

GSA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS



# About GSA & Associates LLP

Founded in 1975, GSA & Associates LLP is a leading audit and consultancy firm with the mission of providing world-class financial solutions. Under the guidance of our founder partner and also led by robust team comprising 15 partners with rich experience, supported by over 120 talented employees, we are committed to delivering quality services to our clients with the best financial and audit solutions.

Clientele includes leading PSUs, Banks, NBFC's, Infrastructure Companies, Power Generation & Distribution Companies, Manufacturing Companies, Real Estate Companies, Software and Networking Companies Oil and Gas, Media and many public and private sector companies in various industries.

Firm is Empanelled with C&AG, RBI & IBA.

Senior most Partner of our firm Dr CA Amarjit Chopra has been Ex- President ICAI and has been on the board of 2 Public Sector banks. Currently he is on the board of SBI Mutual Funds Trustees in addition to various companies.

Head office is located at Delhi and have 5 branch offices in Jammu, Gurugram, Siliguri and Delhi.

Firm is having PAN India presence through associates' network and have been successfully carrying out PAN India assignments.

# List of Partners

All the 15 Partners of the firm are Fellow Chartered Accountants. Partners are having rich experience in the field of Internal Audits, Statutory Audits, Forensic Audits, Management Consultancy, GST Audits, Due Diligence Assignments etc.

S. No.	Name of the Partner	Membership Number	In Practice Since
1.	Dr. Amarjit Chopra	16984	1975
2.	Mr. Sanjeev Chaudhary	85761	1987
3.	Mr. Sunil Aggarwal	83899	1984
4.	Mrs. Shubha Arya	90204	1992
5.	Mr. Krishan Kant Tulshan	85033	1986
6	Mr. Arun Aggarwal	81065	1979
7.	Mr. Anshul Gupta	507525	2006
8.	Mr. Ashish Arya	533967	2014
9.	Mr. Tanuj Chugh	529619	2013
10.	Mrs Deepa Jain	119681	2005
11.	Mrs. Kriti Kant Chadha	515629	2010
12.	Mrs Anshu Gupta	077891	1998
13.	Mr. Manindra Kumar Tiwari	501419	2003
14.	Ms. Zenita Malhotra	153588	2012
15.	Mr. Sudipta Bhattacharjee	519284	2011
16.	Mr. Alok Narayan Pandey	058483	2022

# Brief Profile of Senior Partners

## Dr. CA Amarjit Chopra



Qualified as a Chartered Accountant in 1975 having vast work experience of 5 decade and Founder Partner of GSA  
Completed Ph.D on NPA Management in Banks: Comparison between Private and Public Sector Banks  
Had been President of the Institute of Chartered Accountants of India (ICAI) for the year 2010- 2011  
Honorary membership of Australian Institute of Chartered Accountants, faculty on the roster on the IMF.  
Presently he is on the board of various companies including Tata Power Trading Company, SBI Mutual Fund  
Trustees Company Private Limited and is the Chairman of Audit Committee of RICO Auto Industries Limited  
Appointed as Part-time Member in National Financial Reporting Authority (NFRA) .  
Held Board positions of Bank of Baroda (2006-09) and Indian Bank (2011-14) for a period of 3 years each as Central Government Nominee under CA category

- Has been undertaking the projects for training the professional and others in the areas of implementation of Accounting Standards and Ind-AS, IFRS, Standards on Accounting, Audit of Banks, Companies Act and Role of Independent Directors particularly in Audit Committee etc.

## CA Sunil Aggarwal



Qualified as a Chartered Accountant in 1984 having wide work experience for 4 decade and as Partner of GSA since 1996  
ACL & Ind AS Certified  
Has a wide range of experience in the field of Statutory and Internal Audit of Public sector undertakings, private sector companies, Banks and Insurance companies.  
Conducted investigation and Forensic audit of many companies on behalf of banks and regulators  
Specialization in preparation of accounting manuals  
Has conducted various due diligence assignments and assisted in Initial Public Offers of large corporates

# Brief Profile of Senior Partners

## CA Sanjeev Chaudhary



- Qualified as a Chartered Accountant in 1987 having wide work experience for 4 decade and as Partner of GSA since 1987
- Rich experience in Management Consultancy and Compliances of Companies
- Has been instrumental in setting up various companies in India and manage their compliances as well as book of accounts
- Experience in handling Statutory audits of listed and public sector unlisted entities
- Skilled in Business Analysis and Financial Planning
- Taxation- Direct and Indirect.

