

ARAJ & ASSOCIATES LLP

Chartered Accountants

Capability Document



Content

Our values	3
Our vision	4
Our presence	5
Industry catered & Credentials	7
Services offered	11
Partner profiles	17



Our Values

Our philosophy, principles and values are so strongly weaved in our culture fabric that our beliefs are shared amongst all and which helps us earn our client's trust and respect.



Partnership

Instead of being a distant service provider, we collaborate with our clients in all our engagements, work with them as a team and take ownership and responsibility of things, to create long lasting partnerships.



Excellence

By continually focusing on quality and deploying best practices, we bring excellence in our work, add value for our clients and strive to enter the realm of supremacy.



Integrity

Our services are aimed at protecting our client's interests. By adopting transparent processes and adhering to highest ethical standards, **we ensure client confidentiality and our own credibility.**

Vision and Strategy

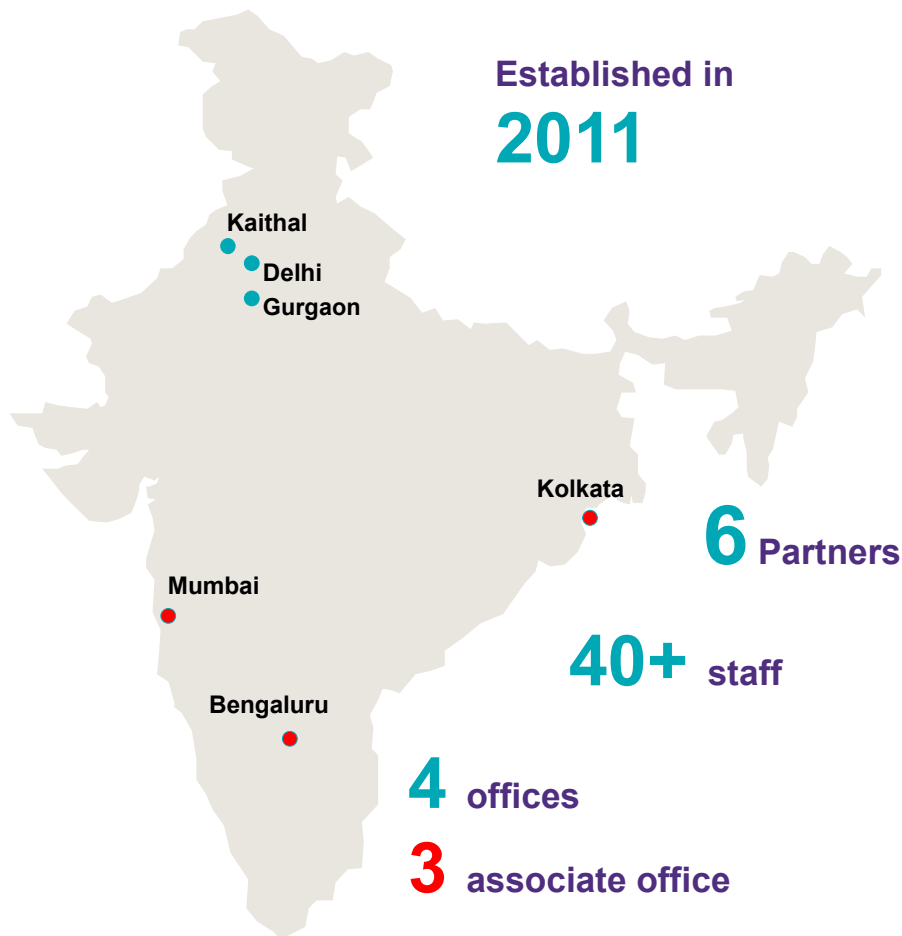
Our vision is to be partner in development, growth and success of our clients and have mutually satisfying and long standing relationship. Our endeavor is to provide the best possible, practical and legally correct solution to the issues being faced by our clients in their day to day operations and ensure that the clients are provided with a prompt, consistent, regular quality services and professional advice.

We value teamwork and the opportunities of working in multicultural organization and see great strength in the value systems.

We do not believe in providing stereotype solutions to the problems, rather we attempt to understand the facts of the problem and providing most customized solution thereafter and help the client to effectively implement the solution so that they can reap maximum benefit.

Our Presence

ARAJ an independent Indian partnership firm that provides audit, tax and advisory services



Overseas office in UAE

Our resource pool consists of Chartered Accountants, MBA's, Company Secretaries, Lawyers and Financial Management Experts having in-depth experience in providing multi-disciplinary services in a wide range of areas including Tax and Regulatory, Audit and Assurance, Valuations, Mergers and Acquisitions, Business set up and Corporate Finance.

