



TURNING  
KNOWLEDGE  
INTO  
VALUE



# RAJ KUMAR KOTHARI & CO.

## CHARTERED ACCOUNTANTS



**WWW.RKKCO.COM**



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## OUR PRESENCE



### HEAD OFFICE

32, Ezra Street, 4<sup>th</sup> Floor

Suite # 403, Kolkata - 700 001

Phone: (O) 2235-0677, 2234-1478

Mobile: 98310-79963

E-mail: ca.rkothari@gmail.com

[www.rkkco.com](http://www.rkkco.com)

### DELHI OFFICE -

G-39 KIRTI NAGAR,

1ST FLOOR,

NEW DELHI, 110015

### HYDERABAD OFFICE -

Shreechandra Complex

4 - 119 Mahankali Street

Room No: 2, 1st Floor,

Secundrabad - 500 003 (A.P.)

Mobile: 9885101842

(O) 040 - 66201842

### GUWAHATI OFFICE -

Mangal Ram Tower

1<sup>st</sup> Floor, Room No:111, A.T.Road

Guwahati - 781001

Phone : 09435701090

0361-2737755





## OUR FIRM

Business enterprises are facing new markets, new technologies and new competitive challenges in present dynamic world. The current trend of globalization of the new economy, the evolution of e-commerce as the modern way of operating business has changed the business horizon. In this scenario, we consider it our privilege to be of service to you and to help you to add value to your portfolio.


We are a Chartered Accountancy firm registered with the Institute of Chartered Accountants of India in the year 1990. Set up in Kolkata, the Intellectual capital of India, the Firm today has four other offices in - Mumbai, Hyderabad, Guwahati and New Delhi. Our firm is also empanelled with comptroller & Auditor General of India for public sector audit work, World Bank and Inter American Bank for financial administrative consultancy.

We believe to stay ahead in the vibrant changing economic world to provide you the most consistent and prompt quality Services by studying and understanding the nuances of the constantly changing economic system, to find valuable, dynamic and lasting solutions for the needs of our clients. This philosophy is backed by experienced and motivated professionals with matching expertise. We not only provide you with business solutions under one roof but also regularly and timely upgrade knowledge and increase awareness.

**We believe in building long-term client relationships through knowledge dispersion, specialized skills and reliable support services.**

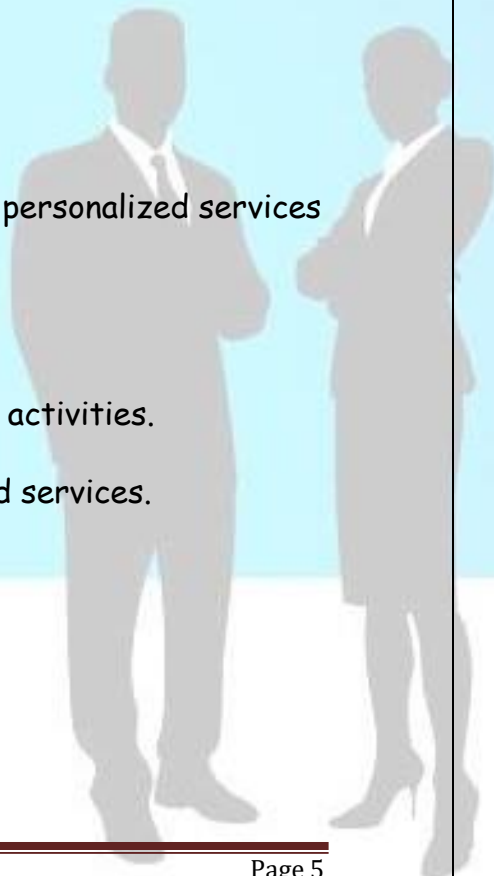


## OUR MISSION

- 
- To continuously improve knowledge management within the firm.
  - To take steps for acquisition, dissemination, renewal and retrieval of knowledge.
  - To improve quality standards by offering ourselves for national and international peer reviews.
  - To productively use IT for better connectivity - both internally and externally, among our clients, and international associates.
  - To use client feedback for continuous improvement in service quality and delivery systems.

We are committed to provide consistent, customized and workable solutions to our clients and strive to support our services with the highest level of professionalism, efficiency and technology.

## OUR EDGE

- 
- Pan India presence; yet accessible enough to render personalized services to clients.
  - Pioneering excellence for more than 27 years.
  - Good exposure to wide range of industries and client activities.
  - Specialized knowledge/skills in respect of diversified services.