## CA Krishan Kant Tulshan



- Qualified as a Chartered Accountant in 1986 having wide work experience for 4 decade
- Heading the Gurugram Branch
- Has been a Special Invitee in Accounting Standard Board, ICAI
- Has extensive knowledge of IFRS and Ind AS and is a Quick Reference Guide to IFRS with comparison of IFRS & Indian GAAP and first-time adoption of IFRS.
- Extensively contributed in the publication 'All India Chain Workshops on Indian Accounting Standards converged with IFRS' brought out by the Institute of Chartered Accountants of India to equip the members on IFRS
- Has wide experience in the fields of Statutory Audit & implementation of Ind-AS in Public Sector Undertakings
- Past Member, Technical Study Group, NIRC, ICAI.

# Brief Profile of Execution Partners- Statutory Audit

## CA Tanuj Chugh



- \* Having more than 12 years of practicing experience & DISA Qualified
- Responsible for executing assignments at ground zero
- He has a wide experience in the fields of:
- International financial reporting standard
- Have been involved in IFRS/IND AS transition for many Indian and International clients
- Worked in Saudi Arabia and Kingdom of Bhutan
- Company law advisory and constancy
- Statutory audits of listed and unlisted entities
- Tax and transfer pricing assignments

## CA Anshu Gupta



- Qualified in 1998 and have rich experience in handling Internal Audits, Statutory Audits of various companies in different industries such as Manufacturing, Telecommunication, Insurance, Banking, Service sector etc.
- Empanelled with the Quality Control Board of ICAI and rendered services as required
- Experience of conducting Audit under SAP & Oracle Environment
- Handled assignments of establishing systems, preparing Accounting Manuals, SOP etc



# Brief Profile of Execution Partners- Internal Audit

**CA Ashish Arya**



- Qualified in 2012 and Completed Certificate Courses of ICAI on Forensic Audit, Concurrent Audit and Executive Masters Program- New Age Auditors
- Expertise includes managing Internal Audits, Internal Financial Control Compliances, Risk Management, ASM and Forensic Audits, Investigation Audit, Price Protection Audits and Process Audits
- Successfully delivered services in various sectors viz Construction, FMCG, Automotives, Telecommunications, Cricket Associations, Power Purchases & Trading, NGO, Fintech and other Value-Added Service Providers
- Special assignments related to preparation of SOP's and process narratives along with preparation of Risk Control Matrix and internal financial controls are also key contributors.

# Brief Profile of Branch Incharge

## CA Manindra Kumar Tiwari



- Qualified in 2003. Expertise in the field of Merger Acquisitions & Restructuring, Insolvency and Bankruptcy Laws, International Trade & Taxation Laws, FEMA RBI & other economic laws
- Professionally qualified Insolvency Professional (IBBI), CS, Law Graduate (LLB) and Diploma in International Trade Laws & WTO (DITL) from ICAI.
- Post qualification expertise certifications from ICAI in FAFD ( Forensic Accounting and Fraud Detection), Anti Money Laundering Laws, ADR (Arbitration, Mediation and Conciliation) and Concurrent Audits
- Also handled areas of Anti Money Laundering Laws, Arbitration & Mediation Laws and Management Advisory

## CA Deepa Jain



- Enrolled as member of the ICAI in 2005 and has an experience of in every facet of accounting profession.
- Diploma in Taxation Law (DTL) and the Diploma in Information and System Audit ( DISA), Certified Course on GST(ICAI).
- Wide experience in the field of Statutory Audits, Internal Audits, Indirect and Direct Taxes including tax planning.
- Experience in Foreign Trade matters, adhering to Export- Import policy
- Handled assignments on Implementation of ERP environment – Accounts Module
- Also handled assignments of company law matters, international taxation & FEMA matters.



