

Schedule II: Firm Profile

1. Firm Overview:

Introduction: A Chartered Accountancy firm based in Siliguri, established in the year 1985 by the senior partner of the firm, CA G.S. Hora. The firm has since then expanded rapidly in and around Siliguri and has clientele base in most of the major cities of the country.

The firm is located at 2nd Floor, Shelcon Plaza, Sevoke Road, Siliguri – 734001.

The firm has created a niche for itself in North Bengal as one of the most reputed firms of the region offering one-stop quality services to clients ranging from Auditing & Assurance, Tax Consultancy, Corporate Consultancy, Project Financial Management, Indirect Tax, Indirect Tax Consultancy and Loan Syndication by maintaining high standards of professionalism.

The firm has seven partners and an overall strength of 40+ including Chartered Accountants, Advocate, Company Secretaries, Accounting Staff and Article assistants.

The clients include Public Sectors Units as well as Private Limited companies, LLPs , NGOs etc. The firm provides service to various sectors, notably to Manufacturing Units, Trading firms, service sector units providing various services, Government Contractors, Real Estate Developers, Tea Manufacturing Units, Re-Rolling Mills, Animal Feed Plant Manufacturers, Bottle Packaging Units, Rice Mills, Oil Mills and many more; Charitable Institutions such as Schools & Colleges; NGO's and other Co-operative Societies.

The firm continuously invests in training partners and staff and also keeps clients well informed about any changes in law and rules through email or in person.

Our Vision: The firm continuously strives to be the Premier Auditing and Consultancy firm that provides excellent service to our clients and an excellent quality of life for our associates.

Our Mission: To strive to be a front runner in the professional providing quality services and to be a one stop service solution for all our client needs.

2. Services Offered:

The firm offers services in various domains such as:

Audit Services

- ✓ Statutory Audit
- ✓ Internal Audit
- ✓ Concurrent Audit of Bank Branch
- ✓ Compliance Based Audit
- ✓ GST Audit
- ✓ Management Audit

Business Taxation Services

- ✓ Direct Tax Planning & Management
- ✓ Preparation of Tax Computation for various entities and providing assistance to clients for filing of Income Tax Return
- ✓ Representation of cases before Tax Authorities at various levels including Appellate Tribunal
- ✓ Preparation of GST Return for various entities and to advise the client on its applicability and changeability
- ✓ Representation of Indirect tax cases upto Tribunal.

Services

- ✓ Business Consulting Services
- ✓ Due Diligence of Companies
- ✓ Drafting of Corporate Agreements
- ✓ Assistance in Merger and Acquisitions
- ✓ Planning & Execution of various corporate services

Specialized Services

- ✓ Consultancy Services for Real Estate Industries
- ✓ Representation of cases before MSME Facilitation Council, West Bengal
- ✓ Loan Syndication Services with various Public Sector Banks
- ✓ Assistance in carrying out compliances with West Bengal Real Estate Regulatory Authority Act
- ✓ Consultancy for MSME Subsidy and various other incentives

3. Industry Expertise -

Sector Specialization: The firm specializes in providing services to various industries such as, manufacturing, trading, retail, services, real estate, contractors, technology, healthcare, public sector, or non-profit organizations.

Relevant Experience: The firm has been providing such services since 1985 and has rich experience in various sectors and domains of expertise.

4. Team Composition and Key Personnel:

Leadership team:

CA G.S. HORA, B.Com (Hons.), B.A (Eco.), F.C.A , L.L.B established the firm in the year 1985. He specializes in Direct & Indirect Tax Consultancy, Management Consultancy and Project Management. He had also been appointed as an Arbitrator by the Hon'ble Calcutta High Court in a particular case. He has held the post of Chairman, Confederation of Indian Industry (CII) , North Bengal Zone for two continuous years and had also led a delegation to China to work out the possibilities of bilateral trade between China and North Bengal during his tenure. He has extensive knowledge in financial as well as overall management of Foreign Contributions & CSR Activities of NGOs. He is holding post at International level in Lions Clubs International.

CA S.K. DUTTA, B.Com (Hons.), M. Com, F.C.A has a rich and diversified experience of 35 years in Audit & Assurance, Direct & Indirect Tax Consultancy. He has extensive knowledge relating to preparation of appeal cases before adjudicating authorities including Income Tax Appellate Tribunal. He also heads the Corporate Consultancy Division of the firm ensuring timely compliances with Registrar of Companies for each client and equips them with requisite knowledge of new changes in law from time to time. He has rich experience in handling Public

Sector Units as well as Private Sector unit audit in Bhutan.