## SERVICES

These Services include conducting audits that are statutorily required in accordance with Indian regulatory requirements as well as other audits depending on your requirements.

We provide the following services pan India basis.

### RANGE OF SERVICES

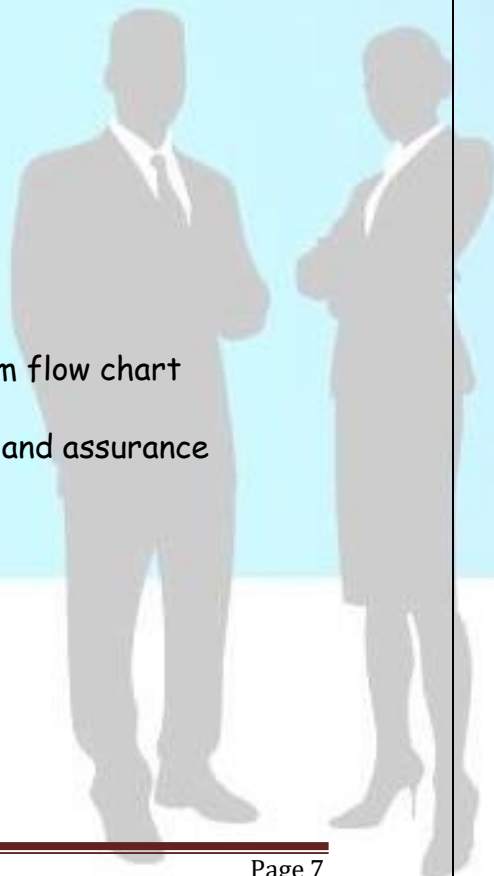
- Auditing & Assurance
- Accounting & Internal Financial Control Systems
- Risk Matrix & Assurance
- Tax & Tax Planning (Direct & Indirect)
- International / domestic transfer pricing
- Investigation / Forensic Audit
- Due diligence
- Valuations
- Corporate Counseling & Consultancy
- Management Counseling
- Corporate Secretarial Services
- Training & Education
- Back Office Support

### AUDITING & ASSURANCE

- Statutory Audit
- Internal Audit
- Concurrent Audit

- 
- 
- Operational Audit
  - Management Audit
  - Special Audit
  - Investigation & Forensic Audit
  - Tax Audit
  - Stock Audit
  - Revenue Audit
  - Cost Audit
  - IFRS Conversion & Audit
  - IND-AS Conversion & Audit
  - Audit for Sarbanes Oxley Act (SOX)
  - Compilation of Accounts Through EDP
  - Compilation of Cost Accounts & Product Costing
  - Foreign Exchange Accounting

### Accounting & Internal Financial Control Systems

- 
- Back Office accounting service support
  - Structuring accounting system
  - Designing accounting records and documents
  - Setting up standard operating procedures and system flow chart
  - Internal Financial Control - Structuring, assessment and assurance

### Risk Matrix & Assurance

- Development of Risk Matrix
- Risk Evaluation & Analysis
- Risk Categorization of Corporates



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- Vendor & Customer Ranking
  - Rating Advisory Services
  - Documentation of Risk Management Policy



### International / domestic transfer pricing

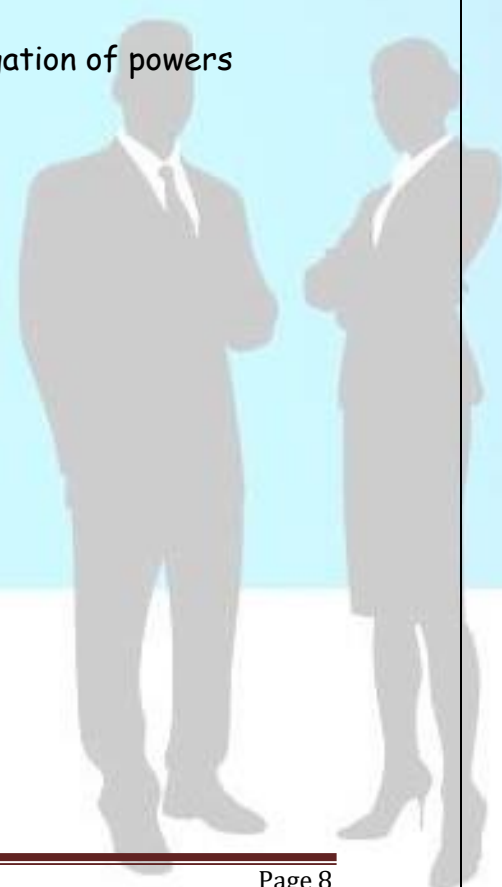
- Advice on arm's length pricing methods in relation to international or specified domestic transactions
- Advice on documents required to be maintained
- Preparation of transfer pricing policy document
- Audit under section 92E of the Income Tax Act, 1961

