

Schedule II: Firm Profile

1. Firm Overview:

i. Firm Profile: R. Tulsian & Co. LLP

Introduction: A brief introduction to the firm, including its history, mission, and vision. This section should provide a snapshot of who the firm is, its values, and its commitment to quality and client service.

Introduction:

Established in 1987, R. Tulsian & Co. LLP is a distinguished multinational Chartered Accountancy firm with a venerable 37-year legacy of excellence. Headquartered in Kolkata, India, the firm has strategically expanded its footprint both across India and internationally, establishing domestic branches in Garden Reach, Metiabruz Kolkata, and Gangtok, Sikkim, as well as an overseas branch in Doha, Qatar. Together with the R Tulsian Group, the firm operates through its flagship entity, R. Tulsian & Co. LLP, alongside overseas group companies R Tulsian Global Co. and R Tulsian Global Solutions LLC, establishing a robust global presence in Oman, the USA, Bahrain, and the UAE. Rooted in a professional legal practice begun in 1965 by our mentor, Advocate Bajrang Lal Tulsian, the firm has evolved into a comprehensive, full-service professional organization, offering a diverse range of services to clients spanning multiple sectors. Kindly find attached our Firm Corporate Profile in **Annexure-1A** for your kind perusal.

Mission:

Our mission is to provide exceptional, tailor-made financial and advisory solutions, driven by an unwavering commitment to quality, integrity, and client-centric service. We aim to serve as a trusted partner in our clients' journey towards success, leveraging our international expertise alongside local insight, ensuring compliance, and cultivating enduring relationships built on trust and transparency.

Vision:

We aspire to lead globally in professional services across auditing and assurance, taxation, and corporate advisory, distinguished by our innovative approach, unwavering dedication to quality, and adaptability in an ever-evolving business environment. Our vision is to expand

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our international presence while steadfastly upholding the highest standards of trust, ethics, and excellence, empowering our clients to attain their financial aspirations.

Values:

R. Tulsian & Co. LLP is anchored by core values that shape our professional ethos:

1. **Long-term thinking:** Fostering sustainable growth and long-term value for clients and partners.
2. **Clear communication:** Promoting open, transparent, and honest communication with clients and within our team.
3. **Proactive approach:** Anticipating challenges and opportunities, providing proactive solutions over reactive measures.
4. **Clarity and precision:** Approaching every engagement with clarity, ensuring accuracy and dependability.
5. **Solution-oriented mindset:** Prioritizing effective solutions over merely identifying challenges.
6. **Flexibility and responsiveness:** Adapting to clients' evolving needs, delivering timely, responsive service.

Commitment to Quality and Client Service:

“Quality is Priority” serves as the cornerstone of our firm’s ethos. Our partner-led approach ensures each client receives bespoke attention, while our rigorous internal quality control system, compliant with Standard on Quality Control (SQC-1), guarantees that our services maintain the highest standards of accuracy and efficiency. We are committed to providing timely, customized solutions that enhance our clients’ business performance while strictly adhering to regulatory standards.

With a team of over 60 skilled professionals and nearly four decades of expertise, R. Tulsian & Co. LLP is honored to be the trusted advisor of choice for our clients, perpetually striving for excellence in every aspect of our multinational chartered accountancy practice.

- ii. **Founding and Establishment:** Information on when and by whom the firm was founded, along with any significant milestones or achievements over the years.

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R. Tulsian & Co. LLP, a globally recognized full-service Chartered Accountancy firm, was founded on July 31, 1987, by CA Rohit Tulsian. However, our professional journey began in 1965 with our esteemed mentor, Advocate Bajrang Lal Tulsian (M. Com, LL.B), establishing a legal practice that laid the foundation for our nearly six-decade-long legacy. On March 21, 2016, we transitioned from a partnership firm to a Limited Liability Partnership (LLP) under the Limited Liability Partnership Act, 2008, marking a new chapter in our firm's history.

While we honour our rich legacy, we are equally proud of the remarkable growth we have achieved over the last five years. Expanding into five countries, despite the challenges posed by the COVID-19 pandemic, was a testament to our high-growth mindset, strategic acquisitions, partnerships, and a steadfast commitment to building a loyal, high-performing team.

In response to the implementation of GST in India on July 1, 2017, we expanded our domestic presence with a branch office in Garden Reach, Kolkata. This office has allowed us to serve numerous corporate clients, offering a full spectrum of professional services including audit and assurance, income tax advisory and litigation, and GST advisory and compliance.

Our international journey of expansion began with the strategic acquisition of Algebra Bookkeeping, a well-established 21-year-old accounting practice based in Dubai, UAE. This acquisition, finalized in 2018, came in response to the introduction of Value Added Tax (VAT) in the UAE on January 1, 2018. Recognizing the need for specialized accounting and tax services in the region, R. Tulsian & Co. LLP seized the opportunity to enter the UAE market. The acquisition not only provided an immediate platform for offering VAT compliance and advisory services but also marked a significant milestone, as it was one of the earliest acquisitions of its kind by an Indian Chartered Accountancy firm. The move attracted considerable media attention across leading national and international publications, showcasing our forward-thinking approach and commitment to global growth. The weblinks to each such published news has been provided hereunder and you may find the same in **Annexure-13:**

Click here for [The Economic Times](#)

Click here for [The Hindu](#)

Click here for [Business Standard](#)

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FLOOR, KOLKATA - 700006**METIABRUZ****Branch**-90/E.S.A. FAROOQE ROAD
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700018**QATAR****Overseas Branch Office**OFFICE 505, FLOOR 5,
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Click here for [India Today](#)

Click here for [The Telegraph Online](#)

Following this successful entry into the UAE, our next major expansion occurred in the Kingdom of Bahrain. With the implementation of VAT in Bahrain from January 1, 2019, we recognized the increasing demand for auditing, accounting, and compliance services. To address this, we opened our regional headquarters in Manama, Bahrain, in July 2020, strategically positioning ourselves as a key player in the GCC region. Our office at the prestigious Bahrain Financial Harbour enabled us to offer comprehensive audit and assurance services, as well as tax and advisory solutions, to businesses navigating the new regulatory landscape. R. Tulsian & Co. was one of the few multinational firms to receive an official Bahrain Audit License, allowing us to deliver internal and external audit services. This further cemented our presence in the Middle East, gaining recognition in both local and international media for our pioneering role in the region. The weblinks to each such published news has been provided hereunder and you may find the same in **Annexure-13**:

Click here for [Zawya.com](#)

Click here for [GDNonline.com](#)

Click here for [twentyfoursevennews.com](#)

Click here for [bizbahrain](#)

Continuing our expansion within the Gulf Cooperation Council (GCC), we extended our presence to the Sultanate of Oman in 2021. In response to Oman's introduction of VAT on April 16, 2021, we entered into a strategic partnership with Al Motamad Auditing, a respected Omani firm. This partnership allowed us to bring our audit and assurance expertise to Oman's growing market. Establishing a presence in Muscat aligned with our broader vision of supporting local businesses and fostering economic growth in the region. Our commitment to hiring and developing local Omani talent was a key part of our strategy, in line with Oman's Vision 2040 initiative. This move further solidified our reputation as a firm committed to driving growth and excellence across the GCC. You may find our Oman Audit License issued by the Ministry of Commerce and Industry valid through 18.02.2026 in the **Annexure-2**. The weblink such published news has been provided hereunder and you may find the same in **Annexure-13**.

Click here for [timesofoman.com](#)

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In January 2024, we reached another significant milestone with the opening of our office in Doha, Qatar. This expansion was particularly noteworthy, as it marked the first time in history that an Indian Chartered Accountancy firm had been independently licensed to operate in Audit & Assurance in Qatar. Our office in Doha serves as a hub for providing essential audit, tax, and advisory services to businesses in Qatar, supporting them in meeting their financial compliance and management needs. Our presence in Qatar is aligned with the nation's Vision 2030, which emphasizes sustainable economic development and high standards of governance. By partnering with local businesses and government entities, we aim to contribute to the country's long-term economic success. You may find our Qatar Audit License issued by the Ministry of Commerce and Industry valid through 26.11.2026 in the **Annexure-3**. The weblink such published news has been provided hereunder and you may find the same in **Annexure-13**.

Click here for [GulfTimes.com](https://www.gulf-times.com)

In addition to our presence across the GCC, R. Tulsian & Co. LLP has further strengthened its global footprint by establishing an office in the United States. Through our group company, R Tulsian Global Solutions LLC, based in Wyoming, USA, we provide a range of global tax and advisory services. Our offerings include U.S. tax return preparation, IRS audit assistance, IRS problem resolution, and tax planning and advisory services for American citizens, Green Card holders, and expatriates. This expansion into the U.S. market reflects our commitment to serving the diverse needs of our global clientele, ensuring that they receive high-quality professional services, no matter where they are located. Through these international expansions, R. Tulsian & Co. LLP continues to deliver the highest standards of service, upholding our reputation for excellence, growth, and client-focused solutions. Kindly find the Certificate of Organisation of R Tulsian Global Solutions LLC issued on 27.03.2024, issued by the Office of the Secretary of State, State of Wyoming, USA in **Annexure-4**. Furthermore, you may find attached the Letter of allotment of Employer Identification Number (EIN) by the Internal Revenue Service (IRS), USA Department of Treasury in **Annexure-4**.

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In June 2024, R. Tulsian & Co. LLP proudly marked a new milestone by opening a branch office in Gangtok, Sikkim, at Hotel Binayak Building, PS Road, Gangtok-737101. This strategic expansion allows us to extend our full suite of professional services—audit, tax advisory, and compliance solutions—to clients across the northeastern region, fostering local growth and offering accessible support.

We are honoured to announce our empanelment with the Government of Sikkim, effective June 13, 2024, through June 12, 2027, reflecting their confidence in our capabilities and commitment to quality. This significant partnership underscores our dedication to delivering tailored, high-quality advisory services to both the public and private sectors. We look forward to contributing to Sikkim's growth and supporting its vibrant business community. Kindly find attached our Audit Empanelment Certificate with the Government of Sikkim in **Annexure-5**.

- iii. **Business/Legal Structure:** *The legal form of the firm (e.g., Limited Liability Partnership (LLP), Corporation, Partnership, Sole Proprietorship) and its registration details (attach evidence of registration)*

Business/Legal Structure:

On March 21, 2016, R. Tulsian & Co. LLP formally transitioned from a partnership firm to a Limited Liability Partnership (LLP) in accordance with the Limited Liability Partnership Act, 2008, marking a pivotal development in our firm's storied evolution. This structural enhancement has fortified our capabilities as a multinational Chartered Accountancy practice, enabling us to operate with greater flexibility and resilience in a dynamic global environment.

Attached in **Annexure-1** are the evidentiary registration documents that substantiate our compliance with national and professional regulatory standards, as follows:

1. **Certificate of Registration:** Documenting our conversion from a partnership to an LLP, effective from March 21, 2016, issued in Form 19 by the Ministry of Corporate Affairs, Registrar Kolkata, Government of India.
2. **Institute Certification:** Firm Certificate issued by The Institute of Chartered Accountants of India (ICAI), certifying that our Chartered Accountancy firm is duly registered under the Chartered Accountants Act, 1949, and Chartered Accountants Regulations, 1988.

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3. **ICAI Firm Card:** Issued by The Institute of Chartered Accountants of India (ICAI), endorsing our professional credentials.
4. **PAN Card:** PAN registration document specific to our firm.
5. **GST Registration:** GST Registration Certificate in Form GST REG-06, validating our adherence to the national Goods and Services Tax framework.
6. **Importer-Exporter Code (IEC):** License issued by the Directorate General of Foreign Trade, Ministry of Commerce and Industry, Government of India, authorizing us for international trade operations.
7. **Trade License:** Certificate of Enlistment cum e-Receipt for the fiscal year 2023-24, granted by the License Department, Kolkata Municipal Corporation.
8. **Professional Tax Registration:** Certificate of Registration in Form IA under the West Bengal State Tax on Professions, Trades, Callings, and Employments Rules, 1979.
9. **Udyam Registration:** Certificate conferred by the Ministry of Micro, Small, and Medium Enterprises (MSME), underscoring our status as a recognized enterprise under national MSME standards.

We have been empanelled with the Comptroller and Auditor General of India (C&AG) for conducting Statutory Audits of Government Companies. Kindly find attached the C&AG Empanelment Certificate in **Annexure-6 and 7**. Furthermore, we have been empanelled with The Institute of Chartered Accountants of India (ICAI) by filling the Multipurpose Empanelment Form (MEF) every year. Information provided through MEF is shared by ICAI with RBI, NABARD and other authorities for the purpose of empanelment for professional work.

These certifications collectively reflect our commitment to regulatory compliance, excellence, and the operational rigor necessary to deliver top-tier services as a trusted multinational Chartered Accountancy practice.

- iv. **Location and Reach:** The firm's headquarters location, branch offices, and geographical reach, including any international presence or network affiliations.

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Location and Reach:

R. Tulsian & Co. LLP is a multinational Chartered Accountancy practice with a distinguished headquarters in Kolkata, India, and an expansive network of domestic and international offices, strategically positioned to serve our diverse clientele across regions.

Headquarters:

R Tulsian & Co. LLP

7/1C Jatindra Mohan Avenue,

First and Second Floors,

Next to Prerna Building, Near Beadon Street,

Kolkata - 700006, India

Domestic Branch Offices:

- *Kolkata Branch*
Fantasy Market, V-90/E S.A. Farooque Road,
2nd Floor, Bartala,
Kolkata - 700018, India
- *Gangtok Branch*
Hotel Binayak Building, PS Road,
Gangtok - 737101, Sikkim, India

International Branch Offices:

- *Doha, Qatar Branch*
R Tulsian Global Co. – Foreign Branch of R Tulsian & Co. LLP
Office 505, Floor 5, Building 4,
Zone 17, Street 930, Doha Transworld Tower 1,
Doha, Qatar

Group Company Overseas Offices:

- *Muscat, Oman Office*
R Tulsian Global Co.
Suite 313, Maktabi Al Wattayah, Ar Rumaylah Street,

KOLKATA**Head Office**

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OMAN**Overseas Branch Office**

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Landmark: Same Building as Gulf Hospital,
 Near Saud Bhavan Car Showrooms, Muscat, Oman

- *Wyoming, United States Office*
 RTulsian Global Solutions LLC
 30N Gould STE N, Sheridan WY 82801,
 Wyoming, United States of America (USA)

This network of offices reflects our global reach and deep-rooted commitment to providing exceptional professional services across multiple geographies.

2. Services Offered:

(A) Audit and Assurance Services:

1. Statutory Audits

Statutory audits serve as a cornerstone of regulatory compliance and financial accuracy for organizations across a spectrum of industries and legal entities. At R. Tulsian & Co. LLP, we conduct statutory audits in strict adherence to the mandates set forth under the **Companies Act, 2013** and the **Limited Liability Partnership Act, 2008**, ensuring meticulous evaluation of financial statements and records.

Additionally, tax audits performed under **Section 44AB of the Income Tax Act, 1961** reinforce fiscal compliance, serving as a safeguard for organizations against financial inaccuracies and tax-related contingencies.

- Our statutory audit services extend across an expansive client base, encompassing large corporations, small and medium enterprises (SMEs), government agencies, and non-profit organizations. We also specialize in conducting audits for diverse private entities, partnerships, trusts, educational institutions, and healthcare facilities, thereby delivering industry-specific insights that uphold compliance while enhancing operational transparency.
- In our statutory audit practice, we serve a variety of sectors including manufacturing, coal and iron-ore, textile and apparels, Electrical components, Iron and Steel, Exports

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and foreign trade, casino and entertainment, Retail and E-commerce, Real Estate, Dry fruits and packaged products, stock brokers, food processing, Metal Scraps, Chemicals, Construction, Timber & Construction plywood, NGOs, Lawyers and other professionals, Stock Trading, Leather and jute products, Jute Ropes, Glass, Plastic, umbrellas, jewellery and precious stones, banking and NBFCs, Automobiles, Pharmaceuticals, metals and mining, paper and packaging, Education and Start-ups and service industries amongst other sectors. In all the above-mentioned sectors, we have considerable expertise, addressing their unique operational complexities and compliance needs. Therefore, we provide tailored statutory audits for in all these sectors, enabling them to align financial practices with sector-specific regulations. Further, our proficiency in service industries spans **finance, hospitality, healthcare, and education**, ensuring rigorous scrutiny of financial statements in line with sectoral standards.

4. Our approach is centred on maintaining the highest levels of accuracy, regulatory conformity, and stakeholder trust. By implementing a comprehensive audit methodology, we provide assurance to stakeholders and reinforce the robustness of our clients' financial and compliance frameworks. Through our statutory audit services, R. Tulsian & Co. LLP is committed to empowering organizations to navigate complex regulatory landscapes with confidence and integrity.

2. Internal Audits

5. At R. Tulsian & Co. LLP, we conduct rigorous and holistic internal audit exercises tailored to assess and strengthen an organization's internal controls, operational efficiencies, and adherence to an array of complex statutory requirements. Our internal audits encompass an exhaustive review of an entire enterprise or focus on specific business functions, ensuring compliance with high standards of governance, risk management, and regulatory adherence across sectors and industries.
6. Our internal audits provide in-depth analysis to safeguard compliance with a myriad of legislative frameworks. This includes, but is not limited to, the **Income Tax Act, 1961** along with its evolving rules, ensuring clients meet every compliance obligation, circular, and notification. We ensure compliance with the **Goods and Services Tax (GST) Act, 2017 and Customs Act, 1962**, comprehensively reviewing transactions

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and records to confirm adherence to GST laws, including all pertinent updates and notifications.

7. Our audit procedures also cover a full compliance review under the **Companies Act, 2013**, examining corporate governance and statutory records to align with corporate laws and related regulations. Further, our expertise extends to regulatory compliance under the **Foreign Exchange Management Act, 1999** and **Reserve Bank of India** rules, safeguarding clients against foreign exchange and banking regulatory breaches. This is especially relevant for clients with cross-border operations or foreign investments.
8. Our internal audits are also adept at ensuring adherence to labor laws, supporting clients in meeting the rigorous compliance demands of the **Employees' State Insurance Act, 1948, Employees' Provident Fund and Miscellaneous Provisions Act, 1952, Factories Act, 1948, and Workmen's Compensation Act, 1923**. We extend our services to compliance under the **Securities and Exchange Board of India (SEBI) Act, 1992**, critical for entities engaging in securities transactions or listed on stock exchanges, ensuring all SEBI mandates are met.
9. Our client base for internal audits spans **large corporations, SMEs, non-profit organizations, private companies and partnerships**, as well as institutions like **schools and hospitals**. We serve organizations across diverse industries, including **manufacturing sectors** such as Manhole Covers and Cast Iron and steel products, Electrical Components, Leather and Protective wear, textiles, Signages and railway sidings, Tea production and processing, start-up incubations, Educational Institutes, Hospitals and healthcare units, Dry Fruits processing and packaging and automotive sectors. Each audit engagement is customized to the unique statutory requirements and operational risks faced by the sector, equipping our clients with actionable insights and robust internal control frameworks.
10. Our approach to internal audits is methodical and forward-looking, designed to ensure clients not only meet regulatory expectations but also enhance operational resilience, reduce risk, and foster sustainable growth. Through our unwavering commitment to thoroughness and precision, R. Tulsian & Co. LLP empowers organizations to maintain excellence in compliance and governance across all dimensions of their operations.

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3. Stock Audits and Verifications

- Our stock audit and verification services are meticulously designed to provide organizations with an accurate, comprehensive overview of their inventory and stock management practices. Through an in-depth examination of stock records, movement, and valuation, we offer companies vital insights into inventory accuracy and value, ensuring adherence to industry standards and enhancing operational efficiency. This service is indispensable for organizations focused on optimizing their stock management processes, safeguarding against discrepancies, and promoting financial transparency and integrity.
- Our stock audit process rigorously assesses inventory management frameworks, focusing on physical stock verification to confirm that records align precisely with actual stock holdings. This includes verifying stock quantities, locations, and conditions, as well as tracking stock movement and evaluating stock aging. Furthermore, our audits encompass valuation reviews, wherein we assess inventory against industry benchmarks and accounting standards, providing a thorough assessment that safeguards the integrity of the client's financial statements and reporting accuracy.
- Our clients span a diverse range of sectors and industries, each of which presents unique stock management challenges. We perform stock audits for **large corporations, small and medium enterprises (SMEs), non-profit organizations, private companies, partnerships, hospitals**, and other entities. Within the **manufacturing sector**, we have extensive experience auditing industries such as **iron and steel**, Manhole Covers and Cast Iron and steel products, Electrical Components, Leather and Protective wear, textiles, Signages and railway sidings, Hospitals and healthcare units, Dry Fruits processing and packaging and automotive sectors, where complex material movements and varying raw material costs demand vigilant audit measures and where specialized inventory handling and valuation are critical to maintaining stock integrity. Additionally, our stock audits in **trading sectors** support wholesalers and retailers in ensuring that stock levels reflect actual availability and valuation.
- We also conduct stock audits across diverse service industries, including **hospitality**, where asset-based audits support accurate valuation and regulatory compliance and where inventory consistency is essential for service continuity and quality control;

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and **healthcare**, where stock audits of medical supplies and pharmaceuticals are paramount for operational efficacy and regulatory adherence. In the **retail sector**, we audit a wide range of consumer goods and high-turnover items, helping businesses maintain robust stock control, minimize shrinkage, and optimize their supply chain.

- Our team of experts combines sector-specific knowledge with high standards of audit precision to deliver actionable insights that enhance clients' stock management practices. Each stock audit is tailored to the unique operational structure and inventory risks of the client, providing clear recommendations that align with both regulatory standards and industry best practices. At R. Tulsian & Co. LLP, we are dedicated to supporting our clients with stock audit services that strengthen financial transparency, improve asset management, and drive efficiency across their inventory operations.

4. Bank Audits

Our expertise in bank audits encompasses a meticulous and in-depth examination of banking operations, risk exposure, and compliance with an array of statutory obligations, adhering rigorously to both national and international banking regulations including the Banking Regulations Act, 1949, RBI Act, 1934 and its Guidelines. Conducted with a robust understanding of the financial sector's unique requirements, our audits provide banks and financial institutions with the assurance of accuracy, regulatory alignment, and the strength of their internal control mechanisms.

Our bank audit services involve a comprehensive review of operational and financial processes, analyzing key areas such as asset and liability management, loan portfolios, credit risk assessment, and capital adequacy. Through a structured audit approach, we examine the precision of financial records, ensuring that disclosures accurately reflect the institution's true financial position and adhere to regulatory reporting standards, including the Reserve Bank of India (RBI) guidelines, the Basel framework for risk management, and applicable IND-AS Standards. We ensure that banks meet all statutory requirements, safeguarding

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against any potential regulatory breaches that could affect their operational standing and reputation.

The cornerstone of our bank audit service is our rigorous approach to evaluating internal controls, where we assess the robustness of governance frameworks and risk management policies, ensuring alignment with the highest industry standards. Our audits identify and address vulnerabilities within these systems, such as weaknesses in cybersecurity, data protection, anti-money laundering (AML) protocols, and Know Your Customer (KYC) compliance, which are critical for safeguarding against financial fraud, money laundering, and operational risks. Our audit reports offer detailed analyses, providing actionable insights to enhance risk management, strengthen internal controls, and fortify compliance frameworks.

Our audits also cover a thorough review of treasury functions, examining investment portfolios, liquidity management, and hedging strategies. By scrutinizing these areas, we help banks optimize asset allocation, enhance cash flow stability, and ensure adherence to regulatory liquidity ratios. Additionally, we conduct credit and loan audits, ensuring that lending practices align with internal policies, RBI norms, and industry best practices. We assess loan approvals, creditworthiness, collateral management, and recovery mechanisms, enabling banks to mitigate default risks effectively.

Our extensive experience across a spectrum of banking and financial institutions, from private and public sector banks to cooperative banks and non-banking financial companies (NBFCs) such as United Bank and several NBFCs amongst others, empowers us to tailor our audit approach to meet each client's unique needs. By combining regulatory expertise, sector-specific knowledge, and a commitment to precision, R. Tulsian & Co. LLP delivers bank audit services that reinforce financial integrity, elevate compliance, and strengthen stakeholder confidence.

Our Partner, CA Shashwat Tulsian, holds a Certificate in Forex and Treasury Management from the ICAI and had secured an All-India Rank 2nd in the July 2022 Examinations and you may find the Certificate attached in **Annexure-8**.

6) Forensic Audit

Forensic audits are crucial for detecting and investigating financial irregularities, fraud, and misconduct that could harm an organization's reputation and integrity. At R. Tulsian & Co. LLP, our forensic audit services deliver a rigorous, detailed examination of financial records, leveraging advanced analytics and investigative expertise to uncover even the most intricate discrepancies. Our seasoned auditors deploy cutting-edge tools, digital forensics, and specialized techniques such as data mining and pattern recognition, ensuring thorough analysis of revenue recognition, asset valuation, intercompany transactions, and expense claims.

Beyond financial scrutiny, we evaluate internal control mechanisms to identify areas of vulnerability, supporting proactive measures against potential fraud risks. Each forensic audit report is meticulously crafted to meet legal standards, including comprehensive evidence and findings that serve as strong support in any legal or regulatory proceedings. Trusted by clients across industries like manufacturing, trading and retail, our forensic audit services stand as pillars of transparency and accountability, empowering organizations to uphold integrity and foster financial resilience.

5. Risk Audit

Risk audits are instrumental in safeguarding an organization's financial integrity and regulatory compliance. At R. Tulsian & Co. LLP, our risk audit services are designed to meticulously identify and assess potential risks that could impede operational efficiency or threaten compliance with statutory obligations. We conduct comprehensive analyses of business processes, delving into areas such as financial transactions, operational workflows, and compliance frameworks to uncover vulnerabilities and exposure to various risks.

Our approach encompasses a multi-faceted examination of both internal and external factors that could impact an organization's objectives, including market fluctuations,

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operational inefficiencies, regulatory changes, and cybersecurity threats. By employing advanced risk assessment methodologies, we evaluate the effectiveness of existing risk management strategies, identifying gaps and areas for improvement.

The culmination of our risk audit process is a set of actionable recommendations tailored to enhance the organization's risk management framework. These recommendations empower our clients to implement robust controls and mitigation strategies, ensuring not only compliance but also fostering a culture of proactive risk awareness. In a rapidly evolving business landscape, our risk audit services provide invaluable insights that facilitate informed decision-making and strategic resilience.

