



ASSURANCE / ATTESTATION
CORPORATE ADVISORY
CORPORATE FINANCE
BUSINESS FORMATION
& TAXATION SERVICES





K A P S & CO is a Chartered Accountants Firm registered with ICAI, New Delhi **since 1991** having offices at **New Delhi, Noida (UP) and Baraut (UP)** rendering comprehensive professional services which include Assurance \ Attestation, Accounting & Corporate Support, Outsourcing Activities, Business Set up, Registration and Legal compliances, Management Consulting, Tax Consultancy and Tax Audits.

Partners:

CA. RAVI MOHAN SHARMA B. COM, FCA

A Qualified Chartered Accountant having more than 19 years post qualification experience in Finance, Accounts, Taxation, Audit and Statutory Compliance etc. He has worked with Central Bank of India, Punjab National Bank, Federal Bank and Canfin homes Ltd with proficiency in Financial Planning, Analysis, Budgeting and Working Capital management. Excellent Analytical Skills for Banks, Financial Institution for analysis of term loan, working capital arrangement and other credits.

CA. KAPIL RANA ACA, MBA, LLB

A first class graduate in Commerce, Business Management, Law and a Qualified Chartered Accountant spearheaded K A P S & CO's growth since joining in making it one of the leading Chartered Accountants firm in the region, in a short span of time. He has more than 5 years industry experience in the field of business formation, strategic management, legal compliances and financial matters.

Over the years, he has been closely associated with multinational companies like IMC Business Global Ltd, Cyprus, Hamilton Medical AG, Bonaduz(Swiss), HelpPcOnline (UK) Ltd and Colonel's Kababz (UK) Ltd etc., as an advisor on business strategy, finance, legal and management.

CA. RAVI KANT GUPTA B.COM (H), ACA

A Qualified Chartered Accountant and an honors commerce graduate having certification in International Taxation. He has more than 10 years experience in the field of Audit and Taxation.

He has worked as tax consultant with Allseas Marine Contractor SA (Swiss), KBR Group (Singapore), SiRF Technology Inc. (USA), Helix Energy Solution Group Inc. (USA), Transocean Inc. (USA), Hallburton Offshore Services Inc. (USA) and Mitchell Drilling International Pty Ltd (Singapore) etc.



CA. RAMA KRISHNA BHASKAR B.COM, ACA

Honors Commerce Graduate and a Qualified Chartered Accountant having more than 8 years experience in equity planning, syndication and restructuring. He has worked extensively in the field of corporate finance, fund raising through equity and debt syndication, mortgage and working capital management and executed numerous transactions in the areas of mortgage, equity and debt syndications with UP Financial Corporation Ltd, IDBI, Punjab National Bank, Syndicate Bank and Indian Overseas Bank etc.

Team

- Our team includes Qualified Chartered Accountants, semi qualified accounting professionals, accountants and audit assistants, having adequate knowledge and experience of clients domain.
- Our firm associated with a group of veteran and young breed of Chartered Accountants, Advocates and Financial Consultants, having exposures at various levels in Industry and practices, which provide us advices on various complex and innovative issues.

WHY K A P S?

As a well professionally managed Indian Chartered Accountancy Firm, led by a young breed of chartered accountants, K A P S & CO can help you get the best out of your situation. We are committed to providing a first class service tailored to the individual needs of each client. We keep a close eye on all the essentials for you and offer proactive advice on how you can improve your personal, business finances, business accounting and taxation, to business start ups and corporate finance.

Our knowledge, expertise and core competence in various areas helps us to maximize client potential and achieve total customer satisfaction.

- Qualified and experienced team with domain expertise
- Appropriate infrastructure
- On/off site services
- Prime location
- Excellence in value creation

Empanelment

- Reserve Bank of India – UCN 893698
- Syndicate Bank – Statutory Audit – 4976
- Trade Mark Registry Code No – 6331
- The Indian Mercantile Co-Operative Bank Ltd



We offer the following areas of expertise:

Audit and other Assurance Services

The firm has a sound methodology for carrying out audits. This methodology ensures compliance with all the relevant Accounting and Assurance Standards issued by ICAI in India, US GAAP and International Standards, wherever so applicable. At the same time, it also ensures that services performed by each member of the audit team consistently provide the appropriate level of assurance to the client.