CA S.S. HORA B.Com(Hons.), F.C.A, LLB, CCAB (ICAD, DISA (ICAD, FAFD (ICAI) has an experience of 12 years in Audit & Assurance, Concurrent & Statutory Audit of Banks, Loan Syndication & Project Financial Management. He heads the Project Financial Division of the firm and has liaison with most of the Public Sector Banks for loan syndication work of clients, He handles the Stock Audit Division for conducting Audits allotted by Public Sector Banks. He is an Alumni member of St. Xavier's College, Kolkata and Administrative Staff College of India, Hyderabad and is also empaneled as a faculty with ICAI for conducting General Management & Communications Course for CA Students. He has also successfully completed two training programs organized by Royal Audit Authority on International Standards of Auditing in Bhutan in the year 2016 and 2019 organized in Thimphu and Phuentsholing organized in association with AASBB, Bhutan. He is also a qualified Social Auditor registered with the Institute of Social Auditors of India and registered as Independent Director with Ministry of Corporate Affairs. He has rich experience in handling Public Sector Units as well as Private Sector unit audit in Bhutan.

CA POOJA JINDAL B.Com (Hons.), F.C.A, CCAB(ICAI), DIRM (ICAI) has an experience of 12 years in Audit & Assurance, GST Compliances & Legal Drafting. She also headed the Service Tax Division of the firm ensuring timely compliance of filing of Service Tax Return and now GST Returns. She also has extensive knowledge in Drafting of Deeds, Agreements & Contracts. She also leads the Concurrent Audit assignments of banks from the firm.

CA NIKITA BAJLA, B.Com (Hons.), F.C.A has an experience of 8 years in Audit & Assurance & Internal Audits. She conducts the preliminary examination of audits and ensures all compliances are met. She is also responsible for ROC Compliance Matters and Tax Audit Matters.

CA VINITA KEDIA, B.Com (Hons.), F.C.A has an experience of 13 years in Audit & Assurance & Filing of GST Returns. She is an integral part of the Audit Division and is the Audit Manager of the firm. She handles various audits including Statutory and Internal audits. She is also engaged in the GST Audit Division and manages regular GST reviews, Filing of Annual Returns on behalf of client.

CA PANKAJ AGARWAL, B.Com (Hons.), A.C.A has an experience of 5 years in Audit & Assurance & Internal Audits. . He is also an integral part of the Audit Division and is the Audit Manager of the firm. He handles various audits including Statutory, Internal audits, Concurrent Audit of Banks etc.

Audit Team Structure: The audit team is headed by CA SK Dutta who is the managing partner. CA Vinita Kedia and CA Pankaj Agarwal are the audit managers and are responsible

for conducting the audit with professional skepticism. The audit is conducted by the audit managers along with the audit team which is then reviewed by the senior partner. The managing partner scrutinizes the work of the engaging partner to arrive at final conclusions and forming an opinion.

Professional Staff: The professional staff comprises of Advocate Biplob Barman, CS Priyanka Mishra, CA Sneha Bhupal and CA Paridhi Agarwal. There are other semi-qualified Chartered Accountants working in the office team.

Professional Development: The firm has regular sessions on regulatory changes, audit techniques, and quality control standards to ensure professional development. The firm offers access to online courses and webinars to facilitate flexible learning opportunities.

5. Quality Assurance and Compliance:

Quality Control Framework: The firm has quality control policies to ensure that audit is in compliance with the professional standards and regulations. The firm has a quality control manual that regularly reviews compliance with quality control policies and identifies areas for improvement

Regulatory Compliance: The audit is conducted in compliance with the Standards of Auditing (SAs) issued by ICAI and the Accounting Standards.

External Peer Reviews: The firm has been peer reviewed in the year 2023 and the certificate is issued by The Institute of Chartered Accountants of India on 17/07/2023.

6. Technology and Innovation:

Use of Technology: The firm uses a software for timely and seamless return filing process and to enhance audit efficiency. Further the documents are hosted on the cloud which can be accessed as required on pull mode. Appropriate backup is maintained to ensure integrity of data.

Digital Transformation: The firm has adopted a cloud-based platform. The firm uses a software to stay updated regarding the work status and to ensure transparency. Regular training sessions on new technologies to enhance their skills and ensure effective implementation are held. The firm also uses a CRM to track their daily compliances and practice management.

7. Client Portfolio and References:

Client Base: The clientele of the firm comprises of SMEs, non-profit organizations and

Private Companies or Organizations.

Key Clients: As per Appendix 1

Client Testimonials or Case Studies: Due to client confidentiality, the testimonials are not mentioned in the profile.

8. Ethical Standards and Independence:

Code of Ethics: The firm complies with the Code of Ethics as provided by ICAI. The firm has periodic review programs to oversee that everyone adheres to the ethics policies implemented.

Independence Policy: The firm has strict independence policies and these policies are communicated to all the partners regularly to ensure compliance. The Independence policies are reviewed periodically to align with regulatory changes.

9. Certifications and Accreditations:

Professional Certifications: The partners are members of the Institute of Chartered Accountants of India.

Memberships: The firm is registered with the Institute of Chartered Accounts of India (ICAI). One of the partners is also registered as member with the Institute of Social Auditors of India.

10. Corporate Social Responsibility (CSR):

CSR Initiatives: The partners are associated with many social organizations such as Lions International etc. and are involved in various CSR activities throughout the year.

11. Awards and Recognition:

Awards and Honors: The partners of firm have received various awards for excellence in service, leadership, or community involvement.