# Brief Profile of Branch In Charge

## CA Anshul Gupta



- Qualified as CA in 2006 and expertise in the field of Audits and Business Development
- Heading Jammu Branch
- Successfully delivered services in various sectors viz Manufacture, Bank Audit, Telecommunications, Banking Concurrent Audit and Central Statutory Audit of SBI
- Handled and managed Central Statutory Audit of Banks
- Experienced in end-to-end client handling i.e. preparation of Audit Plan, managing the audit, communication with key stakeholders and report preparation & presentation

## CA Sudipta Bhattacharjee



- Qualified in 2011 and having hands on experience in Industry
- Heading Siliguri Branch
- Handling the domain of Auditing, financial management, ROC, GST, Income tax, and other statutory compliances
- Financial and Planning Analyst, Big Data Analyst,
- Handled special assignments of ICFR, SOP creation etc.

# Industry Wise Exposure of the Firm

Financial &  
banking sector

Insurance  
Sector

Energy &  
Power sector

Infrastructure  
Sector

Hospitality  
Sector

Oil & Gas  
Sector

IT &  
Communicatio  
n Sector

Media & other  
Service sectors

Automobiles  
& Auto Sector

FMCG Sector

Textile Sector

Real Estate  
Sector

Agricultural

Mining Sector

Aviation Sector

# Services We Provide

## Auditing and Assurance Services

- Central Statutory Audit- Banks
- Statutory Audits- Corporate & Pvt Sector
- Internal Audit
- Tax Audit
- Operational Audit
- Revenue Risk Management Audit
- Concurrent Audit
- Process Audit
- Certifications

## Special Assignments

- Forensic Audit
- Investment Reviews
- Price Protection Audits
- ASM Assignments
- Compliance Monitoring
- Credit Monitoring
- Due Diligence
- Corporate Economic Law Advisory
- Insolvency and Bankruptcy (by one of our qualified Partner)

## Advisory and Consultancy Services

- Design and review of Accounting Systems (Including IFC), Drafting of SOP's
- Business Process Re-engineering
- IFRS Conversion
- Compliance of AS and IND –AS
- Consultancy on Indirect Taxes- GST, Customs
- Automation of Business Processes
- Corporate Compliances and advisory services to Foreign companies.

## Accounting and Taxation Services

- Accounting and Book-keeping services
- Secretarial services of certain MNC's
- Direct Taxation (preparation , computation , compliances , tax planning)
- Indirect Taxation (preparation , computation , compliances , tax planning)
- Transfer Pricing

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# Clientele

# BFSI Clientele

## Current Clientele

- The Oriental Insurance Company Limited
- Hero Housing Finance Limited
- Midland Microfin Limited
- Shivalik Small Finance Bank Limited
- PHF Leasing Limited (listed NBFC)
- Caparo Financial Services Limited
- Exclusive Leasing and Finance Private Limited

## Past Clientele

- India Infrastructure Finance Company Ltd
- Involved in advisors and compliance management for Xander Finance Private Limited (a SI-ND-NBFC)
- Involved in conversion of M/s Indian Railway Finance Corporation “IRFC” from AS to IND AS
- Assisted Reserve Bank of India in transition of regulated returns from AS to Ind AS.
- PTC India Financial Services Limited

# Central Statutory Audit of Banks

## Central Statutory Audit of Banks conducted for:

- State Bank of India (2016-18)
- Central Bank of India (1996-1999 & 2010- 2012)
- Punjab National Bank (2003-05)
- Punjab and Sind Bank (1989- 1992)
- CTBC Bank (Indian Operation) (2020-2022)



