

PARTICULARS OF THE FIRM

Name of the Firm	SHARMA KATHURIA & CO. CHARTERED ACCOUNTANTS
Address	B.O : 509, DDA Building, Plot No.-4, District Centre Laxmi Nagar, Delhi - 110092 H.O : 51, Adarsh Nagar, Rishikesh (U.A) - 249201
ICAI Regn. No.	15268 N
CAG Registration No.	CR 1253
Bank Empanelment Unique Code No.	333473
Telephone Nos.	9811514102, 9311332718 , 9582168360 011-46514102, 0135- 2430086
E. Mail	skco @ rediffmail.com skcoca@ yahoo.com
Web Site	www.caskco.com
Status	PARTNERSHIP FIRM

SHARMA KATHURIA & CO.

FIRM RESUME



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 specialized in different fields such as 'ISA' and 'IRM' with sound professional competency catering to various requirements of the modern age corporate world.

The firm has expertise to range of activities covering the entire gamut from Direct to Indirect Taxes including Income Tax, Service Tax and VAT, Auditing covering Statutory Audits, Tax Audits & Internal Audits, System Review, Company Law Matters, Loan Syndication, Project Consultancy & Financing, Investment & Risk Management and Mergers & Acquisition etc.

The firm has most modern well equipped centralized office with ultra-modern hardware and software facilities. The personnel strength of the firm consists of three full time chartered accountants including one Senior Chartered Accountant & Ex-Banker, one Retired Banker of D.G.M rank from SBI and one Retired Sr. Manager of General Insurance sector as consultants.



Experience

Firm with its team of professionals and audit staff has consistent performance in all around activities encompassing the whole spectrum of Insurance, Banking, Pharma, FMCG and Retail.

For the last one decade the firm is strengthening its experience in Specialized Audits be it Internal Audit of Insurance Sector, Revenue or Inspection Audit of Banks, Reconciliation of Accounts of Public Sector Undertaking, Stock Audits of Govt. owned retail chains (Kendriya Bhandars) Process Audit of more than 60 stores of Spencers retail and Micro Check of 40 stores of Reliance fresh and SOP Audits of more than 200 stores of "Big Bazar" flagship FMCG retail stores of Future Value Retail Ltd.



Team

Sanjay Sharma (Fellow Chartered Accountant) Partner FCA: 1998

A highly experienced Fellow Member of Institute of Chartered Accountants of India, Mr Sharma has a rich 20years of experience of handling Statutory Audit, Bank Audit, Public Sector audit and dealing in Income Tax Matters, Company Law Matters and Project Financing etc., he is now equipped with various professional skills in the field of Taxation, Corporate Accounting, Project Financing, Company Law, Investment Planning, Portfolio Management & Merchant Banking and Risk Management , Forensic Accounting.

Dharmesh Kathuria (Fellow Chartered Accountant) Partner FCA: 2002

Groomed with Post qualification Diploma in Information System Auditor (DISA) and rich experiences in various fields of profession, Mr Kathuria is Fellow Member of Institute of Chartered Accountants of India, capable of independently handling of Statutory and Non-Statutory Audits and Accounting assignment including formulation of accounting systems & implementing them in real situations, formulation of budgeting and costing for manufacturing units and acting as Concurrent & Internal Auditors for Banks & Corporates. Completion of pending accounts with large outstanding reconciliations of Public Sector Undertakings is a Key Focus area of Mr Kathuria.

Rama Kant Nagpal (Fellow Chartered Accountant & CAIIB) Partner

Senior Chartered Accountant & Ex Banker

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 and 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.

He has also 5 years + experience of Heading Finance Department of Leading Central Government Pharma Company (August 2007 to May 2013) post his banking tenure& is handling BIFR Matters on behalf of Creditors against defaulting companies.

U.K. Nagpal (M.Com. LL.B, C.A.I.I.B.) Consultant

Senior Banker with the firm on retainer ship basis

Mr U.K. Nagpal has served State Bank of India for nearly 34 years as an officer in different positions and superannuated in March 2006 from Top Executive grade (Dy. G.M.).

Among other significant positions held by MR. U.K. Nagpal the prominent one was heading Foreign Department of State Bank of India as Dy. General Manager and handling monitoring of forex transactions of all India branches.

He has also acted as Dy.G.M inspecting official on mobile duty in the Audit and Inspection department of Corporate Office and was assigned inspection and audit of very large branches having business of over 200 crores.



Experience of Bank Audit

The Firm has undertaken more than 45 Statutory Branch Audits of PSU banks viz. Punjab National Bank, State Bank of India, Allahabad Bank and more than 35 Statutory Branch Audits of Regional Rural Banks Viz. "Nainital Almora Kshetriya Gramin Bank" and " Uttrakhand Gramin Bank". The Firm has also undertaken Concurrent Audit of UCO Bank, Defence Colony Branch and High Court Branch for consecutively 3 years respectively.