6. Concurrent Audit

Concurrent audits serve as a vital tool for organizations seeking to ensure ongoing compliance and operational transparency. At R. Tulsian & Co. LLP, we implement concurrent auditing to provide clients with real-time assurance by meticulously verifying financial transactions as they occur. This proactive methodology enables us to detect discrepancies and irregularities immediately, ensuring that corrective measures can be taken without delay.

Our concurrent audit services encompass a comprehensive review of transactions across various functions, including procurement, sales, and financial reporting. By integrating audit processes within the operational workflow, we enhance the visibility of financial activities, fostering an environment of accountability and adherence to regulatory standards.

This approach not only mitigates potential risks but also reinforces a culture of compliance within the organization. Our team employs advanced analytical tools to monitor transaction flows and control mechanisms in real time, ensuring that all activities align with established policies and regulatory requirements.

Through timely insights and recommendations, we empower our clients to rectify issues proactively, thereby safeguarding their financial integrity and organizational

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reputation. Concurrent audits ultimately serve as a strategic partnership, enhancing decision-making processes and supporting sustained operational excellence.

7. Compliance Audits

Compliance audits represent a cornerstone of effective governance and risk management within organizations. At R. Tulsian & Co. LLP, we conduct comprehensive compliance audits designed to meticulously verify adherence to regulatory and contractual obligations. Our methodology encompasses a thorough examination of business processes, ensuring alignment with applicable legal requirements and industry standards across various sectors.

Our approach involves detailed reviews of policies, procedures, and operational practices to identify potential compliance gaps. We assess compliance with laws and regulations such as the Companies Act, Income Tax Act, GST Act, and sector-specific guidelines. This rigorous examination not only aids in detecting deviations but also provides actionable insights for remediation and improvement.

By engaging in a compliance audit, clients gain a clear understanding of their adherence status, enabling them to mitigate the risk of non-compliance, avoid costly penalties, and maintain their reputation for reliability and integrity. Furthermore, our findings are documented in comprehensive reports that not only detail compliance levels but also offer recommendations for enhancing compliance frameworks and internal controls.

Through our unwavering commitment to quality and professionalism, we position our clients to navigate the complexities of regulatory landscapes confidently, fostering a culture of accountability and transparency that supports their long-term success.

8. Risk Management and Internal Control Reviews

Our specialized reviews of risk management practices and internal control mechanisms are pivotal in fostering resilient and sustainable business operations. At R. Tulsian & Co. LLP, we undertake comprehensive assessments aimed at enhancing

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clients' ability to identify, evaluate, and mitigate potential risks that could adversely affect their financial performance and compliance posture.

We meticulously analyse existing risk management frameworks, focusing on the effectiveness of control structures across operational, financial, and compliance domains. Our methodology involves engaging with stakeholders to understand the unique risk landscape and operational intricacies of each organization. This collaborative approach enables us to pinpoint vulnerabilities and recommend tailored solutions that bolster risk mitigation efforts.

Furthermore, our reviews encompass the evaluation of internal control systems, assessing their robustness in safeguarding assets, ensuring accurate financial reporting, and promoting adherence to regulations. By providing actionable insights and strategic recommendations, we empower clients to strengthen their control environments and improve overall governance.

Through our commitment to excellence and a proactive stance on risk management, we equip organizations to navigate uncertainties with confidence. Our reviews not only enhance operational resilience but also foster a culture of accountability and transparency, ultimately supporting our clients' long-term strategic objectives.

9. Agreed-Upon Procedures

Our Agreed-Upon Procedures (AUP) service is a bespoke offering designed to meet the specific informational needs of our clients and relevant stakeholders. In this service, we conduct tailored procedures that are mutually agreed upon, allowing us to focus on particular areas of interest without the comprehensive scope of a full audit. This targeted approach enables organizations to gain precise insights into selected financial or operational aspects, thereby facilitating informed decision-making.

During the AUP engagement, we work closely with our clients to define the procedures that will be performed, ensuring alignment with their objectives and the expectations of stakeholders. Our team employs rigorous methodologies to conduct

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these procedures, which may include verifying the accuracy of financial data, evaluating compliance with regulatory requirements, or assessing the effectiveness of operational processes.

The results of our agreed-upon procedures are encapsulated in a clear, concise report that highlights our findings and observations. This report serves as a valuable tool for clients seeking to enhance operational efficiency, improve financial reporting accuracy, or address specific concerns. By providing reliable and relevant insights, our AUP services empower organizations to make strategic decisions with confidence and clarity, reinforcing our commitment to delivering world-class advisory solutions.

Each of these services is tailored to provide clients with high-value insights and support, ensuring comprehensive risk assessment, regulatory alignment, and operational efficiency. By offering a full spectrum of audit and assurance services, R. Tulsian & Co. LLP is dedicated to enhancing transparency, accountability, and resilience for our clients across industries and regions.

(B) Taxation Services:

(1) Income Tax:

At R. Tulsian & Co. LLP, our expertise in Income Tax Litigation Advisory, Structuring, and Compliance is underpinned by a nuanced understanding of tax legislation and a commitment to delivering strategically sound solutions that align with our clients' objectives. Our comprehensive Income Tax Litigation Advisory services are crafted to address and mitigate tax disputes effectively, emphasizing both prevention and resolution. By identifying potential litigation risks and formulating tailored strategies, we enable our clients to approach tax challenges with confidence and preparedness. Our skilled team adeptly represents clients before tax authorities at various levels, ensuring that each case benefits from robust advocacy and a thorough understanding of the Income Tax Act, 1961, and related provisions.

Our approach to Income Tax Advisory is client-centered, designed to not only resolve disputes but also establish preventive measures through in-depth consultations. We assess the

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specific financial and operational contexts of our clients, offering targeted insights into areas of potential tax exposure. This proactive approach equips our clients with the foresight needed to mitigate litigation risks, thereby fostering an environment of compliance and stability. With extensive experience across diverse sectors—ranging from manufacturing, coal and iron-ore, and textiles to exports, real estate, banking, and pharmaceuticals—our firm is well-positioned to deliver sector-specific insights that align with unique industry requirements.

In the realm of tax planning and structuring, we assist clients in creating tax-efficient business models tailored to their strategic vision. By assessing various elements of their operational landscape, we develop frameworks that support tax compatibility while remaining flexible to growth and market dynamics. Our advisory services include expert guidance on entity structuring, transfer pricing, and tax-efficient distribution of earnings, all while ensuring full adherence to regulatory guidelines. This service is invaluable for clients aiming to establish or optimize tax-compliant business structures within the legal frameworks set forth by the Income Tax Act, 1961.

Further enhancing our offering, we provide tax return preparation and filing services that prioritize accuracy, compliance, and punctuality. Our meticulous approach includes a thorough review of financial records, coupled with stringent adherence to regulatory timelines, significantly reducing the risk of penalties or interest. We emphasize precise tax calculations and documentation, ensuring that our clients remain compliant while benefiting from optimal tax positions. This service extends across a broad client base, from large corporations and SMEs to government entities and non-profit organizations.

Our clientele spans a wide array of industries, including electrical components, retail, e-commerce, casinos, exports, construction, NGOs, stock brokers, food processing, metals and mining, chemicals, and service sectors. Additionally, we cater to specialized industries such as dry fruits, timber, education, and start-ups, leveraging industry-specific knowledge to address nuanced tax needs. Our commitment to providing high-caliber, sophisticated tax advisory and compliance services reflects our dedication to supporting clients through every phase of their business growth, solidifying R. Tulsian & Co. LLP's reputation as a trusted partner in global tax management and strategic compliance.

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(2) International Tax:

R. Tulsian & Co. LLP offers a robust suite of international tax services designed to support globally active businesses in managing complex cross-border tax obligations with precision and compliance. Our **International Tax Consultancy** provides comprehensive advisory and compliance solutions, helping clients navigate diverse global tax frameworks and optimize their tax positions in alignment with relevant regulations.

Through **Transfer Pricing Consultancy**, we assist in establishing compliant, arm's-length policies for intercompany transactions, thereby mitigating transfer pricing risks and ensuring regulatory adherence across jurisdictions. Our expertise spans thorough documentation, economic analysis, and transfer pricing structuring for optimized tax efficiency.

Our **Global Entity Structuring** service facilitates the creation of tax-efficient business models tailored to meet international expansion goals. By aligning structures with local laws and Double Taxation Avoidance Agreements (DTAAs), we enable effective resource allocation and strategic use of tax incentives. Additionally, we specialize in **Withholding Tax Management and Fund Repatriation**, providing end-to-end support to optimize the after-tax value of repatriated funds while ensuring full compliance.

We further assist in **Determination of Residential Status**, guiding individuals and entities in accurate residency classifications to align with both Indian and global tax laws. Our consulting expertise covers specific revenue streams, such as **Fees for Technical Services, Capital Gains, and Business Profits**, offering strategic advice on tax treatments that maximize treaty benefits.

Our **DTAA Analysis** expertise allows clients to leverage treaty advantages, minimizing double taxation and reducing tax liabilities across borders. With a trusted presence across diverse sectors—including manufacturing, real estate, finance, pharmaceuticals, and e-commerce—R. Tulsian & Co. LLP is committed to providing integrated, world-class solutions for complex global tax needs, aligning immediate objectives with long-term success.

R. Tulsian & Co. LLP is privileged to have provided expert advisory services to Tata Communications (Middle East) FZ-LLC (TC ME) and its Dubai Branch (TC ME Branch),

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assisting them in meeting critical compliance requirements concerning Country-by-Country Reporting (CbCR) across the Middle East. Our support encompassed comprehensive compliance solutions, including filing of CbCR Notification and ensuring adherence to regulatory mandates under the Middle Eastern jurisdictions.

CbCR is a fundamental aspect of Action 13 under the OECD's Base Erosion and Profit Shifting (BEPS) framework, an initiative backed by both the OECD and the G20 to combat tax avoidance by enhancing transparency in multinational financial activities. Our specialized approach ensured that all filings for TC ME and TC ME Branch were completed meticulously, supporting their alignment with the OECD's BEPS standards and facilitating seamless cross-border compliance.

Our services were led by CA Ishan Tulsian, a distinguished Partner at R. Tulsian & Co. LLP, who holds a Diploma in International Taxation (DIIT) from the Institute of Chartered Accountants of India (ICAI), signifying our firm's depth of expertise in international tax and BEPS compliance. A copy of the Diploma Certificate is attached herewith in **Annexure-8**.

Through our unwavering commitment to regulatory precision and compliance excellence, we continue to empower multinational enterprises like Tata Communications in their pursuit of transparent and robust international tax governance.

(3) Goods and Service Taxes (GST):

R. Tulsian & Co. LLP offers specialized Goods and Services Tax (GST) Litigation, Advisory, Structuring, and Compliance services to support organizations across diverse sectors in navigating the complexities of GST. Our services are structured to provide businesses with a complete solution for GST compliance under the GST Act, 2017, ensuring adherence to evolving tax laws and protecting their interests in a dynamic regulatory environment.

We offer specialized GST services encompassing comprehensive support for refund applications and Departmental representation before GST authorities to secure timely and accurate refund sanctions. Leveraging our deep expertise, we proficiently navigate clients through complex GST proceedings, including Scrutiny, Departmental Audits, Investigations, Searches and Seizures, and Summons. Our seasoned team advocates effectively before the

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Appellate Authorities, the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), the Directorate General of GST Intelligence (DGGI), and the GST Tribunal, ensuring that client interests are safeguarded at every procedural stage.

In addition to representation, we are well-versed in the application and representation process before the Advance Ruling Authority, offering clients strategic insights into potential tax positions and outcomes. Our experts bring forth tailored solutions that address sector-specific nuances, supporting optimal business planning and compliance clarity.

Our GST-specific internal audits and compliance audits reflect our in-depth understanding of the latest amendments and their operational impact. With precision and an unwavering commitment to regulatory excellence, R. Tulsian & Co. LLP equips clients to manage GST complexities confidently, ensuring rigorous compliance and advancing their business objectives within the evolving GST framework.

Our GST advisory services focus on delivering strategic guidance to optimize GST liability while maintaining strict compliance. We support businesses in identifying tax-efficient structures, setting up GST-compliant frameworks, and adopting processes that align with both domestic and cross-border operations. Our advisory experts provide clarity on GST regulations and assist clients in understanding their specific obligations, helping them minimize potential liabilities and enhance their operational efficiency.

We also deliver tax planning and structuring services that are tailored to each client's unique business environment, whether in manufacturing, banking, pharmaceuticals, real estate, retail, or any of the other myriad sectors we serve. Through strategic GST structuring, we aid organizations in establishing tax-compatible frameworks that align with their financial and operational objectives. Our approach ensures optimized tax exposure while maintaining compliance across all GST requirements.

Our end-to-end GST compliance services encompass the preparation and filing of GST returns, with an emphasis on accuracy and timeliness to mitigate exposure to penalties. We undertake a meticulous approach to ensure each filing aligns with regulatory requirements, allowing clients to focus on their core operations.

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Serving a broad range of industries—from textiles, electrical components, and iron & steel to chemicals, food processing, e-commerce, construction, and more—our GST services are tailored to meet the needs of large corporations and SMEs. R. Tulsian & Co. LLP's GST services are trusted by businesses of every size and sector, underscoring our commitment to helping clients achieve sustainable compliance and operational efficiency through tax expertise and strategic foresight.

(C) Advisory Services:

1. Corporate Advisory, Management, and Compliance

R. Tulsian & Co. LLP provides sophisticated corporate advisory services tailored to meet the evolving needs of modern enterprises. Our corporate advisory, management, and compliance services focus on assisting clients with strategic structuring and restructuring efforts, offering bespoke consultancy and compliances on corporate law, including the Companies Act 2013, Foreign Exchange Management Act (FEMA) 1999, and Reserve Bank of India (RBI) regulations. Our end-to-end labour law support is expansive, covering critical jurisdictions such as India, Qatar, and Oman.

We guide clients through the incorporation process for various entity types, including Limited Liability Partnerships (LLPs), trusts, investment funds, and companies, ensuring full regulatory compliance. Additionally, we specialize in drafting essential corporate documents, such as shareholder agreements, business agreements, and corporate contracts, designed to safeguard the interests of our clients and provide a robust legal foundation for their business activities. By navigating complex regulatory frameworks, R. Tulsian & Co. LLP enables companies to establish resilient corporate structures that align with their strategic objectives and comply with statutory obligations, fortifying their presence in domestic and international markets.

At R. Tulsian & Co. LLP, our corporate advisory, management, and compliance services are expertly designed to cater to a broad and diverse spectrum of industries, affirming our position as a globally-oriented chartered accountancy firm. Our client portfolio spans across numerous sectors, including manufacturing, coal and iron-ore, textiles and apparel, electrical

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components, iron and steel, exports and international trade, casino and entertainment, retail and e-commerce, real estate, and dry fruits and packaged products.

In addition, we serve industries such as stock brokerage, food processing, metal scraps, chemicals, construction, timber and plywood, NGOs, legal professionals, stock trading, leather and jute products, jute ropes, glass, plastics, umbrellas, jewelry and precious stones, banking and NBFCs, automobiles, pharmaceuticals, metals and mining, paper and packaging, education, startups, and various service industries, among others.

Our extensive experience allows us to support both large multinational corporations and small and medium enterprises (SMEs), as well as government agencies and non-profit organizations. By leveraging our deep sectoral knowledge, we provide tailored solutions that enable our clients to thrive in today's dynamic regulatory landscape, reinforcing our commitment to excellence and to the global business community.

2. Financial Planning & Analysis (FP&A)

Our Financial Planning & Analysis (FP&A) services are designed to offer clients a clear financial outlook through meticulous preparation of financial plans, budgeting, and forecasting. R. Tulsian & Co. LLP ensures that every financial plan aligns with the client's strategic goals, fostering sound decision-making rooted in detailed insights. We conduct variance analysis and monitor Key Performance Indicators (KPIs), delivering actionable insights that empower management teams to make data-driven choices.

Through detailed management reporting and the creation of intuitive dashboards, we provide clients with a comprehensive view of their financial performance. Our reports are crafted to reveal trends, identify growth opportunities, and highlight areas requiring attention, ensuring a dynamic approach to financial management. R. Tulsian & Co. LLP's FP&A services serve as a powerful tool for business leaders, equipping them with the financial intelligence needed to drive organizational success and navigate the complexities of market demands.

In addition, we serve industries such as stock brokerage, food processing, metal scraps, chemicals, construction, timber and plywood, NGOs, legal professionals, stock trading, leather and jute products, jute ropes, glass, plastics, umbrellas, jewelry and precious stones,

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banking and NBFCs, automobiles, pharmaceuticals, metals and mining, paper and packaging, education, startups, and various service industries, among others.

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3. CFO and Feasibility Consultancy

In today's fast-paced business environment, R. Tulsian & Co. LLP offers fractional CFO services, enabling businesses to benefit from top-tier financial oversight without the need for a full-time, in-house Chief Financial Officer. Our services encompass comprehensive cash flow management, financial reporting, and financial modeling, which provides clients with structured insights and a well-defined pathway to achieving their financial goals.

R. Tulsian & Co. LLP extends premier virtual CFO services to SMEs and start-ups, empowering them with expert financial management and strategic oversight. Our services encompass comprehensive financial statement analysis, corporate finance advisory, and capital budgeting, ensuring clients have a clear, structured path to financial success. With a strong focus on financial planning and strategic consulting, we assist in aligning financial goals with operational efficiencies and long-term growth initiatives. Additionally, our operations advisory provides critical insights into optimizing resource allocation and performance metrics. R. Tulsian & Co. LLP's virtual CFO offerings bring high-level financial expertise to emerging businesses, fostering informed decision-making, financial resilience, and sustainable growth.

We also conduct feasibility studies for clients considering new ventures or expansions, meticulously analyzing the potential financial viability and risks associated with each initiative. Our feasibility assessments are grounded in thorough data analysis, enabling clients to make well-informed decisions backed by financial insight. Additionally, we assist in the preparation of board decks, empowering executive teams to communicate financial strategies

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effectively to stakeholders. R. Tulsian & Co. LLP's CFO and feasibility consultancy services allow clients to enhance their financial health, make informed investment decisions, and secure sustainable growth.

4. Transaction Advisory and Mergers & Acquisitions (M&A)

Our Transaction Advisory and Mergers & Acquisitions (M&A) services are crafted to support both buy-side and sell-side engagements. R. Tulsian & Co. LLP provides expert valuation services, ensuring that every transaction aligns with fair market expectations and maximizes value for our clients. We conduct rigorous operational, financial, and legal due diligence to assess potential risks and opportunities associated with mergers, acquisitions, and other corporate transactions.

In addition to transaction support, we provide post-implementation assistance to ensure a seamless integration of newly acquired assets. Our team prepares earnings call reports, facilitating clear communication with stakeholders and providing a transparent overview of financial health. R. Tulsian & Co. LLP's transaction advisory services are designed to enhance decision-making, minimize transaction risks, and streamline the acquisition process, enabling clients to pursue growth opportunities with confidence and clarity.

R. Tulsian & Co. LLP had the privilege of serving as a trusted advisor to M/s. Shilp Gravures Ltd., a publicly listed company, in its strategic acquisition of a 100% stake in Etone India Pvt. Ltd. Our role in this high-stakes transaction underscores our expertise in transaction advisory services and reflects the depth of our commitment to supporting clients through complex corporate undertakings.

Our team adeptly managed the intricacies of corporate structuring, conducted rigorous financial due diligence, provided incisive tax advisory, and ensured seamless compliance with SEBI regulations. This transaction stands as a testament to our proficiency in navigating multifaceted acquisition processes, and it is one of many engagements in which we have delivered measurable value to our clients through our comprehensive transaction advisory solutions.

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5. Accounting and Bookkeeping Services

R. Tulsian & Co. LLP offers meticulous accounting and bookkeeping services, ensuring that financial records are maintained with accuracy and in accordance with relevant regulatory standards. Our services cover all aspects of accounting, including data entry, accounts receivable and payable management, reconciliations, expense tracking, and chart of accounts management. We provide specialized advisory and implementation support for IND-AS, IFRS, and US-GAAP standards, ensuring that our clients are fully compliant with international accounting frameworks.

R. Tulsian & Co. LLP delivers specialized offshore accounting and bookkeeping services, providing U.S.-based clients and CPAs with precise, compliance-focused financial management solutions. Our outsourced services encompass comprehensive data entry, accounts receivable and payable oversight, reconciliations, expense monitoring, and chart of accounts management. With deep expertise in international accounting standards—IND-AS, IFRS, and US-GAAP—we ensure seamless integration with global compliance frameworks, enhancing the financial transparency and operational efficiency for our clients abroad.

We are proficient in a range of accounting software platforms, including Tally Prime, Real Books, QuickBooks, Xero, Zoho Books, and SAP, enabling us to cater to diverse client needs. Our approach emphasizes efficiency and transparency, enabling clients to focus on core business activities while we manage their financial records with precision. R. Tulsian & Co. LLP's accounting and bookkeeping services are designed to foster financial clarity and support informed decision-making, laying a strong foundation for sustainable growth and regulatory compliance.

Through our multifaceted advisory and compliance services, R. Tulsian & Co. LLP stands as a trusted partner to businesses across sectors, delivering solutions that empower our clients to achieve their strategic goals with confidence.

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(D) Specialized Services:

1) Global Tax and Advisory:

1. USA Tax Return Preparation

We provide meticulous tax return preparation services for individuals, self-employed partnerships, LLC, C-Corporations and S-Corporations, trusts, expatriates, FBAR filings and other entities in the United States. Our team adheres to the latest IRS Regulations, focusing on accuracy, compliance, and strategic planning to maximize tax efficiencies. With a keen understanding of federal and state-level tax nuances, we craft tax strategies that align with our clients' financial goals while ensuring full regulatory compliance.

2. IRS Audit Assistance and Representations

Our IRS audit assistance service supports clients facing IRS audits by providing diligent representation and advisory support. R. Tulsian & Co. LLP's team is well-versed in managing IRS audits, including document preparation, responses to IRS inquiries, and direct representation before IRS officers. We advocate strongly for our clients, minimizing disruptions and safeguarding their interests throughout the audit process.

3. IRS Problem Resolution

We offer comprehensive problem-resolution services for clients with outstanding IRS issues, such as disputes, back taxes, and penalties. By employing effective negotiation strategies and liaising with IRS officials, we work to resolve outstanding issues and secure favourable outcomes, minimizing client liabilities and streamlining compliance.

4. New Business Set-up and Entity Selection

We offer expert guidance in business entity selection and formation, providing tailored insights on the tax and financial impacts of each entity type—be it Partnership, LLC, S Corp, or C Corp. Our advisors ensure that clients make informed decisions aligned with both personal and business tax considerations, setting a strong foundation for sustainable success.

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5. USA Tax Planning

Our tax planning services are crafted to optimize tax liabilities and support wealth preservation for clients in the U.S. We provide in-depth consultations to identify potential deductions, credits, and deferrals, structuring tax-efficient strategies that align with both short-term needs and long-term financial objectives.

6. Oman VAT Return Preparation and Filing

In Oman, we assist clients with comprehensive VAT return preparation and filing services, ensuring adherence to the nation's tax laws and timely submissions. Our team handles all aspects of VAT compliance, from data compilation to submission, supporting clients in maintaining accuracy and avoiding penalties.

7. Oman VAT Advisory

Our Oman VAT advisory services provide clients with strategic insights and practical solutions regarding VAT regulations, compliance requirements, and tax implications for transactions. We advise on VAT structuring to optimize tax positions and ensure smooth, compliant operations in Oman's evolving VAT landscape.

8. Bahrain VAT Return Preparation and Filing

In Bahrain, we facilitate the seamless preparation and filing of VAT returns, providing clients with comprehensive support in VAT documentation, calculation, and timely submission. We emphasize accuracy and thoroughness, helping clients maintain compliance with Bahrain's VAT laws.

9. Qatar VAT Return Preparation and Filing

For clients in Qatar, we manage VAT return processes with a focus on accuracy and compliance. Our services cover the full scope of VAT filing requirements, assisting clients with data verification, VAT computation, and submission within prescribed deadlines to avoid penalties.

10. GCC VAT Advisory and Consultancy

Our GCC VAT advisory services span multiple jurisdictions, offering clients region-specific guidance on VAT regulations across the Gulf Cooperation Council. With extensive knowledge of VAT frameworks in the GCC, we help clients understand cross-border implications, structure VAT-compliant transactions, and manage tax exposures, supporting sustainable growth in the region.

R. Tulsian & Co. LLP's global tax and advisory services empower clients with the confidence to navigate complex international tax obligations, ensuring regulatory

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compliance, financial efficiency, and peace of mind. Through our global presence and dedication to excellence, we are committed to meeting the highest standards of tax advisory in every jurisdiction we serve. Our Partner, CA Ishan Tulsian is an Enrolled Agent, Federally Authorised Tax Practitioner authorised by the USA Department of Treasury. Kindly find the Enrolled Agent Degree issued by the Internal Revenue Service (IRS), USA attached in **Annexure-8**.

2) Valuation Services:

R. Tulsian & Co. LLP is a leader in delivering comprehensive and precise valuation services, with over 50 successfully completed valuation assignments across diverse corporate sectors. Our valuations meet the stringent requirements under various regulatory frameworks, including the Companies Act, 2013, the Insolvency and Bankruptcy Code, 2016, SEBI Regulations, Reserve Bank of India Guidelines, the Income Tax Act, 1961, and the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. We also specialize in valuations aligned with the Foreign Exchange Management Act, 1999, IND-AS, business valuations, and intangible asset valuations, ensuring that every valuation report is tailored to meet both ICAI and International valuation standards (IVS).

Our team comprises seasoned professionals with specialized experience and technical expertise across major industry sectors, underscoring our commitment to accuracy and insight in valuation. By employing the latest technology, advanced valuation models, thorough back-testing, and rigorously tested valuation methodologies, we uphold strict adherence to International Valuation Standards (IVS) and the latest ICAI Valuation Standards.

Our expertise extends to valuing equity for both large corporations and SMEs, a service critical in diverse transactions such as mergers and acquisitions, valuation of distressed assets under the Insolvency and Bankruptcy Code, and share valuations required under the Income Tax Act and Companies Act. We deliver valuations for issuance of shares, private placements, preferential allotments, demergers, mergers, slump sales, acquisitions, and takeovers.