Our Auditing & other Assurance services include:

- Statutory audits
- Internal audits
- Internal Control reviews
- System studies & Audits - Independent controls & systems process assurance
- Concurrent, management, energy and environmental audits etc.
- Forensic accounting & Investigation services
- Special investigations, incl. fraud detection
- Due diligence

Taxation

Direct Taxation :

Our Direct Tax team stays well versed with the day to day changes taking place in tax policies and regulations, tax policies administration and key judicial pronouncements in India as well as worldwide, identifying resultant threats and opportunities and developing appropriate strategies to respond to them in the best interests of our clients. We make special efforts in understanding the complexities and dynamics of the client's business, the multiplicity of the regulations in which it operates and the labyrinth of various taxes it is subject to, and then render our advice so as to ensure that the cascading impact of all taxes put together is minimal on the organization.

- **International Taxation**

- Tax efficient Holding Company locations
- Holding Company structures
- Inbound and Outbound structuring
- Profit Repatriation
- Transfer Pricing
- Interpretation and efficient utilization of Double Taxation
- Avoidance Agreements /Treaties
- Permanent Establishment (PE) Advisory & Litigation issues
- Ensuring compliance of all withholding tax matters
- Contract review



Transfer Pricing

Transfer Pricing is one of the most challenging tax issues today, and a key influence on a company's worldwide tax burden.

As more and more economies imbibe the concept of Transfer Pricing regulations, new rules, documentation standards and penalties are being legislated to enforce and administer the regulations. This impacts tax planning, compliance and reporting obligations of multinationals. Moreover, the way Transfer Price is imbibed in a transaction can be critical in determining the success of a business venture.

Our Transfer Pricing Services include:

- **Periodic Health Check**
 - Review documentation maintained from assessment perspective
 - Assistance in building up the documentation to justify transfer prices
- **Accountants Report**
 - Issue of certificate to be filed along with the return of income.
- **Transfer Pricing Study**
 - Studies involving functional, assets and risk analysis and dovetailing the results with other legislations
 - Performing Best Method Analysis
 - Comparability Analysis

Corporate and Personal/ Expatriate Tax

At the corporate and personal level , we provide services related to:

- Tax Advisory and planning
- Representation services
- Representation before forums such as Authority for Advanced Rulings
- Litigation/Controversy support at all levels

Indirect Taxation

Our Indirect Tax services includes:

- Compliance and Advisory services relating to VAT.
- Compliance, Advisory and Tax planning in regards to Service Tax.

Corporate Finance Services

Our emphasis is on ensuring in time funds availability on minimum cost. We advice on financial decision to maximize corporate value while managing the financial risks and helps on equity debt mix, dividends and working capital management.

RBI, DGFT, STPI, EPC, SEZ and EOU Registration and Compliances

K A P S help in Compliance and Registration with authorities like RBI, STPI, EPC, SEZ and EOU in India.

- Indian Subsidiary, Liaison, Project and Branch Office approval from RBI.
- EPC, SEZ, EOU and STPI Registrations.
- IEC from DGFT, Excise, Custom Duty Refund and Export / Import Advisory.



Starting a New Business

Most people who start up in business do so because they have a good business proposition and the enterprise and commitment to see it through, not because they are experts in the legal, financial, and fiscal aspects of running a business.

Indeed, these matters can often seem daunting, and even off-putting, to the budding entrepreneur. All you need is the support of a team of trained experts and that's where we fit in. Bring us your business ideas and we'll help you to evaluate them in a constructive and realistic manner. We can also help you:

- Decide on the most suitable structure for your business - sole trader, partnership, or limited company.
- Prepare a business plan, cash flow projections, advice on the best sources of finance, and draw up the necessary proposals.
- Complete any registration procedures with Companies House, Inland Revenue, or Customs, Excise and serve on later issues.

Advisory Services

Our Financial Services consulting team provides the highest quality consultancy and related services to all parts of the financial services industry. Our offering is a powerful combination of financial industry experience, proven methodologies and technical expertise.