### Investigation / forensic audit

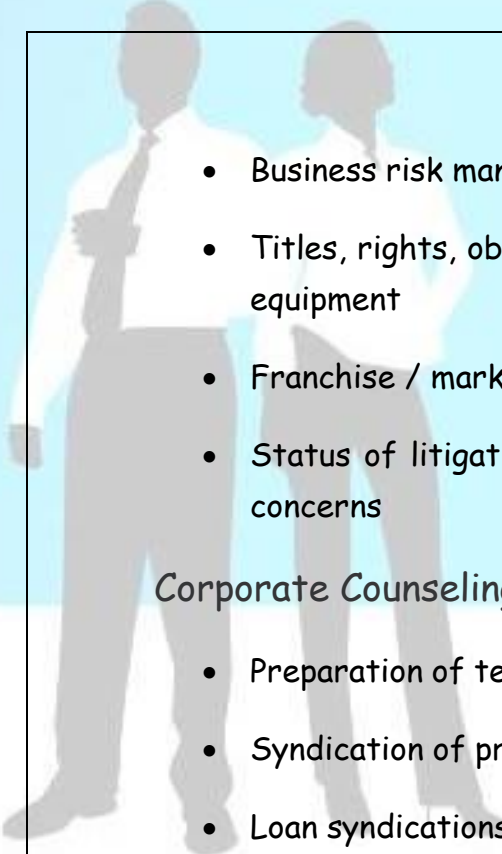

- Asset misappropriation
- Financial statement fraud
- Manipulation of records

### Due diligence

- Organizational set up, reporting hierarchy and delegation of powers
- Approvals and licenses
- Corporate documentation and compliances
- Compliances with other applicable statutes
- Internal governance
- Financial records and reporting
- Major financial transactions and positions
- Contingent liabilities
- Long term capital commitments
- Tangible risks and adequacy of insurance cover






- 
- 
- Business risk management policy
  - Titles, rights, obligations, hindrances, etc. in relation to plant, property & equipment
  - Franchise / marketing / management agreements
  - Status of litigations by / against the entity, promoters and group concerns

### Corporate Counseling & Consultancy

- 
- Preparation of techno-economic viability report
  - Syndication of project financing
  - Loan syndications for start ups
  - Project collaborations
  - Project evaluation & rating
  - Capital structuring
  - Mergers, demergers, acquisitions
  - Organization & management studies
  - Job evaluation & manpower assessment
  - Corporate reorganization
  - Designing of costing, financial & budgetary control systems
  - Designing of multi-level MIS
  - Designing of budgeting systems
  - Designing of financial accounting and costing manuals
  - Designing of standard operating procedures and manuals
  - Managerial recruitment
  - Evaluation & designing of operational systems
  - Working Capital Management

- 
- Financial Accounting, Budget, operational & MIS manuals
  - Corporate Reorganizing
  - Recruitment Planning & Implementation
  - Performance Appraisal
  - Payroll Consultancy
  - Job Evaluation