12. Contact Information:

Office Locations: 2nd Floor, Shelcon Plaza, Sevoke Road, Siliguri- 734001

Key Contacts: CA Sarabjit Singh Hora (M) + 91 9832492866

Email address: info@gsha.in | Sarabjit@gsha.in

Website: www.gsha.in

13. Why Choose us:

Unique Selling Proposition (USP): The firm was established in 1985 and has since then provided personalized professional service to its clients in diverse sectors.

14. Terms of Engagement:

Engagement Process: The engagement process is as per the terms of engagement entered into with the client.

Fee Structure: The fee structure is as per the terms of engagement with the client.

15. Conclusion:

Call to Action: The firm takes pride being associated and looks forward to continue providing services to the clients in The Kingdom of Bhutan.

APPENDIX I

List of notable clients and description of types of engagements:

Sl.	ACTIVITIES	SERVICE RENDERED
1	AGRICULTURE SEED STORE	INDIRECT TAX MATTERS
2	ARCHITECTS, ENGINEERS	AUDIT & TAXATION
3	AUTOMOBILE DEALERS (HONDA, MARUTI, TATA)	AUDIT, TAXATION & FINANCING
4	BUILDERS & REAL ESTATE DEVELOPERS	AUDIT, TAXATION & FINANCING
5	CHARITABLE TRUST	AUDIT & TAXATION
6	CIVIL CONTRACTORS	AUDIT, TAXATION & FINANCING
7	CLOTH MERCHANT	AUDIT, TAXATION & FINANCING
8	COLD STORAGE	AUDIT, TAXATION & FINANCING
9	CSD ARMY CANTEENS	AUDIT & TAXATION
10	DIAGNOSTIC CENTRES, NURSING HOME	AUDIT, TAXATION & FINANCING
11	DISTRIBUTORS, WHOLESELLERS, AGENTS	AUDIT, TAXATION & FINANCING
12	HOTEL & RESTAURANT	AUDIT, TAXATION & FINANCING
13	HYDRO POWER UNIT (CONTRACTORS)	INDIRECT TAX MATTERS
14	IMPORTERS & EXPORTERS	AUDIT, TAXATION & FINANCING
15	MANUFACTURER OF A.C, PRESSURE PIPES	AUDIT, TAXATION & FINANCING
16	MANUFACTURER OF BILLETS, IRON SPONGES	AUDIT, TAXATION & FINANCING
17	MANUFACTURER OF EDIBLE OIL	AUDIT, TAXATION & FINANCING
18	MANUFACTURER OF ELECTRICAL PANEL BOARD	AUDIT, TAXATION & FINANCING
19	MANUFACTURER OF GYPSUM BOARD	AUDIT, TAXATION & FINANCING
20	MANUFACTURER OF OXYGEN GAS, NITROGEN OXIDE	AUDIT, TAXATION & FINANCING
21	MANUFACTURER OF PACKAGING	AUDIT, TAXATION & FINANCING
22	MANUFACTURER OF PAINT	AUDIT, TAXATION & FINANCING
23	MANUFACTURER OF PLY BOARD	AUDIT & TAXATION
24	MANUFACTURER OF PLYWOOD	AUDIT, TAXATION & FINANCING
25	MANUFACTURERS OF PET BOTTLES & JARS	AUDIT, TAXATION & FINANCING
26	MEDICINE WHOLE SELLER	AUDIT
27	DEALERSHIP	AUDIT & TAXATION
28	NATIONALIZED BANKS	STATUTORY AUDIT, CONCURRENT AUDIT & REVENUE AUDIT
29	PETROL PUMPS	AUDIT & TAXATION
30	PHARMACY	AUDIT & TAXATION
31	REGULATED MARKET COMMITTEE	AUDIT & TAXATION
32	RICE MILL	AUDIT, TAXATION & FINANCING
33	ROLLER FLOUR MILL	AUDIT, TAXATION & FINANCING
34	SCHOOL	AUDIT & TAXATION
Sl.	ACTIVITIES	SERVICE RENDERED
35	TEA AUCTION COMMITTEE	AUDIT & TAXATION
36	TEA FACTORIES	AUDIT, TAXATION & FINANCING
37	TEA PLANTATION	AUDIT, TAXATION & FINANCING
38	DEALERS IN ELECTRONIC GOODS (SONY, SAMSUNG etc.)	AUDIT, TAXATION & FINANCING

39	TRADER OF READYMADE GARMENTS	AUDIT, TAXATION & FINANCING
40	WHOLE SELLER FOOD GRAIN MERCHANT	AUDIT, TAXATION & FINANCING
41	HARDWARE MERCHANTS	AUDIT, TAXATION & FINANCING
42	SETTING UP OF IRON & STEEL INDUSTRY	FINANCING
43	SETTING UP OF NEW HOTELS	FINANCING
44	SETTING UP OF TIMBER, PLYWOOD MANUFACTURING UNIT	FINANCING
45	EXPORT FINANCING	FINANCING
46	IMPORT FINANCING	FINANCING