# Statutory Audit of Public Sector Clientele

## Current Clientele

- Unitech Limited
- Dharampal Satyapal Limited
- ONGC Videsh Ltd
- Dharampal Satyapal Foods Ltd
- Jay Bharat Maruti Limited
- JBM Oghiara Automotive India Limited
- E2E Networks Limited

## Past Clientele (Major Clients)

- NHPC Limited
- Nuclear Power Corporation of India Limited (Kota and Narora)
- RailTel Corporation of India Limited
- Indraprastha Power Generation Company Limited
- Delhi Tourism Corporation Limited
- Food Corporation of India (Punjab Region)
- Engineering Projects (India) Limited
- The Oriental Insurance Company Limited
- Teestavalley Power Transmission Limited
- Dagachhu Hydro Power Corporation Limited

# Statutory Audit of Private Sector Clientele

## Current Clientele

- Dharampal Satyapal Sons Pvt Limited
- Dharampal Satyapal Foods Limited
- Unitech Limited (appointed by Supreme Court nominated management)
- Jay Bharat Maruti Limited
- E2E Networks Limited
- Bhutan Telecom Limited (Company based in Kingdom of Bhutan)
- Imagination Edutainment India Private Limited
- Harris Communications India Pvt Limited
- JBM Ogihara Die Tech Private Limited

## Past Clientele (Major Clients)

- Safenet India Pvt Limited
- Safenet Infotech Pvt Limited
- O.C. Sweaters LLP
- M3M Golf Estate Pvt. Ltd
- Great Eastern Impex Pvt Ltd
- NIS Spata Ltd
- Best Buildcon Private Limited
- Bonus Builder Private Limited
- Manglam Multiplex Private Limited

# Internal Audit Clientele

## Current Clientele

- Patanjali Foods Ltd ( Listed)
- Sandhar Technologies Limited (Listed)
- Guru Nanak Auto Enterprises Limited
- DiGiSPICE Technologies Limited (Listed)
- Delhi and District Cricket Association
- Spice Money Limited
- Sandhar Amkin Industries Pvt Ltd
- Sandhar Tooling Pvt Ltd
- Utility Powertech Limited
- Maral Overseas Limited

## Past Clientele (Major Clients)

- NBCC India Limited
- Units of NHPC Limited (Listed)
- DLF Ltd. (Land Acquisition Cell)
- NTPC Limited (Listed)
- PTC India Limited (Listed)
- Power Grid Corporation Limited (Listed)
- Indraprastha Power Generation Company Limited
- Orange Business Services Solutions India Pvt Ltd
- Central Warehousing Corporation
- Madura Coats Private Limited

# Audit of NGO's/Section-8 Company

## List of Audits conducted for NGO's/ Section-8 Companies:

- Indian Institute of Public Administration (IIPA)
- Water Management and Plumbing Skill Council (WMPSC)
- End Poverty
- Observer Research Foundation (ORF)
- Research & Information System for Developing Countries (RIS)
- Arun Jaitley, National Institute of Financial Management (NIFM)
- The Lawrence School, Sanawar
- Delhi District and Cricket Association (DDCA)

# Forensic Audit Clientele

## Audits conducted on behalf of the following banks/ financial institutions/other Institutions:

- Central Bank of India
- Oriental Bank of Commerce
- Indian Overseas Bank
- Canara Bank
- Punjab National Bank
- IDBI Bank
- National Institute of Financial Management (Government of Haryana)
- Yes Bank
- Serious Fraud Investigation Office

# Excerpts of Forensic Audits on behalf of Banks & Financial Institutions

Bank	Client name	Exposure	Period covered under Audit
Oriental Bank of Commerce	Lalsons Jewellers Limited, New Delhi	170 Crs +	2012 – 2013
	Gupta EXIM Private Limited, Faridabad	450 Crs +	2010 – 2016
	KTC Foods Private Limited, Karnal	110 Crs +	2015 – 2017
IDBI Bank	Sai Maatarini Toll ways Private Limited	1300 Crs+	2011 – 2017
	Aster Building Solutions Pvt Ltd	90 Crs+	2014 – 2018
Bank of India	Kwality Limited	1200 Crs+	2015 – 2018
	Gurgaon Faridabad Tollways Limited	500Crs+	2011 – 2018
Bank of Baroda	AGR Steels Private Limited	90 Crs+	2015 – 2018
	Brys International Private Limited	50Crs+	2015 – 2018