The Firm also has to its credit various Revenue Inspection, System Audits and Stock Audits of various Public Sector Banks Viz. Oriental Bank of Commerce, State Bank of India, UCO Bank. Partners' of Firm have wide Bank Audit experience and have individually handled various assignments of "Jammu & Kashmir Bank Ltd. "Union Bank of India", "Central Bank of India", "Bank of India", Canara Bank", Andhra Bank"

Statutory Audits

Punjab National Bank : 12 Branches of Dehradun Region

State Bank of India : 15 Branches of Hardwar & Dehradun Region

Allahabad Bank : 12 Branches Nainital & Hardwar Region

Nainital Almora KG Bank : 15 Branches of Nainital & Rudrapur

Uttarakhand Gramin Bank : 60 Branches of Almora & Dehradun Region

Concurrent Audits

Punjab & Sind Bank : Gole Market Branch , New Delhi

Uco Bank : Defence Colony Branch, New Delhi

Uco Bank : High Court Branch , New Delhi

Stock Audits

Uco Bank

Central Bank of India

State Bank of India

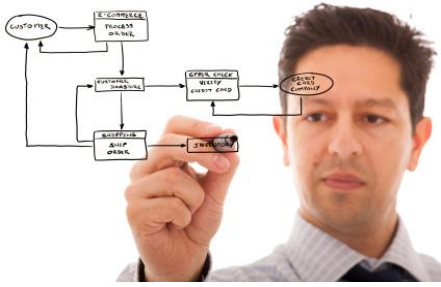
Focus Areas in Banking

Monitoring of Large Borrowal Accounts particularly newly sanctioned accounts Regular monitoring of Large Borrowal accounts under CDR /Rehabilitation Investigation of frauds/diversion of funds Other serious irregularities in Large Borrowal Accounts Concurrent/Internal Audit of Large Branches including Branches handling Foreign Exchange Business Stock Audit of Large borrowal Accounts Information System Audits Revenue Audits of Large Branches Surprise checking/audit of charged assets /securities to the Bank as per directions of the Bank



Experience of CAG/PSU Audits

The Firm is also registered with Comptroller & Auditor General of India and is undertaking CAG Audits since its inception. The Firm has vast experience of CAG Audits and has undertaken the audits of various Public Sector Undertakings Viz. Indian Drugs & Pharmaceuticals Ltd., Power Transmission Corporation of Uttarakhand Ltd., Doiwala Sugar Mills Ltd., National Insurance Co. Ltd. (Regional Office), United India Insurance Co. Ltd. (Development office), New India Assurance Co. Ltd. (Development office)



Experience of Specialised Audits

For the last decade the firm has acquired specialized experience of “Retail Sector Audit” and it has carried out varied audit formats for very large FMCG and Retail corporate. 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, Spencer's Retail and Big Bazaar 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

The firm has done P.V Audits, SUSD Audits and SOP Audits for following Major Retail Sector Groups :-

Big Bazaar (Future Retail) across the Country : More than 200 Stores

Reliance Fresh Stores across the Country : More than 200 Stores

Reliance Super Stores across the Country : More than 200 Stores

Spencer's Retail Delhi NCR and Punjab : More than 200 Stores

Tata Indicom (DIESEL)

Kaya Skin Clinics, Delhi NCR More than 200 Stores

Kendriya Bhandar Stores all over Delhi. More than 200 Stores

Army Headquarter Canteen, Delhi

BPPI(Jan Aushdhi)

Rajendra Foundation For Community Action

Apni Didi (Charitable Organisation)

Indira Gandhi Delhi Technical University For women



Taxation & Secretarial

Apart from the above specialization of the firm in the area of Retail Sector and Banking Sector the firm is actively undertaking the following generalized services for its Private Sector Clients and MSME Sector :-

Direct taxes

Tax planning
Conducting tax audits
Filing tax returns
Advance tax advisory
T.D.S Compliances

Indirect taxes

GST registration
Filing GST returns
Vat assessment/GST assessment
Vat/GST/Service Tax appeals and 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

Finalisation of Accounts

Preparing Financial Statements

Debtors' / Creditors' Management

Cash management

Pay Roll Processing

MIS Reporting

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 opening of Branch/Liaison office by Overseas Companies

Other advisory services

Sharma Kathuria & Co.

R.B.I UCN 333473 MEF 15392

FRN 015268N CAG CR1253

DELHI OFFICE: 509, DDA Building, Plot no.4,
District Centre Laxmi Nagar,
Delhi -110092.

UTTRAKHAND OFFICE : 51 Adarsh Nagar, Rishikesh
Uttrakhand – 249201

HARYANA OFFICE: Flat No. 1103 Tower 22, Orchid Petal
Sohna Road, Gurugram, Haryana-122103