Through a meticulous and data-driven approach, R. Tulsian & Co. LLP has become a trusted partner for clients seeking insightful, reliable, and compliant valuation reports, fostering sound financial decision-making and regulatory adherence across varied corporate

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landscapes. Our Partner, CA Ishan Tulsian is a Registered Valuer registered under The Insolvency Bankruptcy Board of India (IBBI) and holds a Certificate of Practice as a Registered valuer from the ICAI Registered Valuers Organisation (ICAI RVO). Kindly find the relevant Certificates in **Annexure-8**.

3) Information Systems Audit

Information systems audits are designed to evaluate the security, integrity, and functionality of information technology systems. We help organizations safeguard their digital infrastructure by examining data protection measures, system controls, and information accuracy, ensuring data resilience and regulatory compliance. We provide a wide spectrum of services in the area of Information Systems Audit such as follows:

(1) Security Audit, (3) Functional Audit, (4) Systems Audit, (5) Pre-implementation review, (6) Post-implementation Audit, (7) Data Centre Audit, (8) Data Migration Audit, (9) Third-party Information Risk Assessment, (10) Performance Audit, (11) IT General Controls Review, (12) System Interface Audit, (13) Technological Position Audit, (14) Applications Audit, (15) Information Processing Audit, (16) Systems Development Audit, (17) Management of IT and Enterprise Architecture Audit, (18) Client/Server, Intranets and Extranets Audit, (19) Process Audit, (20) Products Audit, (21) Compliance Audit, (22) Administrative Audit, (23) Surveillance Audit, (24) Internal Control Review/SOX Control Review/ Clause 49, (25) SAS70/SSAE16/ISAE 3402 Audit of IT processes, (26) Software Asset Management (SAM) Audit/Licensing Audit, (27) Information Systems Technical Certification and (28) Follow up Audit.

Our Partner, CA Ishan Tulsian, holds a Diploma in Information Systems Audit (DISA) from the ICAI and had secured an All-India Rank 2nd in the July 2022 Examinations. Kindly find attached the AIR-2 Merit Certificate along with the DISA Certificate issued from the ICAI to our partner in **Annexure-8**.

3. Industry Expertise:

i) Sector Specialization:

R. Tulsian & Co. LLP boasts a distinguished portfolio of expertise that spans an extensive array of sectors and industries, affirming our position as a premier advisory and compliance partner. Our firm is adept at navigating the intricate challenges faced by clients in diverse fields, including but not limited to manufacturing, coal and iron ore, textiles and apparel, and electrical components, as well as iron and steel production.

Our proficiency extends to sectors pivotal to the global economy, such as exports and foreign trade, retail and e-commerce, and the dynamic landscape of entertainment. We possess specialized knowledge in industries ranging from food processing and chemicals to construction and timber, enabling us to provide nuanced insights and strategic guidance tailored to each client's unique circumstances.

In addition to traditional sectors, our firm excels in catering to the evolving needs of modern industries, including stock broking, banking, non-banking financial companies (NBFCs), pharmaceuticals, and metals and mining. We have cultivated a significant presence in education and start-up incubation, supporting emerging enterprises and established institutions alike in achieving sustainable growth and operational excellence.

Our diverse clientele encompasses a broad spectrum of organizations, from large corporations to small and medium enterprises (SMEs), as well as governmental entities and non-profit organizations. R. Tulsian & Co. LLP's deep-rooted commitment to understanding the intricacies of various industries—such as the production of manhole covers, cast iron goods, protective wear, railway sidings, and signages—enables us to deliver comprehensive solutions that foster compliance, enhance operational efficiency, and drive profitability.

Moreover, our specialized expertise extends to critical areas including healthcare services, dry fruits processing and packaging, and the automotive sector, where we provide insights that empower our clients to navigate regulatory landscapes and capitalize on emerging opportunities.

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By combining our extensive industry knowledge with a client-centric approach, R. Tulsian & Co. LLP stands as a trusted advisor, adept at delivering sophisticated solutions that cater to the diverse needs of our esteemed clientele across public and private sectors.

We are pleased to present our distinguished portfolio of expertise, which encompasses a wide array of sectors and industries, as detailed below:



INDUSTRIES WE SERVED



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ii) Relevant Experience:

Please find below our esteemed portfolio, showcasing notable clients, sector-specific expertise, extensive years of experience, and references to successful engagements and outcomes.

Sl. No.	Industries or Sectors	No. of years of Expertise/ Experience	Notable Clients	Successful Engagements
1	Manufacturing	35	Binayak Hi-tech Engineering Pvt. Ltd., Payal Dealers Pvt. Ltd., Plasto Eltronics Pvt. Ltd.	Statutory Audits, Internal Audits, Income Tax and GST Consultancy, Litigations, Compliances, Corporate Advisory and compliances
2	Education Services	35	Sikkim Manipal University (SMU), Physics Wallah, Oman Tourism College, Gyan Bharati Vidyalaya, Kalyani Mahavidyalaya, National Institute of Technology- Silchar, St. Andrews Public School, Calcutta International School, Our Lady Queen of Missions School, The Heritage School, Garden High School, The Flynn Foundation Education	Statutory Audits, Internal Audits, Income Tax and GST Consultancy, Litigations and Compliances.
3	Coal and Coke	35	Saraogi Udyog Pvt. Ltd., Rio Sales Enterprises Pvt. Ltd.	Statutory Audits, Income Tax and GST Consultancy, Litigations and Compliances, International Tax and Transfer Pricing, Corporate Advisory and compliances
4	Iron-ore fines and Exports	25	Shivakhya Exports LLP	Statutory Audits, Income Tax and GST Consultancy, Litigations and Compliances,

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				Corporate Advisory and compliances, Corporate Advisory and compliances, Due Diligence and Corporate Restructuring
5	Textiles and Apparels	35	Manyavar- Vedant Fashions Limited, Ompitra Fabtrade Pvt. Ltd., Abhinandan, Madam, Sanjay Textiles, Dev R Nil Design Pvt. Ltd., Rajiv Textiles, Shree Keshav Mills India	Statutory Audits, Income Tax and GST Consultancy, Litigations and Compliances, Corporate Advisory and compliances, Valuation Services
6	Manhole Covers and Cast Iron and steel products	20	Binayak Hi-tech Engineering Pvt. Ltd., RSI Pvt. Ltd.	Internal Audit, GST Consultancy, Litigations and Compliances, Income Tax Compliances
7	Infrastructure Development and Construction	35	Param Enterprises Private Limited, Axis Infrastructure LLP, D.R. Steel, AL DIYAR ENGG GROUP	Statutory Audits, Income Tax Consultancy, Litigations and Compliances, Corporate Advisory and compliances
8	Tea Production and processing	20	DPG India Pvt. Ltd.	Internal Audit, Income Tax Consultancy, Corporate Advisory and compliances
9	Hospital and healthcare	35	CRH Hospital- Sikkim Manipal Group, Hiralal Madanlal Charitable Trust, Gurupadma Wellbeing Centre, Charnock Health Care Institute,	Statutory Audits, Income Tax Consultancy and GST Consultancy and Compliances
10	Iron & Steel	35	Jindal Shadeed Iron & Steel LLC, Hindustan Steel Supply Co., Jyotirmay Steel	Statutory Audits, Income Tax Consultancy, Middle East VAT & Accounting
11	Hosiery Products	35	Signature Hosiery Pvt. Ltd.	Statutory Audits, Income Tax Consultancy, Corporate

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				Advisory and compliances, Corporate Restructuring
12	Telecommunications Company	10	Omantel, Tata Communications (Middle East) FZ-LLC, Stratiss Qatar WLL	Tax and Accounting Compliance Services, International Taxation Compliance in CbCr Reporting, Business Valuation Services
13	Manufacturer of Rotogravure Printing Cylinder	35	Etone India Pvt. Ltd.	Statutory Audits, Income Tax Consultancy and GST Consultancy, litigation and Compliances, Corporate Advisory and Corporate Restructuring
14	Government Companies	35	West Bengal State Warehousing Corporation, West Bengal State Leather Industries Development Corporation Limited, Greater Calcutta Gas Supply	Statutory Audits
15	Hotels and Hospitality	10	Oyo Technology and Hospitality LLC	Statutory Audits
16	Leather and protective wear	20	Rama Overseas Limited	Internal Audit and GST Consultancy, litigation and Compliances
17	Dry Fruits and packaged foods Manufacturers	30	Payal Dealers Private Limited, Ganapati Enterprises, Vinayaka Traders	Statutory Audits, Income Tax Consultancy, litigation and Compliances, Corporate Advisory, GST Consultancy
18	Stock brokers and Shares Investment and Trading	30	Ratnabali Investments Pvt. Ltd., B.M. Stock Broking Pvt. Ltd.	Statutory Audits, Income Tax Consultancy

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19	Metal Scraps	30	Jay Ispat Traders, Taraknath Iron & Steel Corporation, A.K. Metals, B.R. Trading Co.	Statutory Audits, Income Tax Consultancy, litigation and Compliances and GST Consultancy, litigation and Compliances
20	Electrical Components	25	Bhandari Enterprises, Hariom Udyog	Statutory Audits, GST Consultancy, litigation and Compliances
21	Casino & Entertainment	15	Casino Mahajong- Trio Ventures Pvt. Ltd.	Internal Audit, GST Consultancy, litigation and Compliances
22	Jute Products	30	Jaikishan Das Mall Natural Products Pvt. Ltd., Bag Maverick Pvt. Ltd.	GST Consultancy and litigation, Statutory Audits, Corporate Advisory and compliances
23	Jute Ropes	30	Victory International	Statutory Audits, Income Tax Consultancy and litigation
24	Glass and Glass Products	30	Ganeriwala Brothers Pvt. Ltd.	Statutory Audits, Income Tax Consultancy and litigation, GST Consultancy, litigation and Compliances, Corporate Advisory and compliances
25	Plastic and related products	35	Plasto Eltronics Pvt. Ltd.	Statutory Audits, Income Tax Consultancy and litigation, GST Consultancy, litigation and Compliances, Corporate Advisory and compliances, Compliance Audits and Internal Reviews
26	Umbrellas	25	P C Paul, Pratap Chand Sons	Statutory Audits, GST Compliance, Income Tax Consultancy

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27	Manufacturer of Security Seals	30	Novoflex Industries Pvt. Ltd., Novoflex Marketing Pvt. Ltd., Safcon Seals Pvt. Ltd.	Statutory Audits, Income Tax Consultancy and litigation.
28	Manufacturer of Industrial Tapes	30	Industrial Tapes & Fabrics Pvt. Ltd.	Statutory Audits
29	Manufacturers and Exporters of Holograms and Distinctive Tapes	25	P.B. Holotech Pvt. Ltd.	Statutory Audits, Income Tax Consultancy
30	Manufacturer of Bailey Bridges and other defence materials	20	Traco Enterprises	Statutory Audits, Income Tax Consultancy, Corporate Advisory and compliances
31	Paper & Packaging	35	Rio Sales Enterprises Pvt. Ltd.	Statutory Audits, Income Tax Consultancy and litigation, GST Consultancy, litigation and Compliances
32	NGOs and Charitable Trusts	35	Amrit Somani Memorial Trust, Bajjnath Khaitan Charitable Trust, Jhunjhunu Pragati Sangh Trust, Satyanarayan Somani Foundation	Statutory Audits, Income Tax Consultancy
33	Banking and NBFCs	35	United Bank of India, Central Bank of India, Noiatty Dealcom Pvt Ltd., Saraogi Viniyog Pvt. Ltd., Saraogi Capital Pvt. Ltd., Smartvoice Dealcomm Pvt. Ltd.	Statutory Audits
34	Pharmaceuticals	25	CRH Hospital and Pharmacy- Sikkim Manipal Group	Statutory Audits, Income Tax and GST Advisory and Compliances
35	Start-ups and Incubation Centres	10	Atal Incubation Centre (Sikkim Manipal Group Entity)	Internal Audit, Income Tax and GST Advisory and Compliances

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36	BFSI- Fintech and financial services	15	Paymate India SPC, App Lab Software Trading, Jhilo Vyapaar Pvt. Ltd.	Statutory Audits, Income Tax and GST Consultancy and compliances, Corporate Advisory and compliances
	Sports & Investments	15	Sabco Group	VAT Advisory, Compliance & Accounting
37	Restaurant and Eateries	15	Papa John Pizza	Oman VAT Accounting, Advisory and compliances
37	FMCG and Retail	15	Jawad international Projects LLC, Chennai Supermarket	Statutory Audit, Oman VAT Advisory and compliances
37	Real Estate	30	Sanjay Constructions, Trustline Developers Pvt. Ltd., Energy Properties Pvt. Ltd., Sigma C Infrastructure Pvt. Ltd.,	Statutory Audits, Valuation Services
38	Timber and construction plywood	25	Bhagwati Wood Products	Statutory Audits
39	Lawyers & other professionals	25	DSP Law Associates, Pankaj Shroff & Co.	Statutory Audits
40	Automobiles and parts	20	North America Trading LLC, Autocop (India) Pvt. Ltd., Eastern Speed Motorbikes Pvt. Ltd., Speed Auto Service Pvt. Ltd.,	Valuation Services, GST Compliances, Oman VAT advisory, accounting and compliances
41	Bottling Sector	25	Mount Distilleries Limited	Statutory Audits and Income Tax Consultancy
42	Trading	30	Ganapati Movers Pvt. Ltd.	Statutory Audits
43	Agriculture & Horticulture Products	20	Bhoodhan Farm Fresh Products Pvt. Ltd.	Statutory Audits
44	Stationery & Printing	25	Kaushik Printing Ink, Eastern Ink Pvt. Ltd.	Statutory Audits
45	Event Management Services	10	GL Events Doha, ITW Sports & Events FZE, Wedding Sutra Event Management Pvt. Ltd.	Statutory Audits

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46	Jewellery and precious stones	15	Supreme Creations	Income Tax and GST Consultancy and compliances
47	Home Furnishings	10	Glory Furnishers Pvt. Ltd, Square Inch Design Studeo	Valuation Services, Income Tax and GST Consultancy
48	Aluminum Sheets and products	15	Manaksia Aluminium Company Limited	GST Consultancy

4. Team Composition and Key Personnel:

(i) Leadership Team

Below is a presentation of our distinguished and illustrious leadership team, featuring profiles of key partners, directors, and senior managers, along with their qualifications, areas of expertise, and extensive years of experience:

S.No.	Leadership Team	Qualifications	Areas of Expertise	Years of Experience
1	Bajrang Lal Tulsian Mentor	LL.B, M.Com (Honours)	Income Tax Advisory, Litigation and Departmental Representation	60
2	Rohit Tulsian Founder and Managing Partner	Fellow Chartered Accountant (FCA), B.Com (Honours)	Income Tax Advisory, Litigation and compliances, Departmental Representation, Audit & Assurance, Corporate Advisory	37
3	Shashwat Tulsian Partner	Fellow Chartered Accountant (FCA), Associate Company Secretary (ACS), LL.B, Certificate in International Taxation (CIT ICAI), Certificate in Forex	Audit & Assurance, Corporate Advisory, International Taxation, Heads the Middle East Operations of R Tulsian Practice.	15

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		and Treasury Management (FXTM ICAI), B.Com (Honours)		
4	Ishan Tulsian Partner	Fellow Chartered Accountant (FCA), Associate Company Secretary (ACS), LL.B, Registered Valuer (IBBI), Enrolled Agent (IRS USA), Msc. in Applied Finance (Singapore), Diploma in International Taxation (DIIT ICAI), Diploma in Information Systems Audit (DISA ICAI), B. Com (Honours)	GST Consultancy, Litigation and Compliances, Valuation of Securities and Financial Assets, International Taxation, USA Taxation Consultancy, Litigation and compliances, Audit & Assurance, Information Systems Audit	15
5	Shivangi Tulsian Partner	Associate Chartered Accountant (ACA), B.Com (Honours)	Audit & Assurance, Financial Reporting, Financial Planning & Analysis, Financial Accounting, Middle East VAT Consultancy, litigation and compliances.	8
6	Asit Rout	Fellow Chartered Accountant (FCA), B.Com (Honours)	Audit & Assurance, Financial Reporting and Accounting, Financial Planning & Analysis, Financial Corporate Advisory	21
7	Subhash Tulsian Senior Director	Fellow Chartered Accountant (FCA), Cost and Management Accountant (CMA), B.Com (Honours)	Audit & Assurance, Information Technology, Financial Reporting, Financial Planning & Analysis, Corporate Advisory	32
8	Sanjeet Singh Senior Manager	LL.B, B.Com (Honours)	Audit & Assurance, Corporate Advisory, Financial Reporting and Accounting, Financial Planning & Analysis, Income Tax Consultancy, Transfer Pricing	12
9	Piyush Gupta Senior Manager	Cost and Management Accountant (CMA), B.Com (Honours)	Audit & Assurance, Financial Reporting and Accounting, GST Consultancy, Litigations and Compliances, Income Tax	15

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			Consultancy, Litigation and Compliances.	
10	Mohit Sarda Manager	Associate Chartered Accountant, Certified Financial Analyst (CFA), B.Com (Honours)	Audit & Assurance, Financial Reporting and Accounting, Financial Planning & Analysis, Financial Corporate Advisory	8
11	Shubham Agarwal Assistant Manager	Associate Chartered Accountant, B.Com (Honours)	Audit & Assurance, Income Tax Consultancy, Litigation and compliances, Financial Reporting and Accounting, Corporate Advisory	3
12	Imran Mahmood Warsi Country Head- Qatar	Msc. in Accounting & Finance	Audit & Assurance, Financial Reporting and Accounting, Financial Planning & Analysis, Middle East Countries Taxation and Auditing.	15
13	Isa Al Saadi Omani Partner in R Tulsian Global Co.	ACCA (UK), Masters in Business Administration (MBA UK)	Audit & Assurance, Financial Reporting and Accounting, Financial Planning & Analysis, Oman VAT and Auditing, Strategic Financial Management	15

Below are brief biographies of our distinguished and illustrious leadership team featuring profiles of key partners, directors, and senior managers, along with their qualifications, areas of expertise, and extensive years of experience:

1) Advocate Bajrang Lal Tulsian (Mentor):

Our professional journey finds its roots in the remarkable legacy of our esteemed mentor, Advocate Bajrang Lal Tulsian (M. Com, LL.B), who embarked on a pioneering legal career in 1965. With an illustrious practice spanning nearly six decades, he has become a revered figure in Income Tax Consultancy, litigation, and compliance, consistently demonstrating unmatched expertise and dedication.

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Advocate Tulsian has represented clients in several landmark cases before the Hon'ble Income Tax Appellate Tribunal (ITAT), High Court, and Supreme Court, marking his impact on the field of tax law and setting benchmarks that continue to inspire.

In addition to his legal achievements, he has served as an independent director for several esteemed public companies, imparting his invaluable insights to corporate governance. His role as a mentor has extended to hundreds of industry leaders who continue to draw from his profound wisdom and vision. Beyond his professional contributions, Advocate Tulsian serves as Chairman and Senior Trustee on numerous charitable trusts, all dedicated to social well-being and societal upliftment, embodying his commitment to service and philanthropy.

Recently, Advocate Tulsian was honored by the Income Tax Bar Association (ITBA) of Calcutta, celebrating his unparalleled contributions over 60 years in practice. In a rare recognition of his social and charitable impact, the Government of India Postal Service commemorated him with a postage stamp bearing his likeness and name—a prestigious acknowledgment of his lifelong service and dedication to society. This honour stands as a reflection of his values and an affirmation of our firm's commitment to excellence, integrity, and impactful corporate social responsibility. Kindly find the Awards and felicitation received by our mentor in **Annexure-13**.

Advocate Bajrang Lal Tulsian's legacy is profound, marked by an enduring influence in the legal field and a deeply respected standing as a senior advocate and industry mentor. His values, vision, and dedication continue to guide and inspire not only our firm but also a new generation of legal professionals across the country.

2) CA Rohit Tulsian (Founder and Managing Partner):

CA Rohit Tulsian is the Founding Partner of R Tulsian & Co. LLP and the Managing Partner of R Tulsian Global Practice, embodying over 35 years of exemplary dedication and distinguished expertise in the field of Chartered Accountancy. With a career marked by unwavering commitment to solving complex income tax and legal matters for global enterprises, he has become a respected leader and mentor to teams

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worldwide, entrusted with guiding the performance and strategic direction of the entire R Tulsian Group.

A stalwart in the Chartered Accountancy profession, CA Rohit Tulsian's career spans nearly 37 years of comprehensive experience in Income Tax Consultancy, litigation, and compliance. His reputation is distinguished by representing landmark cases before various appellate authorities, including the esteemed Income Tax Appellate Tribunal (ITAT). As the head of R Tulsian's Global Audit practice, he brings unparalleled expertise in executing Statutory and Tax Audits, finalizing financial statements, and overseeing corporate advisory engagements. His proficiency extends to the consolidation of financial statements and the handling of complex income tax litigation, consultancy, and compliance matters. Furthermore, his extensive experience in departmental representation, particularly in matters of Income Tax scrutiny, departmental audits, investigations, search and seizure, and adjudication proceedings, underscores his profound insight and commitment to upholding rigorous standards of excellence.

Highly regarded within the Chartered Accountancy community, especially across the Eastern Region of ICAI, CA Rohit Tulsian is recognized as a senior Chartered Accountant whose leadership, integrity, and professional acumen set a benchmark for the industry. His role as a chief mentor has influenced the careers of hundreds of aspiring Chartered Accountants, fostering a legacy of excellence and commitment that extends throughout R Tulsian & Co. LLP and beyond. His leadership continues to inspire a new generation of professionals, cementing his stature as an industry luminary and a pivotal figure in the field of tax and audit consultancy.

3) CA Shashwat Tulsian (Partner):

CA Shashwat Tulsian is a visionary Chartered Accountant whose remarkable leadership and entrepreneurial acumen have transformed R Tulsian & Co. LLP into an expansive multinational practice, successfully scaling its operations across five countries within a span of five years. Specializing in high-growth service companies, Shashwat has been instrumental in driving the firm's unprecedented global reach and influence. His distinguished career includes spearheading Audit & Assurance, Corporate Advisory, and International Taxation services, with an unwavering focus

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on providing the highest standards of excellence. A recognized thought leader, Shashwat has shared insights into his journey and philosophy through a TEDx talk, giving audiences a glimpse into the tenacity and insight that define his approach to success.

As head of the R Tulsian Middle East Operations, Shashwat has overseen the Group's strategic expansion across Qatar, Oman, Bahrain, Dubai, and Saudi Arabia. His leadership has positioned R Tulsian & Co. LLP as the only Indian Chartered Accountancy firm to secure an independent audit license in Qatar, a landmark achievement that underscores his dedication to breaking traditional barriers and redefining possibilities within the accounting profession. His efforts have not only propelled the firm's presence in the Middle East but also forged a strategic alliance with Al Motamad Auditing in Oman, securing a foundation for sustained growth and collaborative success in the region.

At the remarkable age of 27, Partner CA Shashwat Tulsian was featured as a TEDx speaker, sharing his inspiring personal journey on "Using Experiences to Transform Your Life from Personal Loss" at the world-renowned TEDx platform. His moving talk, which explored resilience and personal growth, resonated deeply with a global audience, underscoring R. Tulsian & Co. LLP's commitment to nurturing personal transformation and thought leadership. The video of his TEDx talk has garnered widespread attention, reflecting the positive impact of his message on viewers worldwide. Kindly find the link to his inspirational TEDx Talk in Annexure-13.

A serial entrepreneur and a relentless catalyst for progress, Shashwat's ambition and global perspective have taken him to over 45 countries, each journey fueling his vision for R Tulsian's next phase of growth and innovation. His dynamic leadership and commitment to excellence continue to inspire Chartered Accountancy professionals to aspire beyond borders, breaking new ground and setting a benchmark for global success. Shashwat Tulsian's legacy is one of bold ambition, unparalleled expertise, and an enduring influence on the field of Chartered Accountancy worldwide.

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4) CA Ishan Tulsian (Partner):

CA Ishan Tulsian stands as a distinguished Fellow Chartered Accountant and the driving force behind the GST, Valuation, and USA Taxation divisions at R Tulsian & Co. LLP and is a paragon of professional excellence and expertise in his field.

A highly credentialed authority, Ishan is a Federally Authorized Enrolled Agent (EA), empowered by the U.S. Department of Treasury to represent clients on complex matters before the Internal Revenue Service (IRS), including audits, tax refunds, and appeals. Additionally, as a Registered Valuer for Securities and Financial Assets under the Insolvency and Bankruptcy Board of India (IBBI), he is instrumental in handling valuation assignments that meet rigorous statutory requirements.

Ishan's academic foundation is equally illustrious. Holding a Master's in Applied Finance from Singapore Management University (SMU), he is also a Company Secretary, an LL.B. post-graduate with First Class (Honours), and an All-India 2nd Rank holder in the Diploma in Information Systems Audit (DISA) from ICAI. His qualifications extend to a Diploma in International Taxation (DIIT) from ICAI, coupled with a First-Class degree in B.Com (Honours) from St. Xavier's College, Kolkata.

With over 15 years of experience, Ishan's expertise spans Business Valuation, GST advisory and litigation, USA Tax structuring, International Taxation, and complex valuation services. His thought leadership is widely acknowledged; he is an active member of ICAI study circles, industry forums, and trade bodies, and frequently speaks at prestigious venues on Valuation, GST, and USA Taxation. His numerous articles, published in esteemed journals, national newspapers, and on professional CA web portals such as Taxguru.com and CAclubindia.com, have garnered widespread acclaim. His insights have been repeatedly featured in the ICAI Journal, including a recent publication in the November 2024 edition, and he maintains a regular column on GST in *Dainik Vishwamitra*, where he addresses pressing GST issues with candour and depth.

Ishan's professional contributions extend further as a Guest Faculty and Mentor at The National Academy of Customs, Indirect Taxes & Narcotics (NACIN), Kolkata,

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where he imparts his expertise to Central GST Tax officers. He is also a mentor at the Regional Capacity Building and Knowledge Institute under the Comptroller & Auditor General of India (C&AG). His expert analysis on complex GST matters is regularly sought by Trade Bodies, Export Promotion Councils, Chambers of Commerce and Professional Institutes like the Engineering Export Promotion Council of India (EEPC), the Federation of Indian Export Organizations (FIEO), Bharat Chamber of Commerce, and ICAI's regional study circles. Recently, he was invited by Tazaa TV, one of West Bengal's prominent TV channels, to provide live expert analysis on the Union Budget 2024. Kindly find the details of Awards, recognition and accreditation received by our partner in **Annexure-13**.