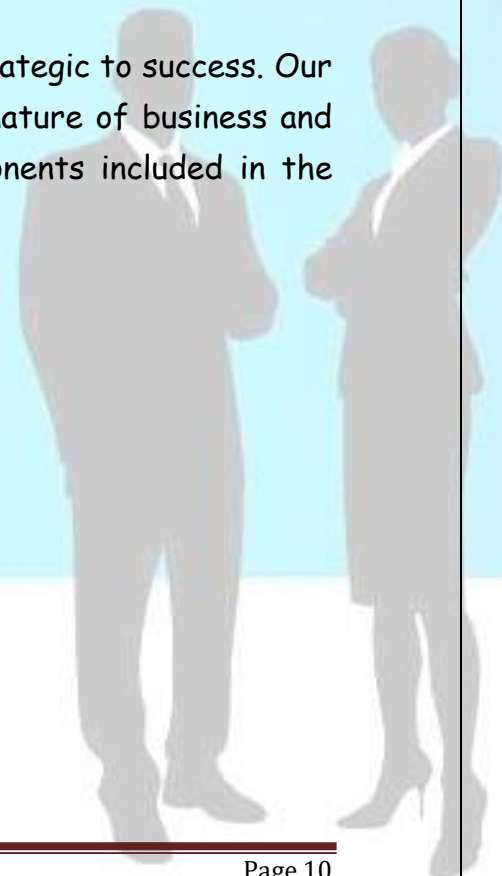
### Corporate Secretarial Services

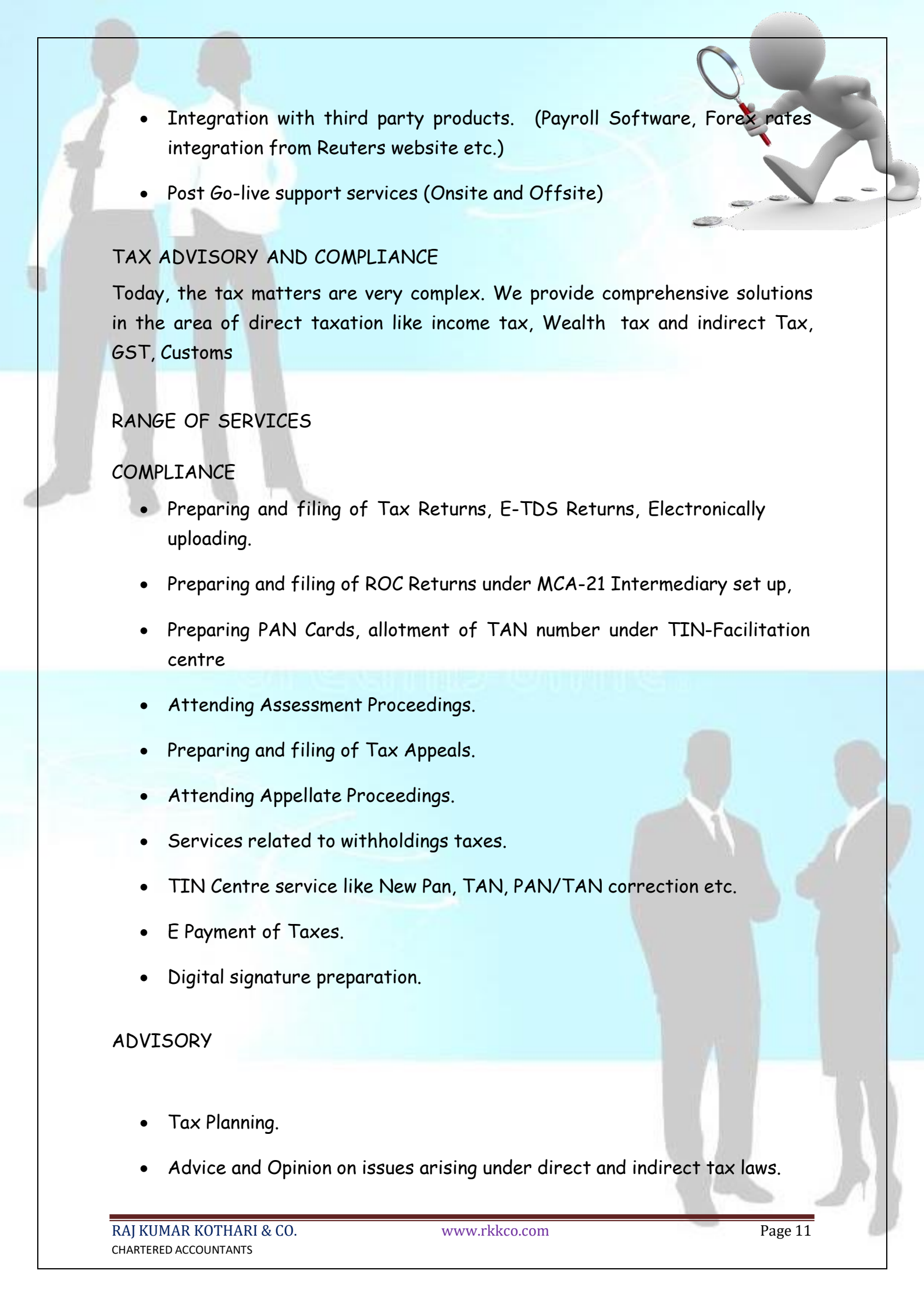
- Company/LLP formation
- Advise on company law compliances
- Maintenance of statutory registers under company law
- Advise / assistance under Foreign Exchange Management Act (FEMA)
- Advise / assistance under Reserve Bank of India (RBI) regulations

### ERP IMPLEMENTATION

A well-defined ERP implementation scope statement is strategic to success. Our ERP Services include doing GAP study based on Client's nature of business and the nature of ERP required to be installed. The components included in the scope are as follows:

- Suggesting the right ERP.
- Deciding the level of customizations required.
- Data migration from old system to new.
- Education and Training.
- Multi business location solutions.