With shorter decision making chains, more senior personnel involvement and empowered client service teams, we are able to take a wide view and operate in a coordinated way that is as fast and agile as our clients. It is what enables us to deliver actionable and responsible advice.

Overseas presence

UAE office

Established in **2017**



Contact US

Dubai Internet City, Concord Tower, Office 2301,
Dubai

www.acetaxuae.com

info@acetaxuae.com

Service offering

- Company set up – Freezone, Offshore or Mainland
- Tax advisory services
- VAT Compliances
- Booking Keeping and accounting services
- Financial statements audit under IFRS
- Payroll processing services
- Corporate Governance review
- Transaction advisory services

Industries Catered

In our multi-disciplinary services, we have served across various industries and diverse verticals, thus generating deep insights of multifarious businesses and differences in economic, social, political and regulatory environments. This understanding helps us to tailor our solutions and cater to specific client requirements better.



Real Estate



Entertainment



Security Agencies



Education



Engineering and consultancy



Export and importers



Manufacturing



Banking



Clubs and associations



Trading



BPO's and DTH providers



Non profit organizations

Select credentials



Select IPO, QIP and InvIT, credentials

The firm and its Partners have experience of handling various QIP, InvIT and IPO related assignments.

1. Working in capacity of ICA with Signature Global India Limited in process of IPO filing.
2. Being auditor for material subsidiaries of DLF Limited and Indiabulls Real Estate, worked with Book Running Lead Managers during QIP process for issuance of various certificates as per the requirement of BRLM.
3. Our Partner has experience of working on assignment of \$300 million Bond offering at Singapore Stock Exchange for Indus Gas.
4. Recently worked on InvIT assignment by National Highway Infra Projects for issuance of various certificates including Comfort letter, Circle-ups etc.



Select credentials with major equity funding

The firm and its Partners have experience of handling various Valuation, internal audit, statutory audit and consultancy related assignments.

1. Currently working as Internal auditor of 91 Springboard.
2. Earlier statutory auditor for company Applied Life Science (having name Sheroes) which provide social community platform for women. It enables them to join communities, showcase skills and talent, ask questions, get health advice, and share and read stories.
3. The firm was handling the accounting, compliance and other consultancy work of The Healthy Company a startup providing weight loss and weight management products.
4. Partner were engaged in valuations for equity funding in BIRA and Centre for Sight.



Services Offered



Audit and Assurance

Our Assurance practice provides high quality, independent audit and assurance services that transcend beyond conventional financial reporting. We invest time and efforts to understand client's business and needs and identify the key drivers, risks and opportunities. A comprehensive second partner review of assurance engagement helps to assure you of your business scenario. Refined over years, we deploy robust audit methodologies and bring in decades of insightful experience. Our people are highly skilled and trained to understand every detail of your business and handle complexities. We organize regular training programs to stay abreast of key issues, global best practices and latest technical updates (be it Accounting Standards or government notifications). Our unbiased opinions, strong competency, client centric approach and partnership philosophy makes us highly respected and dependable by our clients.

- ✓ **Statutory Audits under IGAP, Ind- AS and IFRS.**
- ✓ **Internal and Concurrent Audits**
- ✓ **Government/ Public Sector Undertaking (PSU) Audits**
- ✓ **Tax Audits under Income Tax Law**
- ✓ **Audits under GST Law**
- ✓ **Due diligence review**
- ✓ **Fixed Assets Audits**
- ✓ **Investigation Audits**
- ✓ **Certification Services**
- ✓ **Forensic Audits**

Advisory

Our value-added offerings of various Advisory services including Accounting, Financial, Transaction, Corporate Advisory, Training and Management Consulting enable our clients to run their businesses ingeniously and benefit from astute insights generated.

Accounting Advisory

- IFRS Accounting
- System study and design
- Supervising of Accounting system
- Preparation of accounting manual

Financial Advisory

- Financial reporting advisory services
- Financial Analysis
- IPO Consultation

Training

- Explaining the concepts and standards
- Training in successful implementation of accounting standards.
- Preparation of training module.

Entry Exit Advisory

- Set up and exit of business overseas
- Set up and exit of business in India.

Advisory

Transaction Advisory

- Identify potential target/ investors.
- Due diligence of a particular project/ company.
- Mapping out transaction roadmap and executing M&A process.

Corporate Advisory

- Corporate Laws.
- Negotiable Instruments
- Commercial laws
- Banking Laws

Tax Advisory

- Income Tax Advisory.
- Goods and Services Tax Advisory.
- Opinion drafting.
- Drafting of Trade Agreements

Compliance

Businesses increasingly find it difficult to keep up to the continuously changing taxation system. With growing impact of multiple and ever-changing tax jurisdictions, we help our clients to make compliance to various laws and avoid penalties and litigation. We provide a comprehensive and practical Tax solutions emanating from our highly specialized and leading Indirect and Direct Tax practices.