# Excerpts of Forensic Audits on behalf of Banks & Financial Institutions

Bank	Client name	Exposure	Period covered under Audit
Central Bank of India	SEL Textiles Private Limited, Ludhiana	1,600 Crs +	2010 – 2016
	Marketing Times Automotive Private Limited, Delhi	38 Crs +	2012 – 2015
	Jain Infraprojects Limited, Kolkata	2,000 Crs +	2010 – 2013
Canara Bank	Madurai Tuticorin Expressways Limited	550Crs+	2017 – 2019
	Trichy-Thanjavur Expressways Ltd	200Crs+	2017 – 2019
Bank of Baroda	M K Overseas Private Limited	260 Crs+	2015 – 2018
	Brys Hotel Private Limited	50Crs+	2015 – 2018
Yes Bank	M K Exports	25Crs+	2015 – 2020
	Vocational Education Foundation	84Crs+	2010 – 2020

# Audits Under IBC

**Transactional and Forensic Audit conducted of the following Companies under IBC on behalf of Insolvency professionals :**

- LML Limited, Kanpur
- Osil Exports Private Limited, Panipat
- Moser Baer India Limited(Conducted by Resolution Professional on behest of the Committee of Creditors)(Scope of audit was ascertainment of diversion of funds not PUFEE transactions)
- Gupta Infratec Private Limited, Nagpur
- Gupta Infrastructure (India) Private Limited
- Aster Building Solutions Private Limited
- Maxx Mobile Communications Limited
- Macro Dairy Ventures Private Limited
- Himalayan Vege Fruit Limited
- Shivam Continental Private Limited

# Other Forensic Audits/ASM Assignments Clientele

## List of other Forensic Audits, Investigation Audit and ASM Assignments is as under:

- Forensic Audit of Ruchi Soya Industries Ltd conducted on behalf of SFIO.
- Forensic Audit of Punjab Cricket Association
- Investigation Audit conducted on behalf of IGL.
- ASM Assignment of Shivalaya Construction Co. Pvt Ltd on behalf of Oriental Bank of Commerce
- ASM Assignments JMC Projects India Limited on behalf of Oriental Bank Limited
- Investigative review on behalf of the management of Etihad Atheeb Telecommunication Co. into certain affairs of the company
- Special Audit of Quadrant Televenture Limited on Behalf of Department of Telecommunication, Government of India

# Valuation Assignments

Client Name	Industry Sector
Fenace Auto Limited	Ancillary auto manufacturing
AV Light Automotives Private Limited	Ancillary auto manufacturing
Catholic Syrian Bank	Bank
Instrumentation Labs Private Limited	Manufacturing Facility
Nitco Logistics Private Limited	Logistics
SafeNet India Private Limited and Safenet Infotech Private Limited (Indian subsidiaries of Gemalto Inc.)	Software development and Research
SGS Teknics Private Limited	Manufacturing Facility
Apex Homes Private Limited (Ongoing)	Real Estate

# Ind AS/ IFRS Conversion/ Consultancy Assignments

- Coal India Limited
- Indian Railways Finance Corporation
- SGS Teknics Mfg Pvt Ltd
- IL&FS Skill Development Corporation
- IL&FS Cluster Development Initiative Limited
- IL&FS Educations and Technology Services Limited
- Guru Nanak Auto Enterprises Limited
- BSL Limited
- Al Shariff Group
- Saudi Arabian Glass Company
- YalJ Group (engaged in agriculture activities)
- Arabian Calcium Company
- ABAM group
- Orient Craft Limited
- Vessel Warehousing Private Limited
- Ameya Logistics Private Limited
- Talcher Fertilizers Limited
- IREDA
- Alliance Air
- Rayalseema Expressway Private Ltd.
- HSIIDC
- Bhilwara Group
- Surya Roshni Ltd