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- Integration with third party products. (Payroll Software, Forex rates integration from Reuters website etc.)
  - Post Go-live support services (Onsite and Offsite)

## TAX ADVISORY AND COMPLIANCE

Today, the tax matters are very complex. We provide comprehensive solutions in the area of direct taxation like income tax, Wealth tax and indirect Tax, GST, Customs


## RANGE OF SERVICES

### COMPLIANCE

- Preparing and filing of Tax Returns, E-TDS Returns, Electronically uploading.
- Preparing and filing of ROC Returns under MCA-21 Intermediary set up,
- Preparing PAN Cards, allotment of TAN number under TIN-Facilitation centre
- Attending Assessment Proceedings.
- Preparing and filing of Tax Appeals.
- Attending Appellate Proceedings.
- Services related to withholdings taxes.
- TIN Centre service like New Pan, TAN, PAN/TAN correction etc.
- E Payment of Taxes.
- Digital signature preparation.

### ADVISORY

- Tax Planning.
- Advice and Opinion on issues arising under direct and indirect tax laws.

- 
- Designing tax-efficient pay-packages for executives.
  - Liaison with attorneys abroad with regards to International taxation.
  - IFRS compliance.



## FINANCIAL AND CORPORATE ADVISORY

Growth in business has to be accompanied by sound financial management and controls. Corporate can gain a broad range of financial, corporate advisory and secretarial services.

### RANGE OF SERVICES

- Compliance under various provisions of corporate laws
- Company Secretarial Services. Incorporation and Petitions under Companies Act.
- Assisting in raising finance including IPO/Equity Placement.
- Undertaking feasibility studies and preparing Project reports.
- Assisting in Bank/Financial institutional Borrowings.
- Assisting in Capital Investment and Restructuring Decisions.
- Venture Capital Finance.

## SET UP AND ADMINISTRATIVE

The key focus of these services is to assist enterprises to enter the Indian market, set up a new business entity, and assist in handling the entire back office operations and to train executives with regards to various Indian laws.

### RANGE OF SERVICES

#### SET UP

- Setting up liaison/branch/project office in India under foreign exchange regulations of Reserve Bank of India.



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- A 3D white character is shown in a dynamic pose, leaning forward and holding a magnifying glass over a trail of coins on the ground. The background is a light blue gradient.
- Obtaining Foreign Investment promotion Board (FIPB), for solo or joint venture entry.
  - Company Incorporation and related government approvals.
  - Obtaining registrations and permissions like Goods & Service Tax Registrations, Import Export Code, Excise Registrations, Income Tax PAN, etc required to Commence business operations in India.
  - Assisting in staff recruitment and training.

Faint silhouettes of two business professionals, a man and a woman, are visible in the background on the left side of the page.

## ADMINISTRATIVE

- Handling Accounts, Auditing and related administrative functions.
- Designing and adopting Management Information Systems.
- Preparing Budgetary Control Systems.
- Handling Payroll.
- Other regular services such as tax compliance and advisory, management services, corporate, secretarial, financial services, etc.

We also assist in exit mechanism procedures

## INDUSTRY FOCUS:

- FMCG
- Textiles
- Jute
- Readymade Apparel/Jewelers
- Packaging Industry
- Cigarette
- Infrastructure Development
- Hi-tech Construction Projects
- Tele-communication
- Mining
- Minerals & Metals
- Iron & Steel
- Agro Industry
- Tea & Plantation Industry
- Hotels
- Bank & Broking House
- Insurance
- Plywood
- Non-banking Finance Companies
- Information Technology Industry
- Forging
- Heavy Engineering
- Cement



