOPs and conducting specialized Audits of SOPs and Processes.

Mr. Sharma has attended various workshops on Forensic Accounting & Auditing and is capable of handling Forensic Audits Independently.

**Dharmesh Kathuria** (Fellow Chartered Accountant)

**FCA: 2002**

**Fellow member of Institute of Chartered Accountants of India** with a Post qualification Diploma in Information System Auditor (DISA), Mr. Kathuria had 20 years of experience in various fields of profession.

Mr. Kathuria has independently handled Statutory and Non-Statutory Audits and Accounting assignment including formulation of accounting systems & implementing them in real situation, formulation of budgeting and costing for manufacturing units and acting as Concurrent & Internal Auditors for Banks & Corporates.

Mr. Kathuria has intense exposure of Indirect Taxation and has successfully handled Sales Tax, VAT & GST matters of large Corporates and MSME Clients.

Mr. Kathuria has also worked on large accounting data and reconciliation thereof and completing the multi years pending accounts of Public sector Undertakings (PSUs).

**Rama Kant Nagpal (Fellow Chartered Accountant& CAIIB): Senior Chartered Accountant & Ex Senior Banker**

**Fellow member of Institute of Chartered Accountants of India** Mr. Rama Kant Nagpal is a performance driven professional having over 3 decades of experience in Banking & NBFC (Housing Finance) sector. He has worked as Vice President of Centurion Bank Ltd. for 7 years and on various senior positions with Central Bank of India for 21 years. Last Position held in Central Bank as AGM-Mumbai Main Branch. He is also founder MD/Chief Executive of Cent Bank Home Finance Ltd, A Subsidiary of Central Bank based at Bhopal, Jointly promoted with NHB, HUDCO& UTI.

In his long and vast career in Banking, Mr. Nagpal acted among other positions as Senior Internal auditor of Central Bank of India and played a crucial role in unearthing Sethia Group& Others Scam involving over Rs. 500 crores through inspection ad internal Audit of UK branches of Central Bank of India. He has also carried out large number of special audit assignments involving inspection of large borrower accounts for reporting of diversion of funds and unearthed Maritime Import/Export LC frauds.

Mr. Nagpal has also carried out Statutory Audit of Urban Cooperative Bank, Ahmedabad, and Audit of various Toll Plaza units of National Highway Authority of India, Concurrent Audit of State Bank of Saurashtra, Information System Audit (ISA) of 40 branches of District Cooperative Bank in Gujarat.

**Team**

Sharma Kathuria & Co. is professionally managed by a team of 12 highly competent executives with a near zero attrition. That is the only reason for nationwide services and a long list of highly satisfied patrons across the continent. The team is committed to achieve the client's expectations and maintain high standards of professional ethics.

Apart from its partners the firm has following key personnel's:

Subhash Saini (Retd. S. M. Of PSU Gen. Insurance)  
Sanjay Arora (Consultant Trust & Co.op. Societies)  
Amit Aggarwal (Company Secretary)  
CA Mukul Jain  
CA Dinesh Bansal

## **LIST OF Clients SERVED**

### **PUBLIC SECTOR UNDERTAKINGS (PSUs)**

- Indian Drugs and Pharmaceuticals Ltd. (IDPL)
- The Projects & Equipment Corporation Ltd.(PEC)
- Power Transmission Corporation of Uttrakhand Ltd.(PTCUL)
- Doiwala Sugar Mills Ltd.

### **INSURANCE COMPANIES**

- The New India Assurance Co. Ltd. (D.O. Dehradun)
- United India Insurance Co. Ltd. (D.O. Dehradun)
- National Insurance Co. Ltd. (D.O. Dehradun)
- Bajaj Allianz life insurance

### **BANKS & FINANCIAL INSTITUTIONS**

- Punjab National Bank
- State Bank of India
- Union Bank of India
- Jammu & Kashmir Bank Limited
- Oriental Bank of Commerce
- Central Bank of India
- Delhi Nagrik Sehkari Bank
- Uttrakhand Gramin Bank

### **RETAIL/FMCG/MNCs**

- Yakult DANONE (India) Pvt. Ltd. (Japanese/German Collaboration)
- Drive India Enterprise Solutions Ltd. (Tata Indicom)
- Spencers' Retail (a Retail Chain of RPG Group)
- Reliance Retail Ltd. (Reliance Fresh)
- Future Retail Ltd. (Big Bazaar)
- Music World (An RPG Group)
- Army Headquarter Canteen
- Kendriya Bhandar (Retail Chain of Central Govt.)

## **OTHER CORPORATES & NON CORPORATE ENTITIES**

- Star Asia (Far East) Co. Ltd.(Bangkok)
- Hologram Manufacturers Association of India
- Shri Ked Insulations Pvt. Ltd.
- MIA Foods Pvt. Ltd.
- Mr. Elmond Foods Pvt. Ltd.
- ARC Autotech Pvt. Ltd.
- Nidhi Cables Pvt. Ltd.
- A.H. Products Pvt. Ltd.
- Greneity Infocom Service Pvt. Ltd.
- Highground Energy Pvt. Ltd.
- DU Parts Export Pvt. Ltd.
- Clifftop Resorts & Hotels Pvt. Ltd.
- Sparktech Systems Pvt. Ltd.
- TC Components Pvt. Ltd.
- Tosy Auto Pvt. Ltd.
- Town Park Buildcon Pvt. Ltd.
- Acuzio India Pvt. Ltd.
- Shree Garg Properties Pvt. Ltd.
- Rashmi Sales Pvt. Ltd.
- N.V. Trading Co. Pvt. Ltd.
- Pushpa Landcon Pvt. Ltd.
- Evergain Securities Pvt. Ltd.
- Forever Infratech Pvt.Ltd.
- Friends Health Pvt. Ltd.
- Gold Rain Developers Pvt. Ltd.
- Good Earth Technologies Pvt. Ltd.
- HSJ Nirman Pvt. Ltd.
- M.P. Impex Pvt. Ltd.
- Richmond Hospitality Pvt. Ltd.
- Vedanta Wellness Pvt. Ltd.
- SKOAA LLP
- Teleporters Travel Solution LLP

**PARTICULARS OF THE FIRM**

<b>Name of the Firm</b>	<b>SHARMA KATHURIA &amp; CO. CHARTERED ACCOUNTANTS</b>
<b>Address</b>	<b><u>DELHI OFFICE:</u> 509, DDA Building, Plot No.4, District Centre Laxmi Nagar, Delhi – 110092 <u>UTTARAKHAND OFFICE:</u> H.O : 51, Adarsh Nagar, Rishikesh (U.A) – 249201 <u>HARYANA OFFICE:</u> Flat No. 1103 , Tower 22 , Orchid Petal, Sohna Road , Gurigram-122016</b>
<b>ICAI Regn. No.</b>	<b>15268 N</b>
<b>CAG Registration No.</b>	<b>CR 1253</b>
<b>Bank Empanelment Unique Code No.</b>	<b>333473</b>
<b>Telephone Nos.</b>	9811514102, 9311332718 , 9582168360 011-46514102, 0135- 2430086
<b>E. Mail</b>	skco @ rediffmail.com skcoca@ yahoo.com
<b>Web Site</b>	<a href="http://www.caskco.com">www.caskco.com</a>
<b>Status</b>	<b>PARTNERSHIP FIRM</b>