# Other Assignments Clientele

**Partners of the firm is having the exposures in the Past of the handling of the following assignments**

- a. Geospatial Delhi Limited - Internal Audit
- b. CXC Consultants Private Limited, Delhi - Statutory Audit and Tax Advisory, a foreign subsidiary with Boeing India
- c. Indian Oil Uttarakhand VAT Auditor
- d. Lin Scan Advanced Pipelines and Tanks Services, Dubai, UAE - Foreign Company - International Tax and FEMA as well as Management Consultancy
- e. TBEA Shenyang Transformer Group Co. Ltd - Corporate law, FEMA, Intl Tax, VAT & Management consultancy - past
- f. Nuctech Company Ltd - Corporate law, FEMA, Intl Tax, VAT & Management consultancy
- g. Readers Digest - Tax & Sweep stakes Audit
- h. Valuation of different kinds major brands co e.g. One97 Communications Ltd ( Now PayTm), G4S Securities, Schneider Electric India Ltd., Tencube Pte, Jefferies India Private Limited, Nortel Networks India Pvt. Ltd., Interglobe Aviation Limited, ThyssenKrupp Elevator (India) Private Limited, AIPL Ambuja Housing & Urban Infrastructure Limited, Agilent Technologies.



# IPO/ Prospectus Related Services

**Following services were provided to Clients for IPO related work :**

- Certifications
- Assistance
- Restated Accounts
- Mentoring

## **Clientele**

- Indian Railways Finance Corporation Limited
- Punjab National Limited
- NHPC Limited
- ONGC Videsh Limited
- Cyber Media (India)
- Cyber Media Research & Services Limited
- Sandhar Technologies Limited
- Fast Track Finsec Pvt Ltd. (SEBI Category1 Merchant Banker)

# Branch Statutory/Concurrent Audit

**Conducted Branch Statutory Audits and Concurrent Audits on behalf of various banks.**

**List is as under:**

- Indian Bank
- Union Bank of India
- Bank of India
- Central Bank of India
- Corporation Bank
- Oriental Bank of Commerce
- Allahabad Bank
- Andhra Bank
- ICICI Bank
- Yes Bank
- Syndicate Bank
- Punjab National Bank
- UCO Bank
- Axis Bank
- Punjab Sindh Bank
- Bank of Baroda

# GST Audit Clientele

## Past Clientele

- Jubilant Life Sciences Ltd
- Jubilant Agri & Consumer Pvt Ltd
- Jubilant Generics Ltd
- Dharampal Satyapal Ltd
- Horiba India Parivate Ltd
- Jubilant Industries Ltd
- Jubilant Consumer Private Ltd
- Modern Economic Township Ltd
- Jubilant Biosys Limited
- Jubilant Chemsys limited
- Flir Systems India Pvt Ltd
- Observer Research Foundation



# GST Compliances & Consultancy Assignments

## Clientele

- Baidyanath Group
- Orient Craft Ltd
- O.C. Sweater LLP
- Carlsberg India Pvt Limited
- Vedanta Limited
- NAO Spirits & Beverages Pvt Ltd
- ICL Management & Trading India Pvt Ltd
- ICL Fertilizers India Pvt Ltd
- Noida Towers Pvt Ltd
- Vessel Warehousing Pvt Ltd, SEZ
- Delhi District and Cricket Association



# Assignments of ICFR

## Clientele

- Guru Nanak Auto Enterprises Ltd
- Arabtec Construction India Pvt Ltd
- Pitney Bowes Software India Pvt Ltd
- Cooper Standard Automotive India Private Limited
- Orange Business Services India Solutions Private Limited (Testing of ICFR)
- NTPC Limited (listed) (Testing of ICFR)
- Digispice Technologies Limited (Listed)(Testing of ICFR)
- Dharampal Satyapal Group of Companies
- Harris Communications Systems India Private Limited

# Contact Us

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# Thank You !

**For more information or for any queries contact:**

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