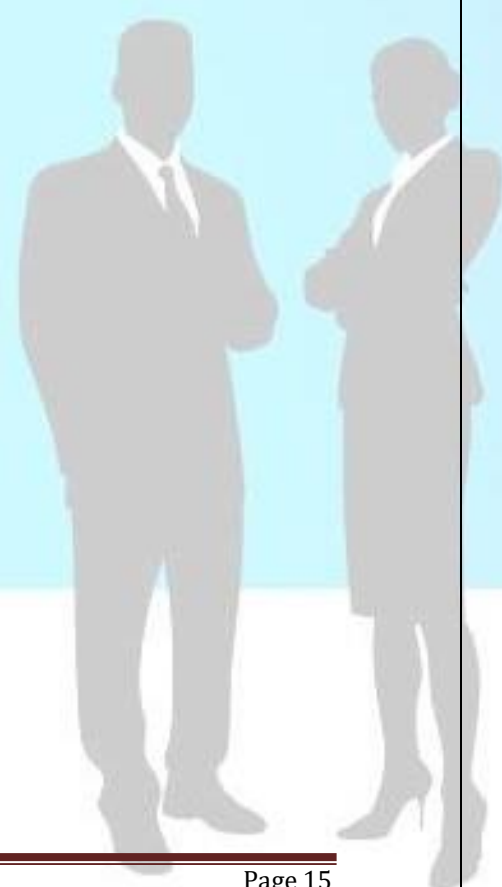
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- Cargo Handling / Export Houses
  - Chemical/fertilizers Industries
  - Construction Projects
  - Infrastructure Building Projects
  - Retail Outlets



## **EMPANELMENT & REGISTRATION**

Raj Kumar Kothari & Co. is empanelled with the following Government Authorities and Financial Institutions / Banks and International Funding Agencies.

- Comptroller & Auditor General [Statutory Audit of PSU]
- Reserve Bank of India [Audit of nationalized banks and regional banks]
- Royal Audit Authority of Bhutan
- World Bank
- State Bank of India
- Bank of India
- United Bank of India
- Allahabad Bank
- Central Bank of India
- Canara Bank
- Union Bank of India
- Andhra Bank
- Laxmi Vilas Bank
- UCO Bank
- Oriental Bank of Commerce



- Corporation Bank

## OUR TEAM



### CA R K KOTHARI

**B.COM (HONS.), M.COM, F.C.A, F.C.S, FICWA, FCA (ICAN), ACCA (ENGLAND & WALES), WORLD BANK & INTER-AMERICAN DEVELOPMENT BANK CONSULTANT, DISA (DIPLOMA IN INFORMATION SYSTEM AUDIT), IFRS (INTERNATIONAL FINANCIAL REPORTING STANDARDS), DIPLOMA IN BUSINESS VALUATION, FAFD, INSOLVENCY PROFESSIONAL.**

Mr. Raj Kumar Kothari is the founder of the firm. He is a fellow member of the Institute of Chartered Accountants of India an associate member of the Institute of Company Secretaries of India. He is also an associate member of the Institute of cost and works Accountants of India and a honors graduate in commerce. He is also a qualified member of Institute of Chartered Accounts in England & Wales. He passed C.A, C.S and I.C.W.A in the year 1990 with distinction and rank in C.A and costing. He is also the recipient of National Scholarship Award from Calcutta University. He has done his graduation with 1<sup>st</sup> class from St. Xavier's College, Kolkata in the year 1988. He is empanelled with the World Bank and Inter American Bank as finance and administrative consultant. He has 2 years of rich experience in almost all fields, to name a few, taxation laws, company law, auditing, corporate finance, non residents exchange control regulations, services relating to setting up of liaison/project office in India, etc. He has excellent rapport with bankers and various government departments. He is also a fellow member of Institute of Chartered Accountants of Nepal. He is an Information System Auditor (ISA) and has also qualified Valuer having been in the 1<sup>st</sup> batch of the Institute of the Chartered Accountants of India to qualify for IFRS. He has also successfully cleared the course on concurrent audit conducted by ICAI, India. He is also a member



Indian Institute of Insolvency Professionals. He has also successfully completed course on forensic auditing & fraud detection conducted by ICAI, India.



## **CA SAURAV GUPTA**

**FCA, B.Com.**

Mr. Saurav Gupta is a fellow member of the Institute of Chartered Accountants of India and a graduate in commerce. He has been a catalyst in expanding the portfolio of the firm's services from traditional Auditing and Taxation to multi-faceted consultancy. He has developed the practice for Indirect Taxes like VAT, Excise and Service Tax etc and currently exploring the area of GST. Apart from above, he has also developed his practice in the field of Company Law matters and Limited Liability Partnership. He has expanded the firm's services to areas like Knowledge Process Outsourcing with clients in India as well as abroad.

## **CA MONA AGARWAL GUPTA**

**ACA, B.Com.**

Mrs. Mona Agarwal Gupta is an associate member of the Institute of Chartered Accountants of India and a graduate in commerce. With her we have incorporated some fresh ideas and working methodology to get us adapted to the current scenario and continues providing the best service for which we are known.