An exceptional thought leader and catalyst for R Tulsian's global expansion, CA Ishan Tulsian's dedication to excellence and innovation in GST, Valuation, and USA Taxation has made him a respected authority within the CA community. With his unwavering commitment to advancing R Tulsian's vision on both national and international stages, he is an inspiration to emerging professionals in the field, embodying a legacy of expertise, leadership, and service.

(5) CA Shivangi Tulsian (Partner):

CA Shivangi Tulsian, a distinguished Associate Chartered Accountant, brings her expertise in Audit & Assurance, Financial Reporting, Financial Planning & Analysis, Financial Accounting, and Middle Eastern VAT Consultancy, Compliance, and Litigation to R Tulsian & Co. LLP. With a stellar academic foundation, including a First-Class B.Com (Honors) degree from St. Xavier's College, Kolkata, Shivangi combines technical proficiency with a profound commitment to excellence.

Over her 8-year career, Shivangi has developed a deep acumen in her fields of specialization. She leads the VAT advisory, litigation, and compliance practices for Qatar, Oman, Bahrain, and the UAE, where her insights and strategic approach have proven instrumental for clients navigating complex regulatory landscapes. Her comprehensive expertise ensures precision in compliance and rigorous financial planning, providing clients with structured, accurate, and timely solutions across the financial spectrum.

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Shivangi's professional journey reflects dedication, precision, and a resolute commitment to excellence, marking her as a respected figure within R Tulsian & Co. LLP and a trusted advisor for clients seeking robust and insightful financial and VAT solutions in the Middle East. Her role in elevating the firm's global VAT practice speaks to her exceptional vision, dedication, and expertise, and she remains a valuable asset to clients and the profession at large.

(6) CA Asit Rout- (Partner)

Asit Rout is a distinguished Partner at R Tulsian & Co. LLP, where he leverages over two decades of profound expertise in the realms of Audit & Assurance, Financial Reporting, and Corporate Advisory. As a Fellow Chartered Accountant, Asit exemplifies the pinnacle of professional excellence and integrity, with a steadfast commitment to delivering value-driven financial solutions.

With a rich tapestry of experience spanning more than 20 years, Asit has cultivated a specialization in various critical areas, including the meticulous finalization of accounts, rigorous tax audits, and the preparation of comprehensive financial reports. His extensive proficiency not only encompasses Audit & Assurance and Financial Reporting but also extends to strategic Financial Planning and Corporate Advisory, positioning him as a trusted advisor to clients navigating complex financial landscapes.

Asit's meticulous approach to financial management and reporting is complemented by his adeptness in fostering strong client relationships, ensuring that he delivers tailored solutions that resonate with the unique needs of each organization. His unwavering dedication to maintaining the highest standards of compliance and governance reflects his commitment to upholding the integrity of the profession.

Recognized for his insightful perspectives and strategic foresight, Asit Rout continues to play a pivotal role in advancing the mission of R Tulsian & Co. LLP, guiding clients toward sustainable financial growth while exemplifying the firm's core values of quality and excellence.

(7) CA Subhash Tulsian- (Senior Director)

CA Subhash Tulsian, Senior Director at R Tulsian & Co. LLP, is an acclaimed professional with a distinguished career of over 32 years. An All-India rank holder in both Chartered Accountancy (CA) and Cost and Management Accounting (CMA), he is known for his technical expertise and visionary approach in Audit & Assurance, Information Technology, Financial Reporting, Financial Planning & Analysis, and Corporate Advisory. A First-Class graduate in B.Com (Honors) from St. Xavier's College, Kolkata, Subhash combines academic excellence with unparalleled industry insight. Kindly find the certificate of rank and merit received from ICMAI in CMA Finals examinations in **Annexure-8**.

With an extensive background in financial services, Subhash has established himself as a pioneer in integrating advanced technology within financial and audit processes. His expertise in leveraging artificial intelligence, automation, and big data analytics has set a new standard for precision, efficiency, and innovation within the firm. Through his leadership, R Tulsian & Co. LLP has achieved significant advancements in audit accuracy, risk management, and data-driven decision-making, cementing the firm's reputation as a technology-forward leader in the accounting industry.

Subhash's esteemed career and forward-thinking approach make him a cornerstone of the R Tulsian leadership team. His contributions have not only elevated the firm's internal capabilities but also significantly enhanced the value delivered to clients. His enduring commitment to excellence and innovation stands as an inspiration to peers and a beacon of progress in the profession.

(8) Sanjeet Singh- (Senior Manager)

Sanjeet Singh serves as a Senior Manager at R Tulsian & Co. LLP, distinguished by his extensive expertise in Audit & Assurance, law, taxation, and financial consultancy. An accomplished professional, he holds an LL.B and a First-Class B.Com (Honours) degree from the prestigious St. Xavier's College, Kolkata, and is also a CA Finalist. With over a decade of experience, Sanjeet has developed an exceptional command of corporate law, the

Income Tax Act, GST Act, FEMA 1999, SEBI regulations, and RBI guidelines, providing invaluable advisory and compliance support across varied legal and regulatory landscapes.

Sanjeet's professional journey is marked by a profound expertise in Direct Taxation, Financial Planning and Analysis (FP&A), Audit & Assurance, Corporate Advisory, Transfer Pricing, and Financial Reporting. His finely-honed skills in these areas have been instrumental in supporting entities with their complex statutory audits, internal audits, tax audits, financial reporting, account finalization, consolidation of financial accounts, corporate advisory and comprehensive tax strategies. Known for his keen analytical acumen, he possesses an innate ability to interpret and adapt to diverse business cultures and practices, enabling tailored solutions that align with each client's unique needs and objectives.

One of Sanjeet's defining attributes is his ability to approach financial planning with a strategic vision, empowering a range of entities to meet and exceed their corporate and regulatory requirements. His thoroughness, sharp focus, and practical insights have earned him a reputation for excellence within the firm and among clients. Widely regarded for his multifaceted approach and adept problem-solving skills, Sanjeet's commitment to meticulous, results-driven service embodies the high standards of R Tulsian & Co. LLP and further underscores his role as a key asset to the firm's leadership team.

(9) CMA Piyush Gupta- (Senior Manager)

CMA Piyush Gupta, a distinguished Cost and Management Accountant, is highly respected for his expertise in Internal Audit, production cost analysis, budgeting, variance analysis, and stock valuation audits. His exemplary work includes managing Stock Valuation Audits for three consecutive years at Garden Reach Shipbuilders & Engineers Ltd., a prestigious organization under the Ministry of Defence. With over seven years of diverse post-qualification experience and over 15 years of total professional work experience, Piyush has consistently demonstrated a strong command in accounting, finalization of accounts, GST advisory, litigation and compliance, and income tax advisory, making significant contributions in auditing sectors such as retail, manufacturing, and construction.

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Piyush's areas of specialization encompass Audit and Assurance, GST implementation and compliance, GST litigation, and TDS litigation. His expertise further extends to Knowledge Process Outsourcing activities, Value Added Tax advisory in India and the Middle East, and strategic advisory consulting. His experience in independently resolving complex GST departmental notices and handling scrutiny and refund cases has established him as a proficient advocate and solution provider in this dynamic tax domain.

Currently, Piyush serves as the Head of R Tulsian & Co. LLP's domestic branch at Garden Reach, Metiabruz, where he oversees branch operations with an unwavering commitment to excellence. His focus on delivering strategic insights and recommending effective processes and controls ensures that clients meet the evolving demands of GST compliance seamlessly. Known for his analytical prowess and deep understanding of finance and compliance, Piyush continues to be a vital asset to the firm, driving impactful solutions and upholding the highest standards of client service.

(10) CA Mohit Sarda- (Manager)

Mohit Sarda serves as an Audit Manager at R Tulsian & Co. LLP, where he exemplifies an exceptional command of audit and assurance practices, underpinned by a distinguished educational foundation as an Associate Chartered Accountant and a Certified Financial Analyst (CFA). With a First-Class B. Com (Honours) degree from the prestigious St. Xavier's College, Kolkata, Mohit brings forth a keen analytical acumen and precision-driven approach across his core specializations: Audit & Assurance, Financial Reporting, Financial Planning & Analysis, and Corporate Advisory.

With over eight years of post-qualification experience, Mohit has honed his expertise in the intricacies of audit engagements, the finalization of accounts, and the execution of rigorous tax audits. His approach to financial reporting and advisory is characterized by meticulous attention to detail, enabling the delivery of comprehensive and strategically insightful financial reports.

A trusted advisor in corporate finance, Mohit's acumen extends to designing robust financial strategies, offering in-depth financial planning, and providing tailored solutions to complex

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accounting challenges. His proficiency in ensuring compliance, optimizing financial reporting, and conducting thorough corporate advisory further underscores his commitment to supporting client objectives with both rigor and integrity.

Dedicated to the highest professional standards, Mohit's expertise reflects a profound understanding of contemporary audit and financial landscapes, allowing him to contribute meaningfully to the advancement of R Tulsian & Co. LLP's renowned service excellence.

(11) CA Shubham Agarwal- (Assistant Manager)

Shubham Agarwal, an Associate Chartered Accountant, holds a Bachelor of Commerce degree from Seth Anandram Jaipuria College, Kolkata. With a profound foundation in financial accounting, auditing, and taxation, he has established a reputation for delivering precise financial insights and ensuring rigorous compliance with regulatory standards. Shubham's analytical acumen and problem-solving abilities have marked him as a reliable and meticulous professional, respected for his comprehensive expertise across financial management, auditing, and direct taxation.

Specializing in Financial Management, Auditing, and Direct Taxation, Shubham excels in the finalization of accounts, tax audits, and the preparation of comprehensive financial reports. His proficiency spans Audit & Assurance, Income Tax consultancy, litigation, compliance, Financial Reporting, Accounting, and Corporate Advisory. Through his extensive experience in managing statutory and internal audits, he has demonstrated exceptional skill in guiding client engagements and adeptly managing Income Tax litigation, drafting compelling responses for notices and appeals with a strategic, detail-oriented approach.

In his current role as Assistant Manager at R Tulsian & Co. LLP, Shubham's portfolio extends across diverse industries, including food, healthcare, education, and coal mining. His deep commitment to regulatory adherence and precision in financial reporting underscores his dedication to clients' success. Shubham possesses a robust command of compliance and return filings, including Income Tax, GST, TDS, PF, and ESIC, along with a comprehensive understanding of MCA compliances and regulations, enabling him to adeptly navigate complex financial landscapes and provide actionable, strategic insights.

A strong advocate for ethical practices and continuous professional development, Shubham is dedicated to helping organizations fortify their financial health and maintain resilience. His refined expertise in financial forecasting and risk management empowers clients to make informed, forward-looking decisions. Shubham Agarwal's commitment to excellence and integrity makes him an invaluable partner to organizations seeking to enhance financial performance and achieve unwavering compliance.

12) Imran Mahmood Warsi- (Country Head- Qatar R Tulsian Global Co.)

Imran Mahmood Warsi, holding an MSc in Accounting & Finance, brings over 15 years of distinguished expertise in Audit & Assurance, Financial Reporting and Accounting, Financial Planning & Analysis, and the intricate landscape of Middle Eastern Taxation and Auditing. As the esteemed Country Head of R Tulsian's audit practice in Qatar, he exemplifies a deep commitment to excellence, reliability, and precision in every facet of his work.

Imran's professional journey is characterized by his exceptional command of financial systems and regulatory standards across the Middle East. His acumen in guiding complex audits, crafting insightful financial reports, and advising on strategic financial planning places him at the forefront of his field. Under his stewardship, R Tulsian's Qatar practice has continued to uphold rigorous standards, providing clients with comprehensive solutions grounded in sophisticated financial analysis and sound judgment.

Respected for his dedication to accuracy, transparency, and client success, Imran Mahmood Warsi's contributions are integral to the firm's reputation and growth in the Middle East, consistently exemplifying the highest standards of the audit profession.

13) Isa Al Saadi- (Partner of Oman Audit Practice of R Tulsian Global Co.)

Isa Al Saadi is a distinguished Omani Partner at R Tulsian Global Co., bringing a wealth of knowledge and expertise as a qualified accounting practitioner with over 13 years of exemplary experience. With prestigious qualifications, including an ACCA (UK) and an MBA in Strategic Financial Management from the University of Bedfordshire, UK, Isa has established a reputation for excellence in the realms of Audit & Assurance, Financial Reporting and Accounting, Financial Planning & Analysis, Oman VAT and Auditing, and Strategic Financial Management.

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As a trusted leader within R Tulsian's Oman Audit practice, Isa's professional journey spans diverse sectors, including significant experience within the Oil and Gas industry, where his strategic insights have made substantial impacts on clients' financial stability and growth. His approach is marked by precision and depth, delivering robust financial analyses, audit solutions, and comprehensive advisory services that uphold the highest standards of accounting and compliance.

Isa's profound expertise and dedication underscore his influential role in the R Tulsian Global practice, contributing to the firm's reputation for quality and professionalism across Oman. His strategic guidance continues to support organizations in achieving sustainable success, solidifying Isa Al Saadi's position as a highly respected figure in the field.

(ii) Audit Team Structure:

The audit team at R Tulsian & Co. LLP is meticulously structured to align with the highest professional standards, following ICAI guidelines and industry practices established by globally renowned firms. This structure is designed to promote a comprehensive and systematic approach to the audit process, ensuring that every engagement is conducted with precision, integrity, and adherence to the highest quality standards. The audit team structure is organized hierarchically, with each role contributing specialized expertise and skill.

1. Engagement Partner

- The Engagement Partner holds ultimate responsibility for the audit, overseeing its progress from initiation through to completion.
- This role is occupied by senior partners with extensive experience in auditing and advisory services who ensure the engagement complies with ICAI guidelines, Standards of Audit issued as per ICAI and industry best practices.
- The Engagement Partner liaises directly with the client's board of directors and audit committee, setting the tone for the engagement, defining scope, and managing any high-level client queries.
- They are accountable for finalizing the audit opinion, assessing audit risks, reviewing significant judgments, and providing critical insights to guide the audit direction.

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2. Audit Director

- Serving as a secondary senior figure, the Audit Director provides strategic guidance and addresses technical issues that arise during the audit.
- This role often involves extensive interaction with the Engagement Partner to ensure the engagement aligns with both regulatory standards and client expectations.
- The Audit Director contributes to audit planning, reviews key deliverables, and addresses complex accounting or audit issues.

3. Audit Managers

- Audit Managers are responsible for managing the day-to-day operations of the audit engagement, coordinating between senior auditors and engagement partners.
- They play a pivotal role in audit planning, resource allocation, client communications, and monitoring the audit's progress to ensure adherence to timelines and budgets.
- Audit Managers conduct initial quality reviews, resolve audit issues, and ensure compliance with firm and regulatory standards. They also serve as primary contacts for client management.

4. Senior Auditors

- Senior Auditors are tasked with executing the core audit procedures and supervising junior auditors, ensuring thorough documentation and compliance with established audit methodologies.
- They assess significant accounting areas, conduct complex audit tests, and oversee the work performed by junior staff to maintain quality control.
- Senior Auditors identify and communicate key audit issues, participate in meetings with management to understand processes and control frameworks, and mentor junior team members in executing their responsibilities.

5. Junior Auditors

- Junior Auditors perform foundational audit tasks, including the preparation of work papers, data collection, and conducting initial tests on financial statements and other audit areas.

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- They work under the guidance of Senior Auditors, executing standardized audit procedures and developing an understanding of the client's business environment.
- These team members assist with substantive testing, risk assessment, and follow-up on audit findings, contributing to the thoroughness and accuracy of the audit process.

6. IT Auditors

- IT Auditors bring specialized expertise to evaluate the effectiveness of the client's IT environment, including controls over information systems, data security, and cybersecurity.
- They assess IT system reliability, data integrity, and the adequacy of controls over financial reporting systems.
- IT Auditors collaborate closely with the core audit team to integrate findings into the overall audit opinion and ensure a holistic approach to risk management, in line with the increasing reliance on technology in business operations.

7. Audit Specialists (Subject Matter Experts)

- Specialists in areas such as Tax, Valuation, Actuarial Science, and Forensics are engaged to provide in-depth insights on complex or specialized areas that fall outside the typical financial audit scope.
- These specialists assess complex transactions, provide risk analysis, and support technical interpretations that are essential for high-stakes audits involving mergers, acquisitions, or regulatory matters.
- Audit Specialists work in conjunction with Audit Managers and Partners, contributing critical insights and supporting the audit team in achieving a robust, multi-faceted understanding of the client's financial position.

8. Quality Control and Assurance Reviewer

- A Quality Control Reviewer (QCR) is an independent auditor responsible for a final review of the engagement to ensure compliance with ICAI audit standards and ICAI guidelines.

- This role verifies that audit procedures have been appropriately executed, significant risks addressed, and key audit judgments accurately documented, providing an added layer of oversight.
- The QCR collaborates with the Engagement Partner to address any final issues before delivering the audit opinion.

9. Administrative and Support Staff

- Administrative and Support Staff facilitate the audit process through logistical planning, document management, and client communications.
- They handle scheduling, documentation, and ensure compliance with administrative protocols, allowing the core audit team to focus on technical and analytical aspects.
- Their contributions enhance the audit team's efficiency, maintaining an organized and streamlined workflow throughout the engagement.

This hierarchical structure promotes seamless collaboration, rigorous quality control, and effective audit execution across all engagements. Each level within the team plays an essential role in meeting R Tulsian's commitment to integrity, regulatory compliance, and exceptional service. This team framework reflects a holistic approach that aligns with the best industry practices and ICAI standards, reinforcing R Tulsian's dedication to delivering exceptional audit quality and client value across all sectors.

(iii) Professional Staffs:

Please find below the information on size and composition of the professional staffs, esteemed partners, directors, senior managers, and qualified audit professionals, along with their respective qualifications and roles within our organization. Kindly find attached the evidences of the qualified professionals in **Annexure-8**.

SL. NO.	NAME	DESIGNATION	QUALIFICATION	ROLE
1	ROHIT TULSIAN	MANAGING PARTNER	F.C.A., B. COM(H)	ENGAGEMENT PARTNER
2	SHASHWAT TULSIAN	PARTNER	F.C.A., A.C.S., L.L.B., B. COM(H)	ENGAGEMENT PARTNER
4	ISHAN TULSIAN	PARTNER	F.C.A., A.C.S., L.L.B., Registered Valuer IBBI, DISA, B. COM(H)	ENGAGEMENT PARTNER, AUDIT SPECIALIST AND IT AUDITOR
5	SHIVANGI TULSIAN	PARTNER	A.C.A., B. COM(H)	ENGAGEMENT PARTNER

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6	ASIT ROUT	PARTNER	F.C.A., B. COM	AUDIT DIRECTOR AND QUALITY CONTROL ASSURANCE REVIEWER
7	SUBHASH TULSIAN	SENIOR DIRECTOR	F.C.A., C.M.A., B.COM(H)	AUDIT DIRECTOR AND IT AUDITOR
8	SANJEET SINGH	SENIOR MANAGER	L.L.B., C.A. (FINALIST), B. COM	AUDIT DIRECTOR
9	PIYUSH KUMAR GUPTA	SENIOR MANAGER	C.M.A., B. COM(H)	AUDIT MANAGER
10	MOHIT SARDA	MANAGER	A.C.A., CFA, B.COM(H)	AUDIT MANAGER AND AUDIT SPECIALIST
11	SHUBHAM AGARWAL	ASSISTANT MANAGER	A.C.A., B. COM	AUDIT MANAGER
12	IMRAN MAHMOOD WARSII	MANAGER-COUNTRY HEAD QATAR	Msc. in Accounting and Finance	AUDIT DIRECTOR
13	ISA AL SAADI	PARTNER-OMAN	ACCA (UK), MBA (UK)	ENGAGEMENT PARTNER
14	TAPAS DAS	AUDIT PROFESSIONAL	B. COM (H)	SENIOR AUDITOR
15	ABINAS KUMAR RAM	AUDIT PROFESSIONAL	B. COM (H)	SENIOR AUDITOR
16	ROHIT DAS	AUDIT PROFESSIONAL	B. COM (H)	SENIOR AUDITOR
17	AMRESHWAR KAYAL	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	SENIOR AUDITOR
18	ASHWIN VILAYANNUR KRISHNAN	AUDIT PROFESSIONAL	MBA	SENIOR AUDITOR AND AUDIT SPECIALIST
19	SUSHMITA PAN	AUDIT PROFESSIONAL	M. COM, C.A. (FINALIST)	SENIOR AUDITOR
20	MINAKSHI YADAV	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	SENIOR AUDITOR
21	SHUBHAM GUPTA	AUDIT PROFESSIONAL	B. COM, C.M.A. (FINALIST)	SENIOR AUDITOR
22	SUJAL SINGH	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	SENIOR AUDITOR
23	SANTOSH KUMAR PRASAD	AUDIT PROFESSIONAL	B. COM, C.M.A. (FINALIST)	SENIOR AUDITOR
24	SURAJ SINGH	AUDIT PROFESSIONAL	B. COM, C.A. (INTER)	JUNIOR AUDITOR
25	RADHA BALLAV SANTRA	AUDIT PROFESSIONAL	B. COM (H)	JUNIOR AUDITOR
26	SARTHAK MISHRA	AUDIT PROFESSIONAL	B. COM, C.A. (INTER)	JUNIOR AUDITOR
27	ROHIT DAS	AUDIT PROFESSIONAL	B. COM	JUNIOR AUDITOR
28	ANURAG SAHU	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR
29	AYUSHI SAH	AUDIT PROFESSIONAL	B. COM, C.A. (INTER)	JUNIOR AUDITOR
30	SAURAV DWIBEDI	AUDIT PROFESSIONAL	M.COM	JUNIOR AUDITOR
31	MD. AZHAR ALI	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR

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METIABRUZ

Branch

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QATAR

Overseas Branch Office

OFFICE 505, FLOOR 5, BUILDING 4, ZONE 17, STREET 930

OMAN

Overseas Branch Office

UITE 313, MAK TABI AL WATTAYAH, AR RUMAYLAH ST.

32	SUVANGI BHATTACHARYA	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR
33	RAJNI KUMARI	AUDIT PROFESSIONAL	B. COM, C.A. (INTER)	JUNIOR AUDITOR
34	VEDANT AGARWAL	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR
35	MOZAMMIL AHMED	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR
36	MD. FAHAD	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR
37	SAHELI PAUL	AUDIT PROFESSIONAL	C.A. (FINALIST)	JUNIOR AUDITOR
38	MOHAMMAD OWAIS	AUDIT PROFESSIONAL	B.COM (H)	JUNIOR AUDITOR
39	PRITAM PAL	AUDIT PROFESSIONAL	B. COM, C.A. (FINALIST)	JUNIOR AUDITOR
40	SHALIE SOHAL	AUDIT PROFESSIONAL	B. COM, C.A. (INTER)	JUNIOR AUDITOR
41	DEBJIT GUHA THAKURATA	AUDIT PROFESSIONAL	B. COM, C.M.A. (INTER)	JUNIOR AUDITOR
42	ASTHA SHAW	AUDIT PROFESSIONAL	B. COM, C.A. (INTER)	JUNIOR AUDITOR
43	SHAHOOQ SHAHID	AUDIT PROFESSIONAL	B.SC	JUNIOR AUDITOR
44	GARIMA SINGH	AUDIT PROFESSIONAL	B. COM (H)	JUNIOR AUDITOR
45	MAHIMA SINGH	AUDIT PROFESSIONAL	B.COM	JUNIOR AUDITOR
46	ANNU KUMARI	SENIOR ADMIN PROFESSIONAL	B.COM(H)	SUPPORT STAFF
47	PRIYA DAS	SENIOR ADMIN PROFESSIONAL	M.A., B.A.	SUPPORT STAFF
48	ANUSHKA SARKAR	ASSISTANT ADMIN PROFESSIONAL	M.COM	SUPPORT STAFF
49	SHREYA SAHA	ASSISTANT ADMIN PROFESSIONAL	B.COM	SUPPORT STAFF
50	MANVI SHAW	ADMIN PROFESSIONAL	UNDER GRADUATE	SUPPORT STAFF
51	PIU MANNA	ADMIN PROFESSIONAL	UNDER GRADUATE	SUPPORT STAFF
52	SAMIR BANERJEE	ADMIN PROFESSIONAL	UNDER GRADUATE	SUPPORT STAFF
53	MADAN HALDAR	ADMIN PROFESSIONAL	UNDER GRADUATE	SUPPORT STAFF

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(iv) Professional Development:

At R Tulsian & Co. LLP, we are committed to fostering a culture of continuous professional development and skills enhancement, ensuring that our team remains at the forefront of industry advancements. Our comprehensive approach encompasses a range of initiatives designed to equip our professionals with the knowledge and competencies necessary to excel in a dynamic regulatory environment. Below are the key elements of our professional development model:

1. Ongoing Education and Training

We conduct regular training sessions, panel discussions, and mock litigation representations to ensure that our professionals are well-versed in the latest amendments to the GST Acts, Income Tax Acts, and Companies Act. These educational activities foster an environment of learning and engagement, promoting a thorough understanding of evolving legislation. Kindly find attached the link of our [Youtube Channel](#) where the recordings of our training sessions are uploaded.

2. Sponsorship of Certification Programs

Our firm actively sponsors certification programs for qualified accountants and audit professionals in critical areas such as Audit & Assurance, Income Tax, GST, Company Law, Customs, FEMA, SEBI, Information Technology, and Artificial Intelligence. This initiative not only enhances individual competencies but also enriches our collective expertise.

3. Research and Analysis Initiatives

We encourage our team members to engage in detailed analyses and prepare comprehensive synopses of recent amendments, which are then circulated to our clients. This practice ensures that our clients remain informed about the latest legal changes and their implications, thereby reinforcing our commitment to proactive client service.

4. Integration of Technology and AI

Our training programs emphasize the integration of technology and artificial intelligence into our workflows, aiming to improve efficiency, effectiveness, productivity, and the quality of deliverables. This technological enhancement is essential in adapting to modern business requirements and improving client outcomes.

5. Continuous Professional Education (CPE) Compliance

In alignment with the Council of the Institute of Chartered Accountants of India (ICAI), we adhere to the CPE guidelines, requiring every Chartered Accountant (CA) member to complete a minimum of 40 CPE credit hours each calendar year, with at least 20 hours of structured learning. This commitment ensures that our professionals remain in sync with the evolving landscape of business and regulatory requirements.