- Managing change in the Financial Services.
- Regulatory consulting
- Managing risk
- Business Improvement and Knowledge Management
- Process Failure Recovery



K A P S & CO
Chartered Accountants

Contact Offices:

1. **B-109, Ground Floor, Amar Colony,
Lajpat Nagar – IV, New Delhi – 110024.**
Landmark – Raghunath Mandir

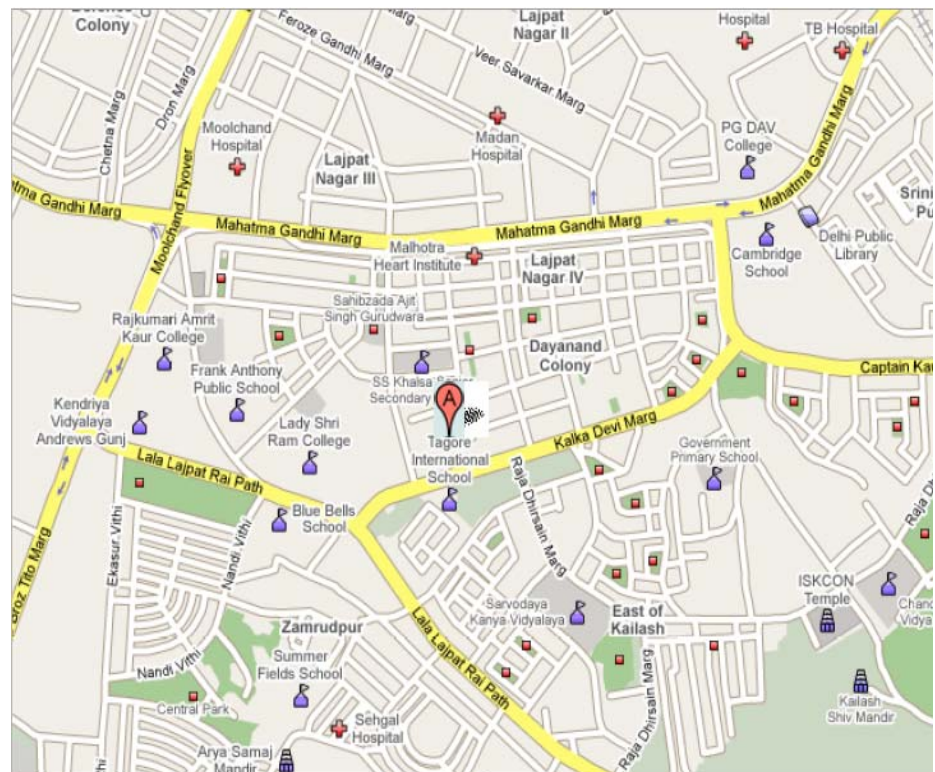
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2. **206, Second Floor, S-5, Greater Kailash-I
New Delhi -110048.**

3. **MZ-31, Ansals Fortune Arcade,
Block-K, Sector-18, Noida-201301.**

4. **29, Jat College Market,
Baraut Bawli Link Road
Near Syndicate Bank
Baraut – 250611 (UP)**

Location map :





OUR CLIENTS:

INTERNATIONAL ASSOCIATION

- Business Global PLC(Cyprus)
- Hamilton Medical Ltd. Bonaduz (Switzerland)
- HelpPC Online (UK) Ltd
- Colonel's Kababz (UK) Ltd

BANK & FINANCIAL INSTITUTION

- Syndicate Bank
- Punjab National Bank
- Central Bank
- Federal Bank
- The Indian Mercantile Co-operative Bank Ltd.

TRAVEL & TOURISM INDUSTRY

- International tourist & travels agent
- Organize Domestic & International tours
- Consultants for travel, tours and visa services
- Dealing in Foreign Exchanges

TRANSPORT & LOGISTICS SERVICES

- Interstate transport services
- Logistics services

PHARMACEUTICALS & MEDCINES

- Manufacturing Medicinal Preparations
- Medicinal Stockiest and distributors etc.

INTERIOR & DECORATORS

- Interior Decoration Services
- Develop housing and commercial spaces

TECHNOLOGY

- Software & e-Solutions
- Deals in Computers hardware
- Software and AMC Services
- Merchandise identification products
- Focuses on developing brand identification solutions
- Manufacturer & Importer of Amorphous Metals

CONSTRUCTION & BUILDERS

- Contractor & Builders
- Develop housing and commercial spaces
- Government Contractors

NGO's

- Provide educational facilities to street children's
- Other Public Welfare Services

INDIVIDUALS

- Investment and Tax Advisory