6. Specialized Requirements for Registered Valuers and Enrolled Agents

Our Partners who are Registered Valuers (RV) are mandated to undertake a minimum of 10 CPE credit hours each financial year, with a rolling requirement of 64 credit hours over four years. This Continuous Educational Program (CEP) is vital for maintaining relevance and providing value-added services. Similarly, our Enrolled Agents must accumulate 72 hours of continuing education every three years, including ethics training.

7. Leaderboard Program for Performance Recognition

To foster a culture of excellence, we maintain a Leaderboard program that recognizes outstanding performance among our team members. Based on monthly appraisals, the best-performing team member is rewarded by management, creating a friendly competitive atmosphere that motivates and drives performance enhancement.

In conclusion, R Tulsian & Co. LLP is dedicated to the continuous professional development of our team, providing a structured framework that not only meets the requirements of the ICAI but also empowers our professionals to thrive in an ever-evolving business environment. We believe that investing in our people is the key to delivering exceptional value to our clients and maintaining our position as a leader in the industry.

5. Quality Assurance and Compliance:

(i) Quality Control Framework

R Tulsian & Co. LLP is committed to upholding the highest standards of audit quality and compliance, guided by the professional standards established by the Institute of Chartered Accountants of India (ICAI) and global best practices in audit quality control. Our Quality Control Framework is designed to promote rigor, integrity, and consistency in every audit

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engagement, safeguarding the firm's reputation for excellence and reliability. Below is a detailed overview of our quality control policies and procedures:

GENERAL ROLES AND RESPONSIBILITIES OF THE PARTNER AND STAFF

The Managing Partner exercises ultimate authority and bears responsibility for the system of quality control. The Engagement Partner, Audit Director, Audit Manager, Senior Auditors, Junior Auditors, Quality Reviewer and each support staff member are, to varying degrees, responsible for implementing the firm's quality control policies. The firm's values include values, trust, integrity, growth, professionalism and outstanding service.

The Partner and all the audit staff are required to conform to the following guidelines:

- Treating ethical behaviour and quality of service as the first priority; commercial considerations may not override the quality of the work performed;
- Reading, understanding, and following the ICAI guidelines;
- Understanding the Partner's and staff responsibilities to identify, disclose, and document threats to independence and the process to be followed to address and manage identified threats;
- Avoiding circumstances where independence may be (or appear to be) impaired;
- Complying with continuing professional development requirements including maintenance of records as evidence thereof;
- Remaining abreast of current developments in the profession, applicable financial reporting framework and assurance standards (for example, IFRSs, IND AS, SAs), disclosure and accounting practices, quality control, firm standards, and relevant industry and client-specific developments;

- Providing the Partner and audit staff with courteous assistance, when needed and requested, to help them learn through shared knowledge and experience and improve the quality of client service;
- Keeping time records (*regularly entered into the firm's time and billing systems*) to track and identify time spent on engagement and office activities (both chargeable and non-chargeable);
- Safeguarding and properly using and maintaining office and computer equipment (*including network and communication resources*) and other shared assets. This includes using the firm's technological resources only for appropriate business purposes, taking into consideration ethics, client confidentiality, and privacy;
- Keeping firm and client data, business and client information, and personal information secure and confidential;
- Ensuring that firm-generated electronic-based information on the client or firm is stored on the firm's network according to appropriate information storage procedures;
- Informing the Partner of any observations of significant breaches in firm's quality control, ethics including independence, confidentiality, or inappropriate use of firm resources (*including Web and e-mail systems*);
- Documenting and maintaining appropriate records of all significant client contacts when professional advice is given or requested; Documenting and maintaining appropriate records of all significant consultations, discussions, analyses, resolutions, and conclusions on independence threat management, difficult or contentious issues, differences of opinion, and conflicts of interest; and
- Following the firm's standard practices for work hours, attendance, administration, meeting deadlines, and quality control.

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2ND FLOOR, KOLKATA -
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BUILDING 4,
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1. LEADERSHIP RESPONSIBILITIES FOR QUALITY WITHIN THE FIRM

1.1 TONE AT THE TOP

The Managing Partner, Mr. Rohit Tulsian, decides on all key matters regarding the professional practice. The Partner accepts responsibility for leading and promoting a quality assurance culture within the firm and for providing and maintaining this manual and all other necessary practical aids and guidance to support engagement quality. The Partner determines the operating and reporting structure. In addition, the Partner may designate qualified staff, on an annual or other periodic basis, the person(s) responsible for recordkeeping or other administrative elements of the quality control system; however, ultimate responsibility for these functions will rest with the Partner. Any individuals who take on specific responsibilities and duties will be assessed by the Partner as possessing sufficient and appropriate experience and the ability to carry out their responsibilities.

1.2 LEADERSHIP POSITIONS

Throughout this quality control manual, reference will be made to various leadership functions within the firm. The Managing Partner shall serve several roles. However, the role of HR (*Human Resources*) shall be served by appropriately qualified staff and the QCR (*Quality Control Reviewer*) will be a suitably qualified person.

- **Engagement Partners:** The Engagement Partner holds ultimate responsibility for the audit, overseeing its progress from initiation through to completion.
- **Qualified Audit Directors-** Serving as a secondary senior figure, the Audit Director provides strategic guidance and addresses technical issues that arise during the audit.
- **Qualified Audit Managers-** Audit Managers are responsible for managing the day-to-day operations of the audit engagement, coordinating between senior auditors and engagement partners.

- **Senior Auditors-** Senior Auditors are tasked with executing the core audit procedures and supervising junior auditors, ensuring thorough documentation and compliance with established audit methodologies.
- **Junior Auditors-** Junior Auditors perform foundational audit tasks, including the preparation of work papers, data collection, and conducting initial tests on financial statements and other audit areas.
- **IT Auditors-** IT Auditors bring specialized expertise to evaluate the effectiveness of the client's IT environment, including controls over information systems, data security, and cybersecurity.
- **Audit Specialists (Subject Matter Experts)-** Specialists in areas such as Tax, Valuation, Actuarial Science, and Forensics are engaged to provide in-depth insights on complex or specialized areas that fall outside the typical financial audit scope.
- **Quality Control and Assurance Reviewer-** A Quality Control Reviewer (QCR) is an independent auditor responsible for a final review of the engagement to ensure compliance with ICAI audit standards and ICAI guidelines.
- **Administrative and Support Staff-** Administrative and Support Staff facilitate the audit process through logistical planning, document management, and client communications.

2. ETHICAL REQUIREMENTS

The Partner recognizes the value of ethical leadership and accepts responsibility to provide it.

2.1 INDEPENDENCE

The Partner and all audit staff must be independent both in mind and appearance of their assurance clients and engagements.

Independence shall be maintained throughout the engagement period for all assurance engagements, as set forth in and by ICAI:

- Auditing and Assurance Standards Board (AASB) under the direction of the Institute of Chartered Accountants of India (ICAI)

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- In addition to that the Companies Act, 2013, the Chartered Accountants Act, 1949 Amended in 2022),
- SQC- 1 (Standard on Quality Control), and
- Standard on Auditing (SA) 220, “Quality Control for an Audit of Financial Statements.”

If threats to independence cannot be eliminated or reduced to an acceptable level by applying appropriate safeguards, the Partner shall eliminate the activity, interest, or relationship that is creating the threat, or refuse to accept or continue the engagement (where withdrawal is not prohibited by law or regulation).

The Managing Partner is responsible for and must ensure an appropriate resolution to independence threats.

The Partner and audit staff are required to review their specific circumstances for any independence threats or potential threats. The Partner is to be informed if such threats are identified by audit staff.

All audit staff are required to provide the Partner annually with written confirmation that they understand and have complied with ICAI Code of ethics and the firm’s independence policies. Audit Staff assigned to an assurance engagement shall confirm to the Partner that they are independent from the client and engagement, or notify the Partner of any threat or possible threat to independence so that appropriate safeguards can be applied.

Audit Staff must notify the Partner if, to their knowledge, they or any other audit staff member have, during the disclosure period, provided any service that would be prohibited under the ICAI Code of ethics or other regulatory authority, which could result in the firm being unable to complete an assurance engagement.

When asked by the Partner, audit staff shall take whatever reasonable actions are necessary and possible to eliminate or reduce any independence threat to an acceptable level. These actions may include:

- Ceasing to be a member of the engagement team;

- Ceasing or altering specific types of work or services performed in an engagement;
- Divesting of a financial or ownership interest;
- Ceasing or changing the nature of personal or business relationships with clients;
- Submitting work for additional review to an external professional accountant or other staff member; and
- Taking any other reasonable actions that are appropriate in the circumstances.

2.2 CONFLICT OF INTEREST

The Partner and audit staff must follow ICAI Code of ethics regarding any interests, influences, or relationships that may create a conflict of interest. The Partner and audit staff must be free of any interests, influences, or relationships in respect of the client's affairs which impair professional judgment or objectivity.

The Managing Partner is responsible for the development, implementation, compliance, enforcement, and monitoring of practice methods and procedures designed to assist the Partner and staff in understanding, identifying, documenting, and addressing conflicts of interest, and determining their appropriate resolution.

The Partner will ensure that appropriate procedures are followed when conflicts and potential conflicts of interest have been identified. It is presumed, unless proven otherwise, that whenever a conflict or potential conflict is identified, the Partner or audit staff shall not act or provide advice or comment until they have thoroughly reviewed the facts and circumstances of the situation, and are confident that the required safeguards and communications are in place and it is appropriate to act.

The audit staff should review their specific circumstances and advise the Partner of any conflicts of interest or potential conflicts involving them or their immediate family. The Partner and staff should also determine and disclose any conflicts of interest between themselves and the firm's clients, particularly if they provide services directly to these clients. They should exercise due care, follow firm policy, and discuss the particular circumstances in order to determine how to address the situation and ascertain whether a particular service should be avoided.

After consultation with other staff, the Partner shall have the final authority on the resolution of any conflict-of-interest situation, which could include:

- Refusing or discontinuing the service, engagement, or action;
- Determining and requiring specified actions and procedures to appropriately address the conflict, protect sensitive and client-specific information, and ensure appropriate consents are obtained and disclosures made when it is determined to be acceptable to act;
- Appropriately documenting the process, safeguards applied, and decisions or recommendations made;
- Administering partner and staff discipline procedures and sanctions for noncompliance; and
- Initiating and participating in pre-emptive planning measures to assist in avoiding conflicts of interest situations that may arise.

The client will be notified of the Partner's business interest or activities that may represent a conflict of interest, all known relevant parties in situations in which the firm is acting for two or more parties in respect of a matter where their respective interests are in conflict, and will notify the client that the firm does not act exclusively for any one client in the provision of proposed services. In all cases, the client's consent to act should be obtained.

2.3 CONFIDENTIALITY

The Managing Partner and audit staff shall protect and keep confidential any client information that is required to be kept confidential and protected according to governing laws, regulatory authorities, ICAI Code of ethics and firm policy, and specific client instructions or agreements.

Client information and any personal information obtained during an engagement shall be used or disclosed only for the purpose for which it was collected. The Partner will communicate the policies and provide access to information on guidance, rules, and interpretations through this quality control manual, other firm documentation (such as training materials), and electronically, to educate all staff on privacy and client confidentiality requirements and issues.

The firm's policy requires the maintenance of industry-standard technology, including

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firewalls, hardware, and software, as well as data transmission and storage procedures designed to retain, catalogue, and recover electronic information and protect this information from unauthorized access or inappropriate use (*both internally and externally*). The firm's policy requires the maintenance of internal and external hard-copy file handling and storage procedures and facilities to protect, retain, catalogue, and recover file information and to protect this information from unauthorized access or inappropriate use (both internally and externally).

The firm also requires that a declaration of confidentiality be signed by all personnel upon hire, and annually thereafter, and for documentation to be maintained on file. All personnel are expected to be thoroughly familiar with the firm's policy statement on confidentiality and to comply with it.

Further, the Partners shall maintain the following checks with regards to Confidentiality to be maintained by its Employees/ Articles which include but is not subject to the following parameters:

- a) **Remuneration Policy:** The employees shall at all times keep the details of their salary and employment benefits with the Firm strictly confidential, and shall not disclose such details to any other person within the Firm.
- b) **Use of Firm's name:** The Employees shall be permitted to use the Firm's name, logo, email address, office stationery and / or other identifiers strictly in the manner permitted by the Firm's policies, or for the purposes of provision of services delegated to them to the extent required. The Partners have to ensure that upon termination of employment with the Firm, no Employee shall use the Firm's name, logo, Email address, office stationery and/ or other identifiers in any manner other than what is already a matter of public knowledge. However, no breach of this clause shall be attracted if the employee / article refers to the Firm's name solely to describe their former association with the Firm subject to the confidentiality obligations which the Firm might have undertaken in relation to any of its clients, vendors or other Firm's personnel.
- c) **Use of Information:** All Employees shall always maintain the highest degree of confidentiality with respect to the records, documents and other Confidential

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Information relating to the Clients of the Firm which may be known to them or confided by them by the Firm, its representatives, authorized personnel, vendors, sub-contractors, clients, etc., by any means and they shall use such records, documents and information only in a duly authorized manner in the interest of the Firm. For the purposes of this clause, 'Confidential Information' means information about the Firm's business and that of its customers, sub-contractors, business partners or agents which is not available to the general public and which may be learnt by the employees during the course of their employment. This includes, but is not limited to, information relating to the Firm, its customer lists, employment policies, personnel, and information about the Firm's products, processes including ideas, concepts, projections, technology, manuals, drawings, designs, specifications, sales pitches, fees quotes, tender information, key personnel, customer contacts, thought leadership papers, resumes, records and other documents containing such Confidential Information, whether such information was disclosed to or accessed by the employees prior to or after the date hereof. All Employees shall at all times, whether during or after the termination of their employment, act with utmost fidelity and not disclose or divulge Confidential Information to any third party or make use of any such information for their own benefit.

- d) At no time can any Employee remove any Confidential Information from the Firm's offices without the permission of the Managing Partner and / or Senior Manager save and except for the purposes of performing the duties assigned to them in their capacity as an employee of the Firm. Upon termination of employment with the Firm, or otherwise upon the Firm's request, they will immediately surrender to the Firm all files, books, magazines, reports, documents, manuals, audio and video tapes, discs, any knowledge databases entrusted to them, and any other data, information or material containing or reflecting Confidential Information. If the Firm requests, they shall also confirm in writing to the Firm that they have complied with this clause.

3. ACCEPTANCE AND CONTINUANCE OF CLIENT RELATIONSHIPS AND SPECIFIC ENGAGEMENTS

3.1 ACCEPTANCE AND CONTINUANCE

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The firm accepts new engagements or continues existing engagements and client relationships only after a review process has been conducted by the Partner or a qualified staff member. If, after accepting or continuing an engagement, the firm receives information, which, if known earlier, would have resulted in a refusal of the engagement, the Partner must consider whether to continue the engagement and will normally seek legal advice regarding its position and options to ensure that it meets any professional, regulatory, and legal requirements.

3.2 NEW CLIENT PROPOSALS

Prospective client proposals may be prepared by competent staff and reviewed by the Partner. However, an evaluation of a prospective client and authorized approval shall precede issuance of any client proposal. Once a determination has been made to accept a new client, the Partner shall meet the relevant ethical requirements (such as communicating with the former firm) and will prepare an engagement letter for signature by the new client.

3.3 RESIGNATION OF A CLIENT RELATIONSHIP

The firm has a defined process to be followed when it has been determined that withdrawal from an engagement is necessary. This process includes consideration of the professional, regulatory, and legal requirements and any mandatory reporting which must be undertaken as a result.

3.4 NON-COMPETE CLAUSE

The Firm shall ensure that no Employees enter into any contractual, fiduciary, professional or other obligation or commitment that prevents them from entering into this Agreement, or is otherwise inconsistent with their obligations under this Agreement. If they were previously employed with another organization, they should represent and warrant to the firm that they have returned all property and confidential information belonging to any prior employer and do not have any outstanding issues/ unfulfilled employment obligation pending with their previous employer having legal ramifications and consequences for them or for the Firm.

During the course of employment with the Firm, all Employees shall devote their whole time, attention and skill for the business of the Firm and shall not, except with the written permission of the Managing Partner / Senior Manager of the Firm, engage directly or indirectly in any other business, profession, occupation or other commercial activity, whether as a principal, agent, contractor, consultant or otherwise, whether full-time or part-time.

All Employees should agree not to directly or indirectly compete with the business of the Firm and its successors and assigns during the term of their Employment and additionally for a period of two years following the expiration or termination of their Agreement and notwithstanding the cause or reason for termination.

All Employees will have to seek prior permission from the Firm for any employment with an existing client of the Firm or any other organization working with a client of the Firm, whose assignment was managed by such employee.

Subsequent to the separation from the Firm, all Employees should for a period of twelve months, without specific consent of the Firm take up any job or assignment either full time or otherwise, directly or indirectly for or on behalf of any other organization working with a client of the Firm, whose assignment was managed directly or indirectly by the employee in the twelve months immediately preceding the separation from the firm.

4. HUMAN RESOURCES

4.1 RECRUITMENT AND RETENTION

The Partner and HR (Human Resource) must assess professional service requirements in order to ensure they have the capacity and competence necessary to meet clients' needs. This will ordinarily include a detailed expectation of engagement requirements over the course of each calendar period in order to identify peak periods and potential resource shortages.

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4.2 CONTINUING PROFESSIONAL DEVELOPMENT

The Partner must meet the minimum continuing professional development requirements as prescribed by the Auditing and Assurance Standards Board (AASB) under the direction of the Institute of Chartered Accountants of India (ICAI), In addition to that the Companies Act, 2013, the Chartered Accountants Act, 1949 (Amended in 2022), SQC- 1 (Standard on Quality Control), and Standard on Auditing (SA) 220, “Quality Control for an Audit of Financial Statements.” A Program of Lifelong Learning and Continuing Development of Professional Competence, which prescribes that the ICAI member bodies implement a continuing professional development (CPD) requirement as an integral component of a professional accountant’s continued membership. “Competence Requirements for Audit Professionals,” which prescribes competence requirements for audit professionals, and which ICAI member bodies need to establish via policies and procedures that members satisfy. Additional continuing professional requirements may be expected by member bodies or regulators in various jurisdictions).

As a part of Firm’s Policy, all employees shall have training sessions at several times during the year on Amendments in Tax Laws, Budget discussions, Technical Topics such as use of Accounting Software’s, Spreadsheets, etc. The Managing Partner and Senior Manager shall overlook the effectiveness of such training sessions.

4.3 ASSIGNMENT OF ENGAGEMENT TEAMS

Through its policies and procedures, the firm ensures the assignment of appropriate staff (individually and collectively) to each engagement. The responsibilities of the Partner are clearly defined in this manual and in the engagement, templates provided by the firm. The Partner is also responsible for ensuring that the individuals assigned, and the engagement team as a whole, have the necessary competencies to complete the engagement according to professional standards and the firm’s quality control system. The Partner will also plan for coaching opportunities between junior and senior personnel to guide the development of less experienced staff.

4.4 ENFORCEMENT OF QUALITY CONTROL POLICIES (DISCIPLINE)

The firm's quality control system requires more than effective monitoring. An enforcement process is essential, and includes consequences and corrective procedures for non-compliance, disregard, lack of due care and attention, abuse, and circumvention.

The Partner has overall responsibility for the disciplinary process. Corrective action is determined and administered through a consultative process, not in an autocratic fashion. The corrective action taken will depend on the circumstances.

4.5 REWARDING COMPLIANCE

Compliance with the firm's policies will be considered and addressed in the specific and overall assessment of individual staff members on an ongoing basis and in the regularly scheduled personnel review process.

Appropriate weighting will be assigned to the traits identified in the assessment of job performance and in determining remuneration levels, bonuses, advancement, career development, and authority within the firm. Performance appraisals, conducted on a periodic basis, will include the form and content as defined by firm policy.

The Firm policy shall include incentivizing and appreciating the efforts of the Employees by rewarding them with appreciation and monetary benefits whenever deemed necessary.

5. ENGAGEMENT PERFORMANCE

Through established policies and procedures and its quality control system, the firm requires that engagements be performed according to professional standards and applicable regulatory and legal requirements.

The firm's overall systems are designed to provide reasonable assurance that the staff are adequately and properly planned, supervised, and reviewed and that the engagement reports are appropriate in the circumstances.

To facilitate staff performance on engagements consistently and according to professional standards and regulatory and legal requirements, the firm provides sample working paper templates for documenting the engagement process for clients. These templates are updated as required to reflect any changes in professional standards. Staff use these templates to document key facts, risks, and assessments related to acceptance or continuation of each engagement. Staff are encouraged to exercise professional judgment when modifying such templates to ensure that such matters are appropriately documented and assessed for each engagement in accordance with professional standards and firm policies.

Also available are research tools and reference materials; a quality control system, as set out in this manual; appropriate industry-standard software and hardware tools, including data and system access security and guidance; training, and education policies and programs, including support for compliance with ICAI and other applicable professional development requirements.

When performing any engagement, all staff are required to:

- Follow and adhere to firm planning, supervision, and review policies;
- Use (modifying as appropriate) the firm's templates for file preparation, documentation, and correspondence, as well as its software, research tools, and the signing and release procedures appropriate for the engagement;
- Follow and adhere to the ethical policies of the firm;
- Perform their work to professional and firm standards with due care and attention;
- Document their work, analysis, consultations, and conclusions sufficiently and appropriately;
- Complete their work with objectivity and appropriate independence, on a timely and efficient basis, and document the work in an organized, systematic, complete, and legible manner;

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FLOOR, KOLKATA - 700006

METIABRUZ

Branch

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2ND FLOOR, KOLKATA -
700018

QATAR

Overseas Branch Office

OFFICE 505, FLOOR 5,
BUILDING 4,
ZONE 17, STREET 930

OMAN

Overseas Branch Office

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RUMAYLAH ST.

- Ensure all working papers, file documents, and memoranda are initialled, properly cross-referenced, and dated, with appropriate consultation on difficult or contentious matters;
- Ensure that appropriate client communications, representations, reviews, and responsibilities are clearly established and documented; and
- Ensure that the engagement report reflects the work performed and intended purpose and is issued soon after the fieldwork is complete.

5.1 ROLE OF THE PARTNER AS ENGAGEMENT LEADER

The engagement leader is responsible for signing the engagement report. As leader of the engagement team, the Partner is responsible for:

- The overall quality for each engagement to which the engagement leader is assigned;
- Forming a conclusion on compliance with independence requirements from the client, and in doing so, obtaining the information required to identify threats to independence, acting to eliminate such threats or reduce them to an acceptable level by applying appropriate safeguards, and ensuring appropriate documentation is completed;
- Ensuring that appropriate procedures regarding the acceptance and continuance of client relationships have been followed, and that conclusions reached in this regard are appropriate and have been documented;
- Ensuring that the engagement team collectively has the appropriate capabilities, competence, and time to perform the engagement in accordance with professional standards and regulatory and legal requirements;
- Supervising and/or performing the engagement in compliance with professional standards and regulatory and legal requirements, and ensuring that the engagement report issued is appropriate in the circumstances;
- Communicating to key members of the client's management and those charged with governance the Partner's identity and role as engagement leader;
- Ensuring, through review of the engagement documentation and discussion with the engagement team, that sufficient appropriate evidence has been obtained to support the conclusions reached and for the engagement report to be issued;
- Taking responsibility for the engagement team through appropriate consultation (both internal and external) on difficult or contentious matters; and

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- Determining when a QCR (Quality Control Reviewer) should be appointed in accordance with professional standards and firm policy; discussing significant matters arising during the engagement and identified during the engagement quality control review with the QCR; and not dating the report until the review is complete.

5.2 CONSULTATION

The firm encourages consultation among the engagement team and, for significant matters with others inside and, with authorization, outside the firm. Internal consultation uses the firm's collective experience and expertise (or that available to the firm) to reduce the risk of error and improve the quality of engagement performance. A consultative environment improves the firm's or staff's learning and development process and adds strength to the firm's collective knowledge base, quality control system, and professional capabilities.

For any significant, difficult, or contentious issue identified during planning or throughout the engagement, the firm shall consult suitably qualified external persons. When external consultation is required, the situation shall be sufficiently documented providing enough detail to allow file readers to understand the full extent of the nature of the consultation, the external expert's qualifications and relevant competencies, and the course of action recommended.

The external expert shall be supplied with all relevant facts to be able to provide informed advice. When seeking advice, it is not appropriate to withhold facts or direct the information flow in order to get a particular desired result. The external expert shall be independent of the client, free of conflict of interest, and held to a high standard of objectivity.

5.3 DIFFERENCES OF OPINION

The Partner and staff shall strive to be objective, conscientious, open-minded, and reasonable in assisting, facilitating, or reaching a timely and non-confrontational resolution of any disputes or differences of opinion between personnel. Anyone who is party to a dispute or difference of opinion shall attempt to resolve the matter in a timely, professional, respectful, and courteous manner through discussion, research, and consultation with the other individual(s). The Partner will consider the matter promptly and decide, through consultation with the parties, how to

resolve the matter. The Partner shall then inform the parties of this decision and the reasons behind it. In all cases, the nature and scope of, and conclusions resulting from, consultations undertaken during the course of the engagement shall be documented.

All staff are protected from any form of retribution, career limitation, or punitive actions for bringing attention to a legitimate and significant issue, in good faith and with the true interests of the public, client, Partner, or co-worker in mind. Disputes or differences of opinion shall be documented appropriately. In all instances, the engagement report will not be dated until the matter is resolved.

5.4 ENGAGEMENT QUALITY CONTROL REVIEW (EQCR)

All engagements must be assessed against the firm's established criteria to determine whether an EQCR shall be performed. This assessment should be made, in the case of a new client relationship, before the engagement is accepted, and in the case of a continuing client, during the planning phase of the engagement. The firm's policy shall require the resolution of all issues raised by the QCR (Quality Control Reviewer), before dating the engagement report. An Engagement Quality Control Review is required before dating any audit report of the financial statements of listed entities. In any other circumstances where an Engagement Quality Control Review is conducted, the engagement report shall not be dated until completion of the Engagement Quality Control Review. Examples of criteria where the firm may wish to require an Engagement Quality Control Review include (but are not limited to):

- It is part of a set of safeguards applied where the Partner has a significant and recurring independence threat resulting from a prolonged close personal relationship or close business relationship with the client, which had been previously reduced to an acceptable level by other safeguards;
- An identified threat to independence involving the Partner is recurring and deemed significant but use of an Engagement Quality Control Review may reasonably reduce these threats to an acceptable level;
- The engagement's subject matter relates to organizations that are important to specific communities or the general public;

- A large number of passive shareholders, equivalent-ownership unit holders, partners, co-venturers, beneficiaries, or other similar parties receive and rely on the engagement report;
- There is significant risk identified and associated with the decision to accept or continue the engagement;
- There are questions about an entity's ability to continue as a going concern, and the potential impact to third-party users (other than management) is significant;
- Substantial impacts and risks to users involve new and very complex specialized transactions, such as derivatives and hedges, stock-based compensation, unusual financial instruments, extensive use of management estimates, and judgments that potentially have significant impact to third-party users;
- The entity is a large private entity (or related group under the responsibility of the same engagement partner); and
- The total fees paid by the client represent a large proportion to the firm.

Additionally, there may be factors which trigger an engagement quality control review after an engagement has already commenced. These may include situations where:

- The risk of the engagement has increased during the engagement, for example, where the client becomes the focus of a takeover;
- There is concern among engagement team members that the report may not be appropriate in the circumstances;
- New and significant users of the financial statements are identified;
- The client is subject to significant litigation which was not present during the engagement acceptance process;
- The significance and disposition of corrected and uncorrected misstatements identified during the engagement are a concern;
- There have been disagreements with management on significant accounting matters or audit scope limitations; and
- There have been scope limitations.
- The Partner is responsible for establishing criteria for the appointment of QCRs and determining their eligibility.

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6. MONITORING

The quality control policies and procedures are a key part of the firm's internal control system. Monitoring consists primarily of understanding this control system and determining through interviews, walk-through tests, and file inspections whether, and to what extent, this control system is operating effectively. It also includes developing recommendations to improve the system, especially if weaknesses are detected or if professional standards and practices have changed. The firm will also consider any feedback received from ICAI. However, this is not a substitute for the firm's own internal monitoring program.

Safeguards that act as monitoring mechanisms for the firm include:

- Internal and external education and training programs;
- Requirements that external professionals engaged by the firm know, understand, and enforce the firm's policies and procedures for engagement reviews, quality control reviews, and engagement leader approvals;
- Instructions to staff to advise the Partner when they observe significant or repeated smaller breaches of firm policies or protocols.

6.1 MONITORING PROGRAM

The responsibility for monitoring the application of quality control policies and procedures is separate from the overall responsibility for quality control. The purpose of the monitoring program is to assist the firm in obtaining reasonable assurance that its policies and procedures relating to the system of quality control are relevant, adequate, and operating effectively. The program shall also help ensure compliance with practice and regulatory review requirements.

The system has been designed to provide the firm with reasonable assurance that significant and sustained breaches of policy and quality control are unlikely to occur or go undetected.

The Partner and staff must co-operate with the monitor, recognizing that this individual is an essential part of the quality control system.

6.2 INSPECTION PROCEDURES

Monitoring of the firm's quality control system will be completed on a periodic basis. The selection of individual engagements for inspection will be conducted annually, with the firm's files being inspected on a cyclical basis.

6.3 REPORT ON THE RESULTS OF MONITORING

After completing the assessment of the quality control system, the monitor must report the results to the Partner.

6.4 EVALUATING, COMMUNICATING, AND REMEDYING DEFICIENCIES

The Partner shall address all deficiencies detected and reported by the monitor. The Partner shall consider whether these deficiencies indicate structural flaws in the quality control system or demonstrate non-compliance by a particular staff. Structural flaws indicated by deficiencies may require changes to the quality control or documentation system. The monitor shall refer these changes to the Partner or staff responsible for the quality control or documentation system so that the correction can be made.

The Partner shall carefully consider significant deficiencies and follow professional standards and regulatory and legal requirements if it appears it has issued an inappropriate engagement report or that the engagement report's subject matter contained a misstatement or inaccuracy. In such a circumstance, the Partner will also consider obtaining legal advice. If deficiencies are determined to be systemic or repetitive, immediate corrective action will be taken. In most cases, deficiencies related to independence and conflict of interest will require immediate corrective action.

6.5 COMPLAINTS AND ALLEGATIONS

The Managing Partner manages all complaint and allegation matters. Complaints and allegations particularly concerning failure to exercise a duty of care in relation to client work,

or other breach of professional or legal duties by staff toward each other or clients are serious matters. The Partner shall give serious consideration to notifying the firm's insurance company and/or seeking legal advice. If there is any uncertainty, the Partner shall consult other trusted professional colleagues. Any complaint received from a client or other third party will be responded to at the earliest practical moment, with an acknowledgement that the matter is being attended to, and that a response will be forthcoming after it has been appropriately investigated.

7. DOCUMENTATION

7.1 DOCUMENTATION OF THE FIRM'S POLICIES AND PROCEDURES

The Partner maintains policies and procedures that specify the level and extent of documentation required in all engagements and for general firm use (as established in the firm manual/engagement templates). The Partner also maintains policies and procedures requiring appropriate documentation to provide evidence of the operation of each element of its system of quality control. These policies ensure that documentation is sufficient and appropriate to provide evidence of:

- Adherence to each element of the firm's quality control system; and
- Support for each engagement report issued, according to professional and firm standards and regulatory and legal requirements, together with evidence that the EQCR has been completed on or before the date of the report (if applicable).

7.2 DOCUMENTATION OF THE ENGAGEMENT

It is the firm's policy that engagement documentation shall include:

- Engagement budget, planning checklist or memorandum;
- Identified issues with respect to ethics requirements (including demonstration of compliance);
- Compliance with independence requirements and documentation of any discussions related to these issues;

- Procedures performed to assess the risk of material misstatement due to fraud or error at the financial statement and assertion level;
- Nature, timing, and extent of procedures performed in response to assessed risk including results and conclusions;
- Communications issued and received;
- Conclusion that sufficient, appropriate audit evidence has been accumulated and evaluated, and supports the report to be issued; and
- File closing, including appropriate sign-off

Firm policy requires that final assembly of the engagement file be completed within a reasonable time frame after the date of the auditor's report. If there are two or more reports issued for the same subject matter information, firm policy should indicate that the time limits for assembly of the engagement file should be such that each report is treated as if it were a separate engagement.

Documentation of any kind must be retained for a period of no less than eight years to allow those performing monitoring procedures to evaluate the extent of the firm's compliance with its internal control system, as well as the needs of the firm, as required by professional standards, law, or regulations.

7.3 FILE ACCESS AND RETENTION

The firm has established policies and procedures designed to maintain the confidentiality, safe custody, integrity, accessibility, and retrievability of the engagement documentation. These policies include consideration of various retention requirements under statute and regulations to ensure that engagement documentation is retained for a period sufficient to meet the needs of the firm.

All working papers, reports, and other documents prepared by the firm, including client prepared worksheets, are confidential and shall be protected from unauthorized access. The Partner must approve all external requests to review working papers. Working papers will not be made available to third parties unless:

- The client has authorized disclosure in writing;
- There is a professional duty to disclose the information;
- Disclosure is required by a legal or judicial process; or
- Disclosure is required by law or regulation.

Unless prohibited by law, the firm must inform and obtain written authorization from the client before making working papers available for review. An authorization letter must be obtained when there is a request to review files from a prospective purchaser, investor, or lender. Legal advice shall be sought if the client does not authorize disclosure of information.

In the event of litigation or potential litigation, or regulatory or administrative proceedings, working papers shall not be provided without obtaining consent from the firm's legal counsel. An accessible, permanent record of all files stored off-site will be maintained, and each storage container will be appropriately labelled for easy identification and retrieval. The partner responsible for office administration shall approve the destruction of files and keep permanent records of all materials destroyed.

8. MISCELLANEOUS

8.1 WORK TIMINGS:

The Office Timings shall be as follows which may be changed / updated upon the directions of the Managing Partner:

- Monday to Friday** 10:30 AM to 7:15 PM
- Saturday** 10:30 AM to 5:00 PM
- If any employee enters the office after 11 AM for 3 days in a month, they shall be deemed to be absent for 1 day and salary may be deducted as per the discretion of the Management.

8.2 RULE ON LEAVES

The Managing Partner, shall in consultation with the other Partners decide on an Annual Leave policy for the Employees. Additionally, Annual Office Holidays should be displayed on the Notice Board of the Office for visibility of all the employees.

As per general Firm Policy, if any planned leave is required, prior permission from Management and / or Senior Manager shall be mandatory through an email at least 30 days prior to such planned leave.

8.3 COMMUNICATION WITH MANAGEMENT

Any communication with the Management of the Organization shall be via Email marked to the following email address:

- rohit@rtulsian.com,
- ishan@rtulsian.com,
- shashwat@rtulsian.com,
- shivangi@rtulsian.com,
- sanjeet@rtulsian.com

8.4 OFFICE DRESS CODE

All employees have to maintain strict Formal Dress Code on weekdays and smart casuals on Saturday. Any vulgar, in appropriate dress code, including any quotes on religious / political matters shall be dealt strictly by the Management.

(ii) Regulatory Compliance:

R Tulsian & Co. LLP is steadfast in its commitment to regulatory compliance, guided by a comprehensive framework that aligns with the highest global standards in auditing and assurance. Our adherence to the International Standards on Auditing (ISA), Generally Accepted Auditing Standards (GAAS), and ICAI Standards on Quality Control (SQC)

exemplifies our dedication to maintaining rigorous quality and regulatory standards. The following framework outlines our approach to regulatory compliance, ensuring we uphold these principles across all engagements and in every aspect of our practice.

1. Adherence to International Standards on Auditing (ISA)

- Our audit methodology rigorously follows the International Standards on Auditing (ISA) to ensure consistent quality and professional excellence.
- We embed the ISA guidelines in all audit engagements, focusing on ethical standards, objectivity, independence, and comprehensive risk assessment as stipulated by the International Auditing and Assurance Standards Board (IAASB).
- Through continuous professional training, we ensure our audit team stays updated on ISA revisions, maintaining global best practices in every aspect of audit execution.

2. Compliance with Generally Accepted Auditing Standards (GAAS)

- Our compliance with GAAS ensures that each audit engagement meets the necessary standards of fieldwork, reporting, and general requirements, delivering reliable and high-quality audit reports.
- A structured GAAS-compliant framework in our audit process includes thorough planning, supervision, internal control assessment, and substantive testing procedures.
- We prioritize maintaining integrity, fairness, and impartiality in all reports, ensuring that our conclusions and recommendations provide clients with a robust assessment of financial integrity.

3. Standards on Quality Control (SQC-1)

- As part of our commitment to ICAI's Standards on Quality Control (SQC-1), we have implemented a comprehensive quality management system that governs all engagements across the firm.
- SQC-1 compliance includes rigorous quality reviews, documentation protocols, and periodic quality inspections, ensuring that all audit work aligns with ICAI's professional guidelines and requirements.

- Our leadership continually assesses our quality control policies to meet SQC-1 objectives, ensuring the firm's infrastructure and resource allocation supports sustained quality.

4. ICAI Standards on Auditing (SA)

- Our firm adheres to the Standards on Auditing (SA) issued by the Institute of Chartered Accountants of India (ICAI), reinforcing the quality and integrity of our audit processes within the Indian regulatory framework.
- We integrate SA requirements in planning, conducting, and reporting audits, emphasizing audit evidence, risk management, and client-specific compliance aspects.
- Regular training ensures that all team members are proficient in applying the ICAI standards effectively across varied industries and regulatory environments, ensuring relevance and compliance.

5. Auditing and Assurance Standards Board (AASB)

- Operating under the esteemed Institute of Chartered Accountants of India (ICAI), the AASB issues guidelines and standards that shape the practice of auditing and assurance in India. Our firm follows these standards meticulously, ensuring that each audit engagement reflects the latest requirements and ethical considerations laid out by the ICAI.

6. The Companies Act, 2013 and the Chartered Accountants Act, 1949 (Amended 2022)

As a licensed firm, we adhere to the regulatory requirements outlined in these cornerstone acts, which govern our professional practice. These acts provide critical legal foundations and compliance benchmarks, particularly in corporate audits and statutory requirements, establishing guidelines that underscore integrity, independence, and professionalism in all engagements.

(iii) External Peer Reviews:

The primary objective of the Peer Review process is to ensure that members of the Institute, in executing assurance service assignments, (a) adhere rigorously to applicable Technical,

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Professional, and Ethical Standards, as well as all relevant regulatory requirements, and (b) maintain comprehensive systems—including documentation—to clearly demonstrate the quality of their assurance services.

The Peer Review is designed to enhance the quality and transparency of professional work by reinforcing technical standards, applying world-class procedures, and refining techniques to produce more reliable and meaningful audits and reports. Importantly, this process is entirely separate from any disciplinary or regulatory enforcement mechanisms. The review is based on the presumption that professionals uphold their responsibilities diligently, aiming to further strengthen attributes of professionalism that position the chartered accountancy profession in India among the leaders globally in accounting and auditing standards.

A thorough Peer Review of R Tulsian & Co. LLP was conducted for the period 2019-2022 under the Peer Review Guidelines 2022, issued by the Council of the Institute of Chartered Accountants of India. This exercise has resulted in the issuance of a peer review certificate, effective from June 16, 2023, and valid through June 30, 2026. The certificate, issued in New Delhi on June 16, 2023, is available for review in **Annexure-9**.

7. Technology and Innovation:

(i) Use of Technology:

R Tulsian & Co. LLP employs a suite of cutting-edge software and technology tools to enhance audit efficiency, data analytics, cybersecurity, and overall service delivery. Our investment in technology reflects our commitment to maintaining the highest standards of audit quality, client data security, and streamlined service processes. Key technology and software solutions employed by the firm include:

1. Practice Management Software – Wolters Kluwer CCH iFirm:

- We utilize CCH iFirm, a globally recognized, award-winning practice management software ecosystem tailored for accounting professionals.
- This cloud-based software provides a centralized client database, allowing us to integrate, monitor, and streamline core business functions.

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- CCH iFirm fosters efficient workflow, automation, and collaboration, supporting our efforts to implement effective invoicing programs, optimized capacity planning, and improved client management without additional costs.

2. Remote Access and Data Management – Synology VPN Server:

- To support remote working and work-from-home arrangements, we use Synology VPN Server, enabling secure access to data on our centralized servers from any global location.
- Synology VPN Server provides a secure method to connect to a private LAN at a remote location, supporting PPTP, OpenVPN, and L2TP/IPSec services for versatile and secure connectivity.

3. Data Backup and Storage – Synology NAS and Cloud Solutions:

- We ensure daily data backups on a Synology Network-Attached Storage (NAS) system and an additional cloud server for enhanced data protection and business continuity.
- This combination of local and cloud storage secures all critical client data, supported by a secure, internally-hosted environment for maximum protection.

4. Data Security Measures:

- Our firm prioritizes data protection through a robust cybersecurity infrastructure, including multi-factor authentication, daily backups, original licensed antivirus softwares and firewalls and comprehensive disaster recovery plans.
- We regularly conduct vulnerability and intrusion scans, employing both intrusion detection and prevention systems to safeguard against potential threats. We have regular Annual Maintenance Contracts (AMC) in place with our IT team, Synology Server Team, Practice Management Software Team so that any software or hardware issue is resolved within a few hours and there is uninterrupted work flow.
- Client data is hosted on a secure, certified enterprise-level cloud storage server to ensure safety and compliance.

5. Client Data Management for International Clients – Verifyle:

- For international clients, we utilize Verifyle, a highly secure platform designed for file sharing, messaging, and IRS-compliant digital signatures.
- Verifyle's end-to-end client billing and simple user interface make it an ideal tool for managing sensitive client information securely and efficiently.

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6. Accounting & Audit Automation – Suvit:

- Suvit offers a comprehensive suite of automation features for our audit practice, including Data Entry Automation (converting PDFs, images, and Excel files into Tally and Busy software formats).
- It supports GST reconciliation and analysis, document management, client management, reporting, and analytics, ensuring smooth and accurate audit processes.

7. Audit Automation with AssureAI:

- AssureAI is leveraged for audit automation, employing artificial intelligence to enhance audit functions.
- This tool generates statutorily compliant IGAAP Schedule III and Non-Corporate financial statements seamlessly, with single-click automation for aging and ratio analysis as per RS III requirements.

8. Tax Compliance Solutions:

- For GST compliance and return filing, we use Cleartax, a reliable tool for managing GST filings and related regulatory requirements.
- For TDS compliance, Zen-E TDS software is employed to handle TDS return filing and ensure full regulatory compliance.

Through this carefully selected suite of technology and software tools, R Tulsian & Co. LLP demonstrates a commitment to utilizing the best available technology to deliver quality, security, and efficiency in our audit and consulting services.

(ii) Digital Transformation:

R Tulsian & Co. LLP is committed to a transformative, technology-driven approach to professional services, emphasizing a forward-looking digital transformation strategy that upholds efficiency, security, and sustainability. Our firm has invested significantly in leading-edge technologies and process innovations to stay ahead of industry trends and deliver value-added services of the highest calibre to our clients.

1. Commitment to a Paperless Office:

- Demonstrating our dedication to environmental sustainability and operational efficiency, we transitioned to a paperless office model years ago. This commitment not only reduces waste but also aligns with global best practices

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for secure, streamlined digital documentation and record-keeping. Our digital-first approach optimizes workflow and contributes to a cleaner, more efficient office environment.

2. Strategic Investment in Advanced Technology:

- We have strategically invested in Wolters Kluwer CCH iFirm, an internationally acclaimed practice management software, which enables seamless client database management, workflow integration, and collaboration within a secure, cloud-based environment. CCH iFirm supports our dedication to enhanced client service through real-time automation, reporting, and capacity management, ensuring efficient and accurate project handling.

3. Enhanced Remote Work Capabilities:

- Embracing flexibility, R Tulsian & Co. LLP leverages Synology VPN Server technology to facilitate secure remote access for our professionals worldwide. This investment supports efficient collaboration, data accessibility, and service continuity, allowing us to adapt swiftly to dynamic work environments and ensure uninterrupted client engagement.

4. Security and Data Protection:

- Our emphasis on data security is reflected in our sophisticated cybersecurity protocols, including multi-factor authentication, daily backups, and robust disaster recovery systems. By hosting client information on a secure, certified enterprise cloud server, we prioritize client confidentiality and maintain compliance with stringent data protection standards.

5. Automation and Innovation in Audit Functions:

- Our adoption of automation tools such as AssureAI and Suvit exemplifies our drive for innovation. These AI-driven tools enhance audit efficiency, automating data entry, financial statement generation, GST reconciliation, and statutory analysis, thus reducing manual input and enabling our professionals to focus on complex analysis and strategic advisory.

6. Client-Centric Digital Solutions:

- To enhance client data management, we leverage Verifyle, an ultra-secure file-sharing platform designed for streamlined communication, file management, and IRS-compliant digital signatures. By offering sophisticated, user-friendly solutions, we ensure clients receive seamless and secure access to essential services.

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7. Adopting AI and Emerging Technologies:

- We incorporate advanced analytics and AI-driven technologies, ensuring our team remains at the forefront of the industry. Regular training on integrating AI into audit practices ensures our staff can leverage technology to improve productivity, quality, and client deliverables.

Through this comprehensive digital transformation strategy, R Tulsian & Co. LLP reaffirms its position as a future-ready professional services firm, committed to delivering exceptional client experiences, strengthening operational resilience, and upholding the highest standards of data security and technological excellence. Our commitment to continuous innovation enables us to remain attuned to global advancements and provide our clients with unmatched, value-driven services.

7.Client Portfolio and References:

(i) Client Base:

R. Tulsian & Co. LLP is proud to serve a distinguished and diverse client portfolio that includes entities across all legal forms and sectors, both within India and globally. Our clientele comprises large multinational corporations, publicly listed entities, unlisted public companies, and large private limited companies, reflecting our expertise in supporting the complex needs of significant market players. Additionally, we provide tailored services to small and medium-sized enterprises (SMEs), partnership firms, and limited liability partnerships, each benefitting from our industry-specific insights and strategic guidance.

Our commitment extends to supporting charitable trusts, government companies, banks, non-profit organizations, and individual clients, including sole proprietors, ensuring our approach is as adaptable as it is comprehensive. Through our deep-rooted experience across sectors, R. Tulsian & Co. LLP is well-positioned to address the unique challenges faced by each client segment, empowering organizations of every size and structure to achieve compliance, growth, and long-term success across local and global markets.

R. Tulsian & Co. LLP's client portfolio and sectoral expertise spans across a remarkable array of industries, cementing our role as a trusted advisory and compliance partner in fields such as:

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1. Manufacturing and Heavy Industries:

- With deep knowledge in manufacturing processes and compliance, we serve clients in coal and iron ore, textiles and apparel, electrical components, iron and steel, manhole covers, cast iron goods, and protective wear production. Our expertise helps clients optimize processes and align with regulatory requirements.

2. Exports and Global Trade:

- Our proficiency in international trade regulations and export protocols benefits clients in sectors pivotal to the global economy, such as iron-ore fines, exports, foreign trade, and e-commerce.

3. Retail, FMCG, and E-commerce:

- We support clients in retail, fast-moving consumer goods (FMCG), and e-commerce, providing solutions that drive growth and compliance amidst a dynamic market landscape.

4. Financial Services and Investments:

- Serving clients across banking, non-banking financial companies (NBFCs), stock broking, and the BFSI (Banking, Financial Services, and Insurance) sector, we deliver critical insights and advisory on financial planning, fintech, and regulatory adherence.

5. Pharmaceuticals and Healthcare:

- Our specialized expertise in pharmaceuticals, hospitals, and healthcare services supports clients in navigating complex regulatory landscapes, from compliance with healthcare standards to strategic financial planning for growth and expansion.

6. Infrastructure, Construction, and Real Estate:

- We provide strategic guidance to clients in infrastructure, real estate, construction, and timber, including specialized services in areas like railway sidings and infrastructure development.

7. Automotive and Engineering:

- With in-depth knowledge of manufacturing processes and regulatory compliance, we assist clients in the automotive sector and manufacturers of defense materials, industrial tapes, security seals, and related engineering products.

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8. **Agriculture, Food Processing, and FMCG:**

- Our work with clients in agriculture, dry fruits processing, packaged foods, tea production, and FMCG is driven by a nuanced understanding of the regulatory frameworks governing food safety, packaging, and international trade.

9. **Entertainment, Hospitality, and Lifestyle:**

- We advise clients across entertainment, hospitality, casinos, hotels, restaurants, and retail, helping them adapt to evolving market trends and ensure compliance with sector-specific standards.

10. **Non-Profit and Educational Institutions:**

- R. Tulsian & Co. LLP has a long-standing commitment to supporting NGOs, charitable trusts, educational services, and start-up incubation centers, providing audit, assurance, and advisory services to aid sustainable growth and operational efficiency.

11. **Emerging Sectors and Start-ups:**

- We are dedicated to empowering emerging sectors, including fintech, BFSI, and incubators, offering a full spectrum of financial and regulatory services tailored to the needs of innovative start-ups and incubation centers.

Through our comprehensive service offerings across such a broad spectrum of industries, R. Tulsian & Co. LLP stands as a trusted advisor, adept at delivering sophisticated solutions that cater to the distinct needs of our esteemed clientele. Our sector-specific expertise, combined with a commitment to client-centric service, ensures that we are well-positioned to support the sustainable growth, compliance, and operational excellence of our clients across both public and private sectors.

ii. **Key Clients:**

Our distinguished and diverse client portfolio in India, along with a description of the types of engagements undertaken, are as follows:

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Name of Clients	Statutory Auditors	Internal Auditors	Tax Consultants	Litigations	Others
Sikkim Manipal University - One of the leading educational universities in India and part of the Manipal Group, one of the largest business groups in India.	✓	✗	✓	✓	✓
Saraogi Udyog Private Limited - A Pioneer Company when it comes to Coal and Coke Trading and Delivery	✓	✗	✓	✓	✓
Param Enterprises Private Limited - Infrastructure Development Company for the Indian Railways	✓	✗	✓	✓	✓
Payal Dealers Private Limited - Manufacturers and Importers of Cashew, Almonds and other Nuts	✓	✗	✓	✓	✓
Binayak Hi-tech Engineering Pvt. Ltd. - Leading Manufacturers and Exporters of Manhole Covers and Cast Iron and steel products	✗	✓	✓	✓	✓
Rama Overseas Limited - Leading Exporters of Leather products and protective gears and kits	✗	✓	✓	✓	✓
DPG India Pvt. Ltd. - one of the largest producers of CTC Assam Tea in Bought Leaf Segment (BLF) in India with an annual Production capacity close to 10 million kgs.	✗	✓	✓	✗	✓
Ganeriwala Brothers Pvt. Ltd. - Dealer in Glass and Glass products	✓	✗	✓	✓	✓
Ratnabali Investments Pvt. Ltd. - amongst the largest largest professional investment team in Kolkata	✓	✗	✓	✗	✓
Signature Hosiery Pvt. Ltd. - entire range of knitted garments from innerwear to casual wear, since 1961, with the brand Baba Signature	✓	✗	✓	✓	✓
Vedant Fashions Limited - leading traditional clothing brand in India as Manyavar and Mohey and one of the largest business groups in Eastern India	✓	✗	✓	✓	✓

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Plasto Eltronics Pvt. Ltd. <i>-one of the leading manufacturers of Engineering Thermoplastic moulded, Fabricated & Assembled Tailor-made components for Electrical & Electronic.</i>	✓	✗	✓	✓	✓
Shivakhya Exports LLP <i>-One of the leading exporters of iron-ores in Kolkata</i>	✓	✗	✓	✓	✓
Ompitra Fabtrade Pvt. Ltd. <i>-one of the leading Suppliers and Traders of women's wear Suits and garments</i>	✓	✗	✓	✓	✓
CRH Hospital- Sikkim Manipal Group <i>-one of the leading hospitals in Sikkim and part of the eminent Manipal Group</i>	✓	✗	✓	✓	✓
Hindustan Steel Supply Co. Pvt. Ltd. <i>-One of the leading manufacturers of basic iron and steel in Kolkata</i>	✓	✗	✓	✓	✓
Etone India Pvt. Ltd. <i>- Deals in Anilox Roller, Coating Cylinder, Wood Grain Cylinder and Printing Machinery & Equipment, wholly owned subsidiary of Shilp Gravures Limited, Public Listed Company</i>	✓	✗	✓	✓	✓
Jaikishan Das Mall Natural Products Pvt. Ltd. <i>- JM Natural is an arm of the JM Group focused on home, garden, decor and DIY products.</i>	✗	✗	✓	✓	✓
Novoflex Industries Private Limited <i>- Manufacturers and Exporters of Security Seals</i>	✓	✗	✓	✓	✓
Industrial Tapes & Fabrics Pvt. Ltd. <i>- Manufacturers and Exporters of Industrial Tapes</i>	✓	✗	✓	✓	✓
P.B. Holotech India Pvt. Ltd. <i>- Manufacturers and Exporters of Holograms and Distinctive Tapes</i>	✓	✗	✓	✓	✓
Traco Enterprises <i>- Manufacturers of Baily Bridges and other Defense Materials</i>	✓	✗	✓	✓	✓
Trio Ventures Pvt. Ltd <i>- Mahajong Casino having branches in Sikkim and Nepal</i>	✓	✗	✓	✓	✓
Gyan Bharati Vidyalaya <i>- A School having -5- divisions with a student base of nearly 4,000 students</i>	✓	✗	✓	✓	✓
Bhandari Enterprises	✓	✗	✓	✓	✓

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-wholesale supplier and trading of Brake Switch, Starter Relay, Reverse Light Switch, Electrical Products					
Victory International- -Exporters of Jute Ropes and products	✓	✗	✓	✓	✓
P C Paul and Pratap Chand Sons -Manufacturers of umbrellas	✓	✗	✓	✓	✓
Rio Sales Enterprise Pvt. Ltd. -Traders in papers and paper products	✓	✗	✓	✓	✓
Atal Incubation Centre -Start-ups and Incubation Centres, part of eminent Manipal Group	✗	✓	✓	✗	✓
Bhagwati Wood Products -traders in plywood	✓	✗	✓	✗	✗
Jay Ispat Traders, Taraknath Iron & Steel Corporation, A.K. Metals and B.R. Trading Co. -One of the leading Traders of metal scrap	✓	✗	✓	✓	✓
Kalyani Mahavidyalaya - A recognized University in the state of West Bengal affiliated with NAAC and IAQC aided	✓	✗	✓	✗	✓
National Institute Of Technology – Silchar - A Regional Engineering College in Assam	✗	✗	✓	✓	✓
Amrit Somani Memorial Trust - A Charitable Trust running a Hospital and Rehabilitation Centre for Autistic Children	✓	✗	✓	✓	✓
St. Andrews Public School - A School affiliated with WB Board with a student base of nearly 500 students	✓	✗	✓	✓	✓

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Hiralal Madanlal Charitable Trust <i>- The Institution runs an Eye Hospital for the poor and needy without any profit motive.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Gurupadma Wellbeing Centre <i>- The Institute is an integrative, natural, family health clinic managed by Bangur Group.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Charnock Health Care Institute <i>- It is an Institute providing services to the healthcare industry.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Calcutta International School <i>- A School affiliated with CAIE (Cambridge Assessment and International Education) with a student base of nearly 800 students</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Our Lady Queen of Missions School <i>- A School affiliated with ICSE Board with a student base of nearly 1,100 students</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
The Heritage School <i>- A School affiliated with ICSE Board with a student base of nearly 1,300 students</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Garden High School <i>- A School affiliated with ICSE Board with a student base of nearly 800 students</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
West Bengal State Warehousing Corporation, West Bengal State Leather Industries Development Corporation Limited, Greater Calcutta Gas Supply <i>-Government Company Audits</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mount Distilleries Limited <i>- A Sikkim Company, having bottling plant for UB Group and Others</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
D R Steel Construction Co Pvt Ltd <i>- A well renowned Construction Company providing infra support to Indian Defense Services</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Tata Communications (Middle East) FZ-LLC <i>-Dubai Subsidiary of Tata Sons Pvt. Ltd.</i>	✗	✗	✓	✗	✓
United Bank of India <i>-Bank in India</i>	✓	✗	✓	✗	✓
Jhilo Vyapaar Pvt. Ltd. <i>-Financial services</i>	✓	✗	✓	✓	✓
Sanjay Constructions, Trustline Developers Pvt. Ltd., Energy Properties Pvt. Ltd., Sigma C Infrastructure Pvt. Ltd., <i>-Real Estate</i>	✓	✗	✓	✗	✓
Autocop (India) Pvt. Ltd., Eastern Speed Motorbikes Pvt. Ltd., Speed Auto Service Pvt. Ltd. <i>-Car and motorbikes dealers and dealers of Automobiles and parts</i>	✗	✓	✓	✗	✓
.... amongst others					

Our distinguished and diverse client portfolio in the Middle East countries such as Oman and Qatar, along with a description of the types of engagements undertaken, are as follows:

Name of Clients	Statutory Auditors	Internal Auditors	Tax Consultants	Litigations	Others
Jindal Shadeed Iron & Steel LLC <i>-One of the world's leading manufacturer of iron and steel</i>	✗	✗	✓	✗	✓
Oyo Technology and Hospitality LLC <i>-Part of one of the leading hotel chains in India</i>	✓	✗	✗	✗	✗
Physics wallah <i>-Part of one of the fastest growing ed-tech companies in India</i>	✓	✗	✗	✗	✗
Omantel	✗	✗	✗	✗	✓

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- first telecommunications company in Oman and is the primary provider of internet services in the country					
Jawad international Projects LLC -JBG operates over 600 stores across the GCC of Convenience stores; FMCG Distribution; Fashion and Home Retail; Coffee Shops; and Restaurants	✗	✗	✓	✗	✓
Paymate India SPC -Is a leading B2B payments and services provider in India that digitizes, automates and streamlines B2B payments in supply chains	✓	✗	✗	✗	✓
Sabco Group -Spanning multiple business sectors and building a diverse portfolio. Assists international entities who are looking to establish a business in Oman.	✗	✗	✗	✗	✓
AL DIYAR ENGG GROUP -Construction business since 1993	✓	✗	✗	✗	✗
GL Events Doha -Events management company	✓	✗	✗	✗	✗
App Lab Software Trading -AppLab is a leading company specialized in online platforms development	✓	✗	✗	✗	✗
North America Trading LLC -Logistics and used cars	✗	✗	✓	✗	✓
Stratiss Qatar WLL -Telecommunication company	✗	✗	✗	✗	✓

(iii) Client Testimonials or Case Studies:

Our firm is privileged to have received numerous client testimonials that underscore the success of our engagements, positive outcomes, and the distinct value proposition we bring to each collaboration. These testimonials reflect our expertise across a broad spectrum of services and highlight the impactful results achieved for clients spanning diverse industries and sectors. We have attached a selection of these testimonials in **Annexure-10**, which exemplify our commitment to excellence and client satisfaction in every engagement.

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8. Ethical Standards and Independence:

(i) Code of Ethics:

Commitment to Ethical Standards, Integrity, and Professional Conduct:

R. Tulsian & Co. LLP upholds a firm commitment to the highest standards of ethical integrity, responsibility, and professional conduct. Following a structured approach inspired by global standards, the following ethical principles form the core of our practice:

1. Ethical Leadership

- The firm's partners recognize the essential role of ethical leadership and actively demonstrate and uphold ethical standards in every engagement. This commitment ensures that all team members follow the exemplary conduct required to build trust and maintain a sterling reputation in the professional landscape.

2. Independence

- **Commitment to Independence:** The firm adheres strictly to independence in mind and appearance, ensuring unbiased judgment in all assurance engagements, in line with ICAI's Auditing and Assurance Standards Board (AASB) directives.
- **Regulatory Compliance:** Partners and staff comply with the requirements of the Companies Act, 2013; Chartered Accountants Act, 1949 (amended in 2022); SQC-1 (Standard on Quality Control); and SA 220, "Quality Control for an Audit of Financial Statements." Independence is maintained throughout every engagement period.
- **Independence Threats Management:** Identified independence threats are meticulously evaluated and, if necessary, mitigated through appropriate safeguards. Where independence cannot be assured, the firm withdraws from or refuses the engagement to maintain ethical standards.

3. Conflict of Interest

- **Avoidance of Conflicts:** Partners and staff strictly avoid any personal or professional interests that could impair judgment or objectivity. A transparent process is in place for promptly identifying and addressing potential conflicts,

with the managing partner ensuring compliance and enforcing necessary measures.

- **Conflict Resolution:** Potential conflicts are resolved through actions such as declining services, establishing safeguards, and obtaining client consents to proceed when permissible. The final decision on conflict resolutions rests with the partner, ensuring unbiased, ethical handling of all client matters.

4. Confidentiality

- **Information Security:** Protecting client confidentiality is a foundational policy, with measures in place to secure sensitive information through industry-standard firewalls, data encryption, and secure storage facilities. Annual declarations reinforce staff commitment to confidentiality.
- **Access and Disclosure Protocols:** Employees are prohibited from unauthorized access or disclosure of confidential data, with procedures for securely handling information within and beyond engagement terms. Confidentiality agreements are signed upon hiring and are renewed annually.
- **Data Handling and Disposal:** Upon completion of engagements or employment termination, employees are required to return all confidential information, with attestations to confirm compliance.

5. Professional Responsibility and Continuous Compliance

- **Annual Independence Confirmations:** Staff provide written confirmations annually regarding their understanding of and compliance with independence and ethical policies.
- **Training and Awareness:** Regular training and firm-wide communication on ethics ensure that each team member understands and applies the firm's ethical standards.
- **Disciplinary Measures:** Non-compliance with ethical guidelines triggers firm disciplinary procedures, upholding accountability and ensuring adherence to the highest standards.

6. Transparency and Integrity in Client Relations

- R. Tulsian & Co. LLP actively fosters transparent client relationships, providing disclosures on potential conflicts and assuring clients that the firm does not exclusively represent any single client's interest. Clear communication and consent protocols are maintained to sustain trust and uphold ethical practices in all engagements.

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These principles and protocols enable R. Tulsian & Co. LLP to conduct its practice with integrity, aligned with international ethical standards, ensuring quality, reliability, and an unwavering commitment to client trust and professional responsibility.

(ii) **Independence Policy:**

Independence Policy of R. Tulsian & Co. LLP

R. Tulsian & Co. LLP adheres to a rigorous Independence Policy designed to ensure impartiality and objectivity across all engagements. Our commitment to independence is deeply rooted in global ethical standards, reflecting best practices across the industry and aligning with the principles upheld by the Big 4 firms. This policy ensures that our professional judgment is free from any influence that could compromise integrity or objectivity, creating an environment where trust and credibility are paramount. The key components of our Independence Policy are as follows:

1. Comprehensive Independence Framework

- **Commitment to Independence in Mind and Appearance:** The firm's independence framework goes beyond procedural adherence; we ensure that all partners and staff remain free from interests or relationships that could bias professional judgment. Independence in both perception and reality is upheld as a core requirement.
- **Alignment with Regulatory Standards:** Our policy is crafted in strict accordance with ICAI's Auditing and Assurance Standards Board (AASB), along with compliance requirements of the Companies Act, 2013; the Chartered Accountants Act, 1949 (Amended in 2022); and industry standards such as SQC-1 and SA 220 on Quality Control.

2. Ongoing Independence Assessments

- **Engagement-Specific Reviews:** Prior to every engagement, the firm conducts a thorough assessment to identify and address any potential threats to independence, ensuring compliance throughout the engagement lifecycle.
- **Continuous Monitoring and Reporting:** Partners and staff are required to regularly review their own and others' compliance with independence requirements. Any identified threats to independence must be reported immediately to the engagement partner to facilitate prompt resolution.

3. Annual Independence Confirmations and Declarations

- **Mandatory Declarations:** All personnel must annually declare their adherence to the firm's independence policies and confirm compliance with the ICAI Code of Ethics.
- **Client-Specific Confirmations:** Team members involved in assurance engagements must confirm independence specific to the client and engagement, reaffirming their objectivity in conducting the engagement. If independence threats are identified, they are addressed promptly through mitigation or alternative staffing.

4. Independence Threat Identification and Safeguards

- **Proactive Threat Analysis:** The firm takes a proactive approach to identifying independence threats, such as financial interests, close relationships, or service conflicts that could influence objectivity.
- **Safeguard Application:** To counter threats, we apply tailored safeguards, which may include changes in personnel, third-party reviews, or the cessation of specific non-assurance services. If a threat cannot be mitigated to an acceptable level, the firm will disengage or refuse the assignment.

5. Guidelines for External Relationships and Financial Interests

- **Prohibition on Certain Financial Interests:** All personnel are prohibited from holding financial interests in assurance clients. These restrictions extend to close family members, ensuring that potential conflicts are fully prevented.
- **Stringent Engagement Controls:** Staff with financial or other interests in a client are barred from engaging in that client's assurance services. Partner and manager rotations are also in place for key roles to maintain independence over time.

6. Client Acceptance and Engagement Continuance Protocol

- **Ethical Screening for Client Acceptance:** All potential clients undergo ethical screening before engagements are accepted. This review identifies any factors that might impair independence and, where necessary, declines engagements to safeguard the firm's integrity.
- **Independence Review Prior to Engagement Continuance:** Before renewing engagements, the firm conducts a detailed independence assessment to confirm ongoing compliance, adapting safeguards where necessary.

7. Monitoring and Managing Independence Compliance

- **Oversight by Managing Partner:** The firm's Managing Partner ensures that policies, procedures, and safeguards regarding independence are diligently followed and updated to reflect current standards.
- **Audit and Quality Control Reviews:** Regular internal reviews, coupled with third-party evaluations where required, assess compliance with independence standards, offering feedback and improvement measures to maintain high standards of objectivity.

8. Structured Remediation Measures for Independence Violations

- **Disciplinary Actions:** Non-compliance with independence policies is met with firm disciplinary measures, ensuring accountability and the safeguarding of professional standards.
- **Independent Consultation for Resolution:** Complex cases involving potential independence violations may involve consultation with an independent professional or ethics board to ensure that actions are in line with best industry practices.

9. Education and Training in Independence Standards

- **Regular Training Programs:** Staff at all levels are provided with ongoing training on independence requirements, regulatory updates, and ethical practices, reinforcing awareness and adherence to our independence policy.
- **Independence Awareness and Reporting Culture:** The firm cultivates a strong culture of independence awareness, encouraging all personnel to report potential conflicts of interest openly and without hesitation.

Through this comprehensive policy, R. Tulsian & Co. LLP upholds an unwavering commitment to independence, enhancing credibility and trustworthiness in every client relationship. This dedication to impartiality ensures that our professional conduct meets the highest global standards, safeguarding our role as a reliable and objective advisor across all engagements.

9. Certifications and Accreditations:

(i) Professional Certifications

Kindly find a list of all certifications, licenses, accreditations, and other credentials held by the firm as follows and the soft copies in the attached **Annexure-11**.

S.No.	Qualified and Accredited Professionals	Accreditations, Licenses, Certifications and other Credentials
1	Bajrang Lal Tulsian Mentor	LL.B, M.Com (Honours)
2	Rohit Tulsian Founder and Managing Partner	Fellow Chartered Accountant (FCA), B.Com (Honours)
3	Shashwat Tulsian Partner	Fellow Chartered Accountant (FCA), Associate Company Secretary (ACS), LL.B, Certificate in International Taxation (CIT ICAI), Certificate in Forex and Treasury Management (FXTM ICAI), B.Com (Honours)
4	Ishan Tulsian Partner	Fellow Chartered Accountant (FCA), Associate Company Secretary (ACS), LL.B, Registered Valuer (IBBI), Enrolled Agent (IRS USA), Msc. in Applied Finance (Singapore), Diploma in International Taxation (DIIT ICAI), Diploma in Information Systems Audit (DISA ICAI), B. Com (Honours)
5	Shivangi Tulsian Partner	Associate Chartered Accountant (ACA), B.Com (Honours)
6	Asit Rout	Fellow Chartered Accountant (FCA), B.Com (Honours)
7	Subhash Tulsian Senior Director	Fellow Chartered Accountant (FCA), Cost and Management Accountant (CMA), B.Com (Honours)
8	Sanjeet Singh Senior Manager	LL.B, B.Com (Honours)

KOLKATA

Head Office

7/1C J.M. AVE, 1ST & 2ND FLOOR, KOLKATA - 700006

METIABRUZ

Branch

-90/E.S.A. FAROOQE ROAD
 2ND FLOOR, KOLKATA - 700018

QATAR

Overseas Branch Office

OFFICE 505, FLOOR 5,
 BUILDING 4,
 ZONE 17, STREET 930

OMAN

Overseas Branch Office

UITE 313, MAK TABI
 AL WATTAYAH, AR
 RUMAYLAH ST.

9	Piyush Gupta Senior Manager	Cost and Management Accountant (CMA), B.Com (Honours)
10	Mohit Sarda Manager	Associate Chartered Accountant, Certified Financial Analyst (CFA), B.Com (Honours)
11	Shubham Agarwal Assistant Manager	Associate Chartered Accountant, B.Com (Honours)
12	Imran Mahmood Warsi Country Head- Qatar	Msc. in Accounting & Finance
13	Isa Al Saadi Omani Partner in R Tulsian Global Co.	ACCA (UK), Masters in Business Administration (MBA UK)

(ii) Memberships

Kindly find the list of our memberships in professional bodies, organizations, chambers of commerce, export promotion councils, and trade and commerce bodies below. Additionally, please find attached the soft copies of registrations with these professional and trade bodies, held either in the name of the firm, a partner, or our mentor representing the firm in **Annexure-12**.

S.No.	Memberships in Professional Bodies, Organisations, Chambers of Commerce, Export Promotion Councils, Trade & Commerce Bodies
1.	The Institute of Chartered Accountants of India (ICAI)
2.	The Institute of Companies Secretaries of India (ICSI)
3.	The Institute of Cost Accountants of India (ICMAI)
4.	The Insolvency and Bankruptcy Board of India (IBBI)
5.	The ICAI Registered Valuers Organisation (ICAI RVO)
6.	Bar Council of West Bengal
7.	CFA Institute
8.	Internal Revenue Service, USA Department of Treasury

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9.	Income Tax Bar Association, Calcutta (ITBA)- Oldest ITBA in India as established in April 1924.
10.	Federation of Indian Exports Organisation (FIEO)
11.	The Bharat Chamber of Commerce (BCC)
12.	Oman Chamber of Commerce and Industry
13.	Association of Corporate Advisers & Executives CPE Study Circle of ICAI
14.	Direct Taxes Professionals' Association CPE Study Circle of ICAI

10. Corporate Social Responsibility (CSR):

Please find an overview of our firm's corporate social responsibility initiatives, community engagement, sustainability efforts, and contributions to the accounting profession and broader society. Please find attached links to sessions, published articles, and additional contributions made as part of our CSR mission, showcasing our commitment to societal and professional enrichment in **Annexure-13**.

1. Community Upliftment Initiatives

- **Education Support:** Sponsorship of school fees for underprivileged children to ensure uninterrupted access to education.
- **Medical Aid:** Provision of healthcare support by covering medical and hospitalization expenses for those in need.
- **Food Distribution:** Active involvement in food distribution programs aimed at eradicating hunger among underprivileged communities.
- **Support for Differently-Abled:** Assistance for individuals with disabilities by providing prosthetics, enhancing mobility and quality of life.

2. Professional Knowledge Sharing and Capacity Building

- **Free Technical and Awareness Sessions:** Organization of interactive, no-charge sessions on critical topics such as GST issues and complex legal matters in tax and accounting.
- **Expert Legal Guidance:** Deliberations on industry-specific tax developments, judicial precedents, and complex litigated tax issues, offering attendees valuable insights and practical legal advice.

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- **Enhanced Accessibility:** Designed to make technical information accessible to business communities, these sessions help members gain a deeper understanding of complex issues impacting their sectors.
- 3. **Regular Media Contributions and Thought Leadership**
 - **Monthly GST Column:** A dedicated column on GST in *Dainik Vishwamitra*, a prominent Hindi newspaper in West Bengal, where we address pressing GST issues and legal solutions for the public.
 - **National Publications:** Articles published in reputable journals, newspapers, magazines, and web portals, covering intricate topics in valuation, tax, accounting, and audit to foster widespread awareness and understanding.
- 4. **Commitment to Ongoing Public Engagement and Legal Awareness**
 - **Public Outreach:** The firm remains dedicated to advancing public understanding of tax-related challenges and solutions through easy-to-understand, comprehensive sessions and published materials.
 - **Enhanced Legal Awareness:** Our efforts to demystify tax and legal issues empower individuals and business communities to manage their tax complexities with confidence.
- 5. **Supporting Resources**
 - **Links to Sessions and Articles:** Please find attached links to sessions, published articles, and additional contributions made as part of our CSR mission, showcasing our commitment to societal and professional enrichment.

This structured approach highlights the firm's impactful CSR initiatives, supporting both community welfare and professional development.

11. Awards and Recognition:

(i) Awards and Honours:

Kindly find all the details of Awards, Recognitions, and Accolades received by R.Tulsian & Co. LLP, its partners and its mentor in **Annexure-13**.

Awards, Recognitions, and Accolades of R. Tulsian & Co. LLP and its Partners and Mentor:

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Head Office	Branch	Overseas Branch Office	Overseas Branch Office
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1. International Expansion and Strategic Acquisitions

- 2018 (Dubai, UAE):** Marking its entry into the UAE, R. Tulsian & Co. LLP strategically acquired Algebra Bookkeeping, a prominent accounting firm with over two decades of regional expertise. This acquisition, coinciding with the UAE's introduction of VAT, positioned the firm as an essential advisor amidst transformative tax reforms. Esteemed publications, including *The Economic Times*, *The Hindu*, *Business Standard*, and *India Today*, covered this forward-thinking expansion, underscoring the firm's pivotal role in the GCC's VAT landscape.
- 2020 (Bahrain):** In response to Bahrain's VAT rollout, R. Tulsian & Co. LLP established its regional headquarters in Manama, further cementing its foothold within the GCC. This strategic move garnered extensive media coverage across the Middle East, reflecting the firm's growing regional influence and commitment to supporting the tax and regulatory compliance needs of Bahraini businesses.
- 2021 (Oman):** Collaborating with Al Motamad Auditing, the firm entered Oman with comprehensive audit and assurance services tailored to the Omani VAT market. This partnership, responding to Oman's evolving tax framework, was recognized in *Times of Oman*, highlighting the firm's proactive and responsive approach to regulatory shifts.
- 2024 (Doha, Qatar):** With the launch of its Doha office, R. Tulsian & Co. LLP achieved the distinction of becoming the first Indian Chartered Accountancy firm independently licensed for Audit & Assurance services in Qatar. The Gulf Times featured this milestone, recognizing the firm's pioneering role in expanding Indian professional standards into Qatar.

2. Recognition and Felicitation of Advocate Bajrang Lal Tulsian

- The distinguished *Income Tax Bar Association (ITBA) of Calcutta*, India's oldest ITBA, honored Advocate Bajrang Lal Tulsian for his six-decade-long service and contributions to the fields of taxation and law.
- His legacy is further commemorated by a rare Government of India Postal Service stamp, celebrating his relentless dedication to both legal excellence and social advocacy. This accolade reflects the guiding principles that R. Tulsian & Co. LLP upholds today.

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3. Training and Mentorship at C&AG of India

- The firm was felicitated by the Regional Capacity Building and Knowledge Institute, Indian Audit and Accounts Department Training Institute under the *Comptroller & Auditor General (C&AG) of India* for its exemplary training sessions on “Audit of GST.” The training, conducted on September 10, 2024, achieved a remarkable score of 87.9% and received formal commendation in a letter dated September 23, 2024, for the firm’s impactful contributions to enhancing audit competencies among senior officials.

4. Invitation and Felicitation by Engineering Export Promotion Council (EEPC) India

- 2023:** Deputy Regional Chairman Binod Kumar Sarda felicitated the firm for its GST Awareness Session on recent regulatory changes, which provided invaluable insights to hundreds of exporters. The event’s significance was highlighted on EEPC’s official website.
- 2024:** Regional Chairman B.D. Agarwal recognized the firm for an in-depth seminar on “Recent Guidelines on GST Investigations and Procedural Safeguards,” an event that also received coverage on EEPC’s website for its practical and timely advice to exporters.

5. Invitation and Felicitation by Federation of Indian Export Organisations (FIEO) - Eastern Region

- July 2024:** Mr. Yogesh Gupta, Regional Chairman of FIEO - Eastern Region, felicitated the firm for its influential seminar on “Post-Budget Analysis for the Trade Fraternity with a Focus on the EXIM Sector.” This session, held at FIEO’s Kolkata Conference Room, offered comprehensive budget insights and regulatory updates, empowering hundreds of exporter delegates. Mr. Gupta applauded the session’s clarity and actionable value.
- May 2024:** Acknowledged by Mr. Yogesh Gupta for conducting a crucial Awareness Session on “Recent Developments in GST Investigations and Safeguards for Exporters,” this session addressed critical compliance strategies, with participants praising its relevance and applicability, as reflected on FIEO’s platform.

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6. Publications and Thought Leadership

R. Tulsian & Co. LLP has achieved significant recognition within India's Chartered Accountancy community, as evidenced by the repeated selection of its articles for *The Chartered Accountant Journal* of ICAI. This prestigious journal is circulated widely across India, reaching over 400,000 Chartered Accountants and 800,000 CA students, serving as a definitive source of insights and updates in the field.

In February 2023, our article titled "Earnings before Interest, Taxes, Depreciation, and Amortisation (EBITDA): An Overview" was prominently featured, providing an in-depth analysis of EBITDA's importance in financial analysis and its implications for decision-making processes. This contribution not only shared technical expertise but also enhanced readers' understanding of a key financial metric, reinforcing the firm's thought leadership in financial reporting and advisory.

Our expertise was again spotlighted in November 2024 with the publication of the article "Unlocking Litigation Strategies: Fighting Penalties for Late Supplier Payments under GST Law." This article addressed a crucial, contemporary issue impacting businesses nationwide, offering strategic insights into managing GST law compliance and litigating penalties effectively. With this publication, R. Tulsian & Co. LLP provided Chartered Accountants with actionable guidance on a complex aspect of tax law, highlighting the firm's mastery of nuanced legal frameworks and commitment to equipping professionals with practical solutions.

Being featured in *The Chartered Accountant Journal* is a significant achievement, as the journal's editorial board rigorously reviews thousands of article submissions each year. Only a select few are chosen for publication, emphasizing the quality, relevance, and depth of R. Tulsian & Co. LLP's contributions. This recognition not only strengthens the firm's influence on national tax and audit discourse but also exemplifies its dedication to advancing knowledge within the Chartered Accountancy profession.

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6. Invitation and Felicitation by Orissa Small Scale Industries Association (OSSIA) and EEPC India

On September 11, 2024, R. Tulsian & Co. LLP was honored by the Orissa Small Scale Industries Association (OSSIA) for its pivotal role in delivering an impactful Awareness Session on "Recent Developments in GST and the Way Forward," organized jointly by the Engineering Export Promotion Council of India (EEPC India) and OSSIA. This event, attended by hundreds of exporters and business owners, served as an essential forum for understanding recent changes in GST regulations, compliance requirements, and strategic future directions for Indian exporters. The session not only shed light on complex GST topics but also addressed pressing industry concerns, offering actionable insights tailored to meet the challenges faced by small businesses in Odisha. The event garnered extensive media coverage across numerous online news portals and websites, highlighting the session's significance and the firm's instrumental role in elevating GST literacy among the attendees. The media attention underscored R. Tulsian & Co. LLP's ongoing commitment to fostering an informed business environment and supporting the export sector's growth.

8. Invitation and Felicitation by the National Academy of Customs, Indirect Taxes, and Narcotics (NACIN), Kolkata

R. Tulsian & Co. LLP was invited and felicitated by the National Academy of Customs, Indirect Taxes, and Narcotics (NACIN) Zonal Campus in Kolkata, where the firm was recognized for its mentorship and expert guidance in the Induction Training for Inspectors of CGST and Central Excise of the Kolkata Zone. Held on August 13 and 14, 2024, these sessions focused on training new inspectors in "Reading and Understanding Financial Records," covering essential topics like balance sheets, trial balances, profit and loss statements, annual reports, auditor reports, tax audit reports, and key accounting practices. NACIN, a premier training institution for Central Tax officers under the Ministry of Finance, Government of India, acknowledged the firm's significant contributions to enhancing the financial literacy of new inspectors, enabling them to perform their roles with improved comprehension and analytical skills.

Further reinforcing the firm's expertise, R. Tulsian & Co. LLP was once again invited and formally recognized by Assistant Director Ashoke Kumar Das at NACIN Kolkata for

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conducting specialized training sessions for senior inspectors on May 16, 2024. These three-hour sessions, titled "Scrutiny of Returns" and "GST Registration," provided an in-depth examination of the compliance nuances and procedural requirements within the GST framework. The firm's role as a mentor and guest faculty was instrumental in honing the analytical capabilities of these senior inspectors, equipping them with the skills required to execute precise assessments and effective GST registration scrutiny, which are critical to maintaining national tax compliance standards.

9) Invitation and Felicitation by Bharat Chamber of Commerce for Panel Discussion on GST

On July 5, 2024, R. Tulsian & Co. LLP was invited and felicitated by the Bharat Chamber of Commerce during a high-profile panel discussion titled "Recent Developments in GST: The Road Ahead." Esteemed for its extensive history and influential role in fostering Indian commerce and industry, the Bharat Chamber of Commerce brought together a distinguished audience that included corporate leaders, industry executives, and Chief Financial Officers from prominent business houses. The panel discussion provided an exclusive platform for in-depth discourse on the evolving landscape of GST policies, compliance challenges, and future regulatory directions. As an invited panelist, R. Tulsian & Co. LLP contributed vital insights on strategic GST developments, exploring both the technical and practical implications of recent policy changes for businesses. The firm's participation was acknowledged by the Bharat Chamber of Commerce as a valuable addition to the dialogue, affirming R. Tulsian & Co. LLP's stature as a thought leader in the field of GST and tax policy. This recognition underscored the firm's role in supporting India's corporate sector with nuanced perspectives and expert guidance amidst a dynamic regulatory environment.

10) Featured Live Commentary on Union Budget 2024 on Taaza TV

R. Tulsian & Co. LLP showcased its economic expertise and thought leadership on national issues by providing real-time analysis of the Union Budget 2024 on Taaza TV Channel. Through live commentary, the firm's experts dissected the budgetary provisions and offered invaluable insights on key changes, drawing attention to potential impacts on the Indian economy and various sectors. This platform allowed R. Tulsian & Co. LLP to reach a wide

audience, further cementing its reputation as a trusted authority in financial and economic matters.

11) Honored and Felicitated by ICAI and EIRC at the 49th EIRC Regional Conference

At the 49th Eastern India Regional Council (EIRC) Conference of ICAI, held in August 2024, R. Tulsian & Co. LLP received commendations for its valuable contributions as both a speaker and author, particularly in the realm of GST litigation. Recognized for delivering thought-provoking perspectives and technical expertise, the firm's role at the conference demonstrated its commitment to advancing knowledge and practical understanding of GST litigation among India's Chartered Accountant community. This recognition by ICAI underscores the firm's influence in shaping professional discourse on crucial taxation issues.

12) Recognition by Community due to Monthly Column on GST in Dainik Vishwamitra

R. Tulsian & Co. LLP's esteemed monthly GST column in Dainik Vishwamitra, one of West Bengal's leading Hindi newspapers, has been instrumental in broadening GST awareness across the region. This column, recognized widely within the professional community and beyond, serves as a reliable resource for Chartered Accountants, legal professionals, and the general public. The column addresses pressing GST issues, offering legal insights and practical solutions that have been lauded for their clarity and depth, reaching thousands of readers monthly and solidifying the firm's commitment to accessible and informed guidance on GST.

13) Invitation and Felicitation by the Association of Corporate Advisers and Executives (ACAE)

In recognition of R. Tulsian & Co. LLP's significant technical sessions, the Association of Corporate Advisers and Executives (ACAE), a prominent study circle of EIRC, honoured the firm in 2023. These sessions included the ICAI 3 CPE Hours Lecture on "GST- Recent Changes in Form GSTR-3B including DRC-01B and DRC-01C" on November 1, 2023, and the ICAI Group Discussion on "How to Handle GST Scrutiny and ITC Mismatch Notices?" on March 1, 2023. Both events received an overwhelming positive response from the

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attending Chartered Accountant members, with R. Tulsian & Co. LLP's expertise contributing to a deeper understanding of complex GST issues.

14) Commendation by the Chairman of EIRC, ICAI

CA Sanjib Sanghi, Chairman of the EIRC, ICAI, extended heartfelt appreciation to R. Tulsian & Co. LLP for its participation in the June 3, 2024 seminar titled "How to Handle Burning Issues in GST Scrutiny & Other Recent Developments in GST." In a formal letter, the Chairman praised the firm's insightful contributions, emphasizing the session's high impact on participants who appreciated the firm's in-depth analysis and practical solutions. This commendation reflects the firm's dedication to furthering professional education and its influence within the ICAI community.

15) Honour and Felicitatation at Vinod Gupta Learning Destination (VGLD)

Partner CA Ishan Tulsian was celebrated at the Vinod Gupta Learning Destination (VGLD) Annual Day on March 18, 2023, in New Delhi, marking his accomplishment of becoming an Enrolled Agent (EA), a federally authorized tax practitioner. VGLD, a leading educational institution in India for CA, CPA, EA, and ACCA courses, recognized CA Ishan Tulsian's significant academic and professional milestone, underscoring the firm's commitment to professional excellence and international tax compliance.

16) Invitation and Felicitatation by Views Exchange CA CPE Study Circle of EIRC, ICAI

In 2024, R. Tulsian & Co. LLP was felicitated by the Views Exchange CA CPE Study Circle, one of EIRC's prominent study circles, for its invaluable contributions during several high-caliber GST sessions. These included a 4 CPE Hour session on "Recent Amendments in GST" on September 21, 2024, and a 5 CPE Hour GST Conclave titled "Investigations and Procedural Safeguards under GST" on April 26, 2024. Both sessions drew large audiences of Chartered Accountant members and were met with exceptional feedback, reflecting the firm's thought leadership and technical prowess in the field.

17) Contributions to National Journals and Publications

R. Tulsian & Co. LLP's thought leadership extends to a broad array of published articles across national newspapers, magazines, and esteemed journals of professional and trade bodies. The firm's published works on topics such as GST, Income Tax, and Valuation have appeared in prestigious journals from ICAI, ICAI, the Northern India Regional Council of ICAI, ACAE, and other ICAI study circles. These publications have been instrumental in advancing industry knowledge and supporting informed practices among financial professionals nationwide.

18) TEDx Speaker Recognition for Partner CA Shashwat Tulsian

At the remarkable age of 27, Partner CA Shashwat Tulsian was featured as a TEDx speaker, sharing his inspiring personal journey on "Using Experiences to Transform Your Life from Personal Loss" at the world-renowned TEDx platform. His moving talk, which explored resilience and personal growth, resonated deeply with a global audience, underscoring R. Tulsian & Co. LLP's commitment to nurturing personal transformation and thought leadership. The video of his TEDx talk has garnered widespread attention, reflecting the positive impact of his message on viewers worldwide.

12. Contact Information:

The details of the addresses and contact details of the firm's headquarters and branch offices are provided below:

(i) Office Locations of R Tulsian Group:

1. Head Office in Kolkata, West Bengal, India:

R Tulsian and Co. LLP:

7/1C Jatindra Mohan Avenue,
First and Second Floors,
Kolkata-700006

Phone Numbers: +91 9830503550, +91 7890033454

Email Address: ishan@rtulsian.com, info@rtulsian.com

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7/1C J.M. AVE, 1ST & 2ND FLOOR, KOLKATA - 700006	-90/E.S.A. FAROOQE ROAD 2ND FLOOR, KOLKATA - 700018	OFFICE 505, FLOOR 5, BUILDING 4, ZONE 17, STREET 930	UITE 313, MAKTABI AL WATTAYAH, AR RUMAYLAH ST.

2. Branch Office in Garden Reach, Metiabruz, Kolkata, India:

R Tulsian and Co. LLP:

Fantasy Market,
V-90/E S.A. Farooque Road,
2nd Floor, Bartala,
Kolkata-700018
Phone Numbers: +91 7278570155
Email Address: piyush@rtulsian.com

3. Branch Office in Gangtok, Sikkim, India:

R Tulsian and Co. LLP:

Hotel Binayak Building
C/O Rishi Kumar Agarwal,
PS Road, Gangtok-737101
Phone Numbers: +91 9038940369, +91 9830503550
Email Address: info@rtulsian.com

4. Overseas Branch Office in Doha, Qatar:

R Tulsian Global Co.- Foreign Qatar Branch of R Tulsian & Co.

Office 505
Floor 5, Building 4,
Zone 17, Street 930,
Doha Transworld Tower 1
Phone Numbers: +974 33063032, +91 9830452385
Email Address: qatar@rtulsian.com

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5) Overseas Office in Oman of Group Company:

R Tulsian Global Co.- Group Company Office at Muscat, Oman

Suite 313
 Maktabi Al Wattayah
 Ar Rumaylah Street,
 Landmark: Same Building as Gulf Hospital,
 Near Saud Bhavan Car Showrooms,
 Muscat, Oman
 Phone Numbers: +968 7998301, +91 9830452385
 Email Address: oman@rtulsian.com

6) Overseas Office in USA of Group Company:

RTulsian Global Solutions LLC- Group Company Office at Wyoming, USA

30N Gould STE N,
 Sheridan WY 82801
 Wyoming, USA
 Phone Numbers: +1 646 7870530, +91 6289107303
 Email Address: info@rtulsiantax.com

(ii) Key Contacts:

The details of contact information for key personnel or partners, including phone numbers, email addresses, and LinkedIn profiles are provided in the table below:

S.No.	Key Personnel	Phone Numbers	Email Address	Linkedin Profile
1	Rohit Tulsian	+91 9830052995	rohit@rtulsian.com	https://www.linkedin.com/company/r.tulsian-and-co./?viewAsMember=true

	Founder and Managing Partner			
2	Ishan Tulsian Partner	+91 9830503550 +91 6289107303	ishan@rtulsian.com	https://www.linkedin.com/in/ishantulsian/
3	Shashwat Tulsian Partner	+91 9830452385	shashwat@rtulsian.com	https://www.linkedin.com/in/shashwattulsian/
4	Shivangi Tulsian Partner	+91 9836410034	shivangi@rtulsian.com	https://www.linkedin.com/in/shivangi-mathran-185ba693/
5	Sanjeet Singh Senior Manager	+91 9038940369	sanjeet@rtulsian.com	https://www.linkedin.com/in/sanjeet-singh-2786a137/

(iii) Website and Social Media:

The links to the firm's website and social media profiles are provided below:

S.No.	Particulars	Links
1	Website	www.rtulsian.com
2	Facebook	https://www.facebook.com/RTULSIANCHARTEREDACCOUNTANTS/
3	Linkedin	https://www.linkedin.com/company/r.tulsian-and-co./posts/?feedView=all https://www.linkedin.com/in/ishantulsian/
4	Youtube	https://www.youtube.com/@RTulsianCoLLP/videos

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5	Instagram	https://www.instagram.com/rtulsian.in/ https://www.instagram.com/rtulsian.me/?hl=en
6	Twitter	https://x.com/rtulsian_llp?lang=en

13. Why Choose Us:

Why Choose R. Tulsian & Co. LLP: Our Unique Selling Proposition

R. Tulsian & Co. LLP stands as a premier choice for clients seeking exceptional chartered accountancy services, underpinned by a legacy of close to four decades of excellence and nearly six decades of practice. Our competitive advantages are rooted in the following core strengths:

1. Established Legacy and Global Reach

Founded in 1987, R. Tulsian & Co. LLP has developed into a multinational, high-growth firm with a presence in India and global offices across Qatar, Oman, Bahrain, Dubai, and the USA. Our firm's expansion journey and strategic acquisitions reflect our commitment to reaching new horizons, making us one of the few Indian firms to hold an independent audit license in Qatar.

2. Full-Service Capability Across Sectors

We are a comprehensive service provider, offering a wide array of solutions across auditing, assurance, tax litigation, corporate advisory, valuation, USA taxation and international taxation, catering to diverse sectors including manufacturing, healthcare, education, BFSI, retail, real estate, and e-commerce amongst numerous others. This sectoral expertise enables us to tailor our services to each client's industry-specific needs, ensuring compliance, insight, and operational excellence.

3. Distinguished Team of Experts

Our leadership and expert personnel bring a wealth of knowledge, with partners holding esteemed credentials such as Fellow Chartered Accountant (FCA), Cost Accountants, Lawyers, Certified Financial Analyst, Diploma holders in International Taxation, Information Systems Audit, Registered Valuer, and Enrolled Agent (IRS-

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OMAN

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USA). The firm's vast expertise, combined with rigorous technical training, positions us as an industry leader capable of delivering sophisticated, solution-oriented services.

4. **Proven Track Record of Excellence and Recognition**

R. Tulsian & Co. LLP has been extensively recognized in national and international media, awarded for contributions to the profession, and celebrated by prominent institutions like the Income Tax Bar Association, EEPC India, FIEO, NACIN and Bharat Chamber of Commerce. Our commitment to quality is evidenced by our numerous recognitions and testimonials from clients across various industries.

5. **Commitment to Compliance, Quality, and Ethics**

Our firm operates with strict adherence to global quality standards such as SQC-1 and the ethical frameworks set by the Institute of Chartered Accountants of India (ICAI), ensuring we uphold the highest standards of professionalism and integrity. We are dedicated to transparency, regulatory compliance, and proactive client solutions, demonstrated through our use of globally recognized technology platforms, including CCH iFirm for seamless service delivery.

6. **Thought Leadership and Contributions to Society**

Our firm actively contributes to the professional and business communities by conducting awareness sessions, publishing articles in prestigious journals, and delivering training programs. We are committed to the ongoing education of our clients and the broader community, helping them stay informed and compliant amidst an evolving regulatory landscape.

7. **State-of-the-Art Infrastructure and Inspiring Work Environment**

R. Tulsian & Co. LLP takes pride in offering a world-class, state-of-the-art infrastructure across its offices in India and globally. Our offices are designed not only to meet the highest professional standards but to also foster a collaborative, morale-boosting environment for our team and clients alike. Our offices are equipped with expansive, well-designed workspaces, including dedicated conference rooms, multiple private cabins. The conference rooms are furnished with advanced audiovisual equipment and telecommunication systems to facilitate seamless meetings, presentations, and virtual conferences. We provide canteen facilities and relaxing breakout areas, allowing our team to rejuvenate and engage in informal discussions.

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R. Tulsian & Co. LLP is your trusted partner in navigating complex financial landscapes with unmatched expertise, a proven legacy, and a client-centered approach that has made us a globally recognized name in chartered accountancy.

14. Terms of Engagement:

(i) Engagement Process:

1. Initial Consultation

- **Firm's Objective:** Establish a foundational understanding of the client's business and audit needs.
- **Firm's Actions:**
 - Conduct an introductory meeting with key stakeholders to discuss the client's objectives, concerns, and expectations.
 - Gather preliminary information about the client's industry, operations, financial reporting requirements, and previous audit experiences.
- **Firm's Outcome:** A clear understanding of the scope and context for the audit engagement. We ensure that the introductory matters are in complete compliance with Standards of Auditing (SA) issued by the ICAI in respect of SA 100-199.

2. Proposal Development

- **Firm's Objective:** Formulate a comprehensive proposal tailored to the client's specific requirements.
- **Firm's Actions:**
 - Analyze the information collected during the initial consultation to identify key risks, audit scope, and necessary resources.
 - Develop a detailed engagement letter outlining the scope of work, methodology, timeline, and fee structure.
 - Include relevant qualifications of the audit team and methodologies to be employed.
- **Firm's Outcome:** A formal proposal that aligns with the client's expectations and adheres to regulatory requirements. In this aspect, we ensure that we are in

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complete compliance with Standards of Auditing (SA) SA 200- “Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing” and SA 210- “Agreeing the Terms of Audit Engagements.”

3. Engagement Acceptance

- **Firm’s Objective:** Obtain formal acceptance of the proposal from the client.
- **Firm’s Actions:**
 - Review the proposal with the client, addressing any questions or concerns.
 - Secure a signed engagement letter to formalize the relationship and outline mutual responsibilities.
 - Conduct internal independence and conflict checks to ensure compliance with ethical standards.
- **Firm’s Outcome:** A mutually agreed-upon framework for the audit engagement.

4. Audit Planning

- **Firm’s Objective:** Develop a detailed audit plan tailored to the client's specific context.
- **Firm’s Actions:**
 - Conduct risk assessments to identify key areas requiring focus, including internal controls, financial reporting risks, and compliance issues.
 - Outline the audit strategy, including timelines, resource allocation, and specific audit procedures to be performed.
 - Schedule preliminary meetings with client management to communicate the audit approach and confirm timelines.
- **Firm’s Outcome:** A comprehensive audit plan that aligns with best practices and the client’s unique operational landscape. In this aspect, we ensure that we are in complete compliance with Standards of Auditing (SA) SA 300- “Planning an Audit of Financial Statements” and Standards of Auditing (SA) SA 315-“Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment.”

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5. Audit Execution

- **Firm's Objective:** Carry out the audit in accordance with the approved plan while maintaining adherence to auditing standards.
- **Firm's Actions:**
 - Conduct fieldwork, including testing of controls, substantive procedures, and analytical reviews.
 - Maintain regular communication with the client to discuss findings, observations, and any emerging issues.
 - Document all audit procedures and findings in compliance with global auditing standards (e.g., International Standards on Auditing - ISA).
- **Firm's Outcome:** A thorough and well-documented audit that meets regulatory and professional standards. In this aspect, we ensure that we are in complete compliance with relevant Standards of Auditing (SA) of 300-499 Risk Assessment and Response to Assessed Risks and Standards of Auditing (SA) of 500-599 Audit Evidence.

6. Reporting

- **Firm's Objective:** Provide a formal audit report that conveys the findings and recommendations.
- **Firm's Actions:**
 - Prepare the audit report, including the auditor's opinion on the financial statements and any significant issues identified during the audit.
 - Present the report to the client's management and, if applicable, the board of directors, ensuring clarity and transparency in communication.
 - Discuss the implications of the findings and offer practical recommendations for improvement.
- **Firm's Outcome:** A comprehensive audit report that enhances the client's understanding of their financial position and operational efficiencies. In this aspect, we ensure that we are in complete compliance with relevant Standards of Auditing (SA) of SA 700-799 Audit Conclusions and Reporting.

7. Follow-Up

- **Firm's Objective:** Ensure the effective implementation of recommendations and address any outstanding issues.

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- **Firm's Actions:**
 - Schedule a follow-up meeting with the client to discuss the implementation of recommendations and any concerns raised in the audit report.
 - Offer ongoing support and advisory services as needed to assist the client in addressing identified issues.
 - Collect feedback on the audit process to identify areas for improvement in future engagements.
- **Firm's Outcome:** Strengthened client relationships and enhanced commitment to continuous improvement.

By adhering to this structured engagement process, chartered accountancy practices ensure high standards of professionalism and compliance with international best practices. This systematic approach not only fosters trust and transparency but also delivers valuable insights and recommendations that empower clients to enhance their operational effectiveness and financial integrity.

(ii) Fee Structure and Billing Practices

The Committee for Members in Practice (CMP) of the Institute of Chartered Accountants of India (ICAI), in its continued commitment to supporting practitioners, has introduced a Revised Minimum Recommended Scale of Fees for professional assignments undertaken by ICAI members. This recommended fee structure is intended to guide members in determining fair remuneration based on the specific nature and complexity of the assignment, as well as the time and expertise required to complete it.

The recommended minimum fees have been segmented according to city classifications—Class A, Class B, and Class C—reflecting the varying economic environments and operational factors across different regions. This guidance serves as a benchmark, with the Committee outlining the typical time investment necessary for various engagements to ensure an equitable baseline fee structure. Nonetheless, members retain the autonomy to adjust their fees, tailoring them to the intricacies and demands of each assignment. Kindly find the Revised Minimum Recommended Scale of Fees for professional

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assignments undertaken by ICAI members issued by the ICAI on 11.02.2020 in **Annexure-14**.

It is worth noting that, in nearly all instances, our professional charges across a range of assignments fall below the recommended minimum scale of fees. However, we apply a flexible approach, varying our rates to accurately reflect the assignment's nature, complexity, and time investment, thereby aligning our services with our clients' specific requirements and ensuring a fair and transparent billing approach.

1. Overview of our Fee Structure

- **Firm's Objective:** Provide clarity on the firm's approach to pricing audit services.
- **Firm's Actions:** The firm adopts a transparent fee structure designed to reflect the value provided to clients while accommodating the complexities of the audit engagement. Fees may be determined based on:
 - **Hourly Billing:** Charges are based on the actual time spent by professionals on the engagement, categorized by experience level.
 - **Fixed Fees:** A predetermined fee for the entire engagement, established based on the scope, complexity, and anticipated resource allocation.
 - **Retainer Fees:** Regular, periodic payments for ongoing advisory services, ensuring clients have continuous access to expertise.

2. Flexible Pricing Options

- **Firm's Objective:** Offer adaptable pricing solutions to meet diverse client needs.
- **Firm's Actions:** The firm recognizes that each client's circumstances and requirements may vary, thus providing flexible pricing options, including:
 - **Scalable Fees:** Adjustments in pricing based on the size and complexity of the client's operations, allowing for proportionality in cost relative to the engagement's demands.
 - **Phased Billing:** Breakdowns of fees into phases tied to specific deliverables or milestones, facilitating cash flow management for clients.

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- **Discounts for Long-Term Engagements:** Considerations for reduced rates or bundled services for clients engaging in multiple or long-term projects.

3. Value-Based Pricing Models

- **Firm's Objective:** Align pricing with the value delivered to clients.
- **Firm's Actions:** In certain scenarios, the firm may employ a value-based pricing model that focuses on the results achieved rather than the time invested. This includes:
 - **Performance-Based Fees:** Adjustments to fees contingent on meeting or exceeding agreed-upon performance metrics or objectives, thus ensuring that clients only pay for successful outcomes.
 - **Risk Sharing Agreements:** Collaborative pricing structures where fees are tied to specific outcomes, creating shared incentives for both the firm and the client.

4. Transparent Billing Practices

- **Firm's Objective:** Maintain open communication regarding fees and billing.
- **Firm's Actions:** The firm adheres to best practices in billing transparency to foster trust and clarity, including:
 - **Detailed Invoicing:** Invoices include itemized breakdowns of services rendered, hours worked, and applicable rates, providing clients with a comprehensive view of the billing process.
 - **Regular Billing Cycles:** Establishing a clear billing schedule—monthly, quarterly, or upon completion of specific milestones—ensures predictability in costs for clients.
 - **Pre-Billing Estimates:** Clients receive upfront estimates of fees for specific services, allowing for informed decision-making and budget management.

5. Engagement and Review Process

- **Firm's Objective:** Ensure client satisfaction and ongoing alignment with expectations.
- **Firm's Actions:** The firm values client feedback regarding fees and billing practices, thus:

- **Regular Client Meetings:** Scheduled discussions to review engagement progress, address any concerns about fees, and assess satisfaction with service delivery.
- **Adjustments Based on Feedback:** Flexibility to revisit and modify fee structures based on client feedback and changing circumstances, reinforcing the firm's commitment to client-centered service.

6. Compliance and Ethical Considerations

- **Firm's Objective:** Uphold the highest ethical standards in pricing practices.
- **Firm's Actions:** The firm ensures that all pricing models and billing practices adhere to international standards and regulatory guidelines, maintaining:
 - **Ethical Pricing Policies:** Pricing structures designed to avoid conflicts of interest and ensure fairness in service delivery.
 - **Adherence to Professional Standards:** Compliance with relevant laws, regulations, and guidelines set forth by regulatory bodies and professional associations.

15. Conclusion:

(i) Call to Action:

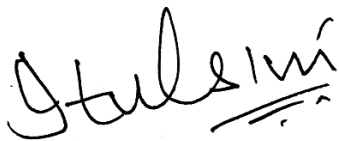
With a distinguished legacy spanning nearly four decades, R. Tulsian & Co. LLP invites you to experience the exemplary service that has defined our firm as a trusted global leader in chartered accountancy. Across diverse geographies—from our headquarters in Kolkata to our international offices in the GCC, the United States, and beyond—our expert team delivers unparalleled insights and solutions in auditing, taxation, advisory, valuation, and financial planning. Each engagement is driven by a commitment to quality, precision, and a client-centred approach, ensuring timely, reliable, and sophisticated support tailored to your unique needs.

Whether seeking to navigate complex regulatory landscapes, optimize financial strategy, or enhance compliance frameworks, R. Tulsian & Co. LLP stands ready to be your strategic partner in achieving sustained growth and excellence. Contact us to explore how our seasoned professionals, fortified by a vast reservoir of industry knowledge and international expertise, can empower your organization. Let R.

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Tulsian & Co. LLP accompany you on your journey to global success with the assurance of world-class service, insight, and integrity.

Yours Sincerely,



CA Ishan Tulsian

Partner

R Tulsian & Co. LLP

Dated: 30.10.2024

Place: Kolkata, West Bengal, India

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