Indirect Taxation

- Preparing and filing of GST returns.
- Overview of client data for minimizing errors.
- Preparation of reconciliations with returns and data.
- Setting up of a system to ensure timely and effective compliance with the taxation laws.

Direct Taxation

- Preparation and filing of corporate, NGO/NPO and individual tax returns including non residents.
- Preparation and filing of TDS returns.
- Review of data for non compliance to income tax and remedies thereof.

Representation

The team brings in skill sets in representing the case by way of providing end-to-end solutions from replying to show cause notices to representing before authorities. The expertise and experience of the team hand holds client in achieving its objectives.

Indirect Taxation

- Reply to show cause notices under Service tax/ GST Law.
- Representation before authorities.
- Filing of appeal/objection and representation before appellate authorities.
- Processing of refund claims and representation before authorities in the connection of refund matters

Direct Taxation

- Appearing before income tax authorities for assessment/other proceedings.
- Filing and representation for lower deduction certificates
- Filing and representation for registration under 80G/12AA/10(23C) etc.
- Filing of appeal/objection and representation before appellate authorities

Partner profiles



Ashish Garg

Partner, FCA, LL.B

E: ashish.garg@arajassociates.com
M: +91 98114 40509

- Ashish is a Chartered Accountant from Institute of Chartered Accountants of India and holds Law degree from University of Delhi.
- Ashish is one of the founding partner of the Firm. He has over 10 years of experience in serving large clients in the area of tax including Goods and Services Tax.
- During the course of his career, Ashish has developed specific expertise in Indirect Taxation Consultancy, Litigation and Representation before various tax authorities.
- He has advised companies in the Manufacturing Trading, Services and Hospitality sectors.



Jitendra Goyal

Partner, FCA, FAFD, LL.B

E: jiten@arajassociates.com
M: +91 98997 95588

- Jitendra is a Fellow Member of The Institute of Chartered Accountants of India and holds Law degree.
- Jitendra has around 9 years of experience in the field of Audit & Assurance and Direct Taxation.
- He heads assurance division in the firm. He has worked with diversified industries – Banking, Real estate, Infrastructure, Manufacturing and services, Information and Technology etc.
- He has worked with client such as DLF, Indian Bank, Bank of Maharashtra, Punjab National Bank, Skoda etc.
- He has led key audit clients, which involved auditor transition from other firms, global auditor coordination.
- Jitendra is a trusted advisor for the clients from different industry for audit related queries and FEMA and RBI related matters

Partner profiles



Rajender Handa

Partner, FCA, LL.B.

E: raj@arajassociates.com

M: +91 81303 86000

- Rajender is a Fellow Member of The Institute of Chartered Accountants of India and holds Law degree.
- Rajender has around 11 years of experience in the field of Direct taxation and Litigation.
- He has represented big business groups before ITAT and Commissioner (Appeals) and has successfully secured favorable orders for the clients.
- He is regularly advising companies across industry particularly Manufacturing, Trading, Hospitality, Event Management on Direct Tax Matters.
- Rajender is a regular speaker at industry and knowledge forums and has contributed to electronic media explaining complex tax provisions.



Amit Singla

Partner, FCA, DISA.

E: amit.singla@arajassociates.com

M: +91 98914 54490

- Amit is a Fellow member of the Institute of Chartered Accountants of India (ICAI) and is also a qualified DISA professional.
- He has over 8 years of experience in tax and regulatory advisory, compliance and high end litigation matters.
- Amit has advised clients across industry verticals from an indirect tax perspective on tax structuring/ optimization, diagnostic indirect tax review, health-checks, and compliance.
- Amit's industry experience includes Energy, Engineering & Construction, Media & Entertainment, Infrastructure, Real Estate and Education.

Partner profiles



Vibhor Bairathi

Partner, FCA.

E: Vibhor.Bairathi@arajassociates.com
M: +91 99680 49826

- Vibhor has over 8 years of experience in serving large multinational & domestic clients in the areas of Statutory Audit, IFRS/ Ind AS conversion, ICFR Implementation/ testing and other accounting advisory work.
- Prior to joining the firm, he was associated with one of the Big 5 firm. Vibhor has led audit engagements for clients such as DLF, EMAAR, Dabur, FIITJEE, Indus Gas, Tenon FM, Bausch & Lomb , Spicejet etc.
- Vibhor has also worked on a number of IFRS engagements in India including conversion to Ind-AS and performed audit in accordance with International Standards on Auditing (ISAs).
- He has worked on complex accounting assignments/ transactions such as merger, demerger, slump sale, discontinued operations, buy back etc.



Mohit Rateria

Partner

E: mohit.rateria@arajassociates.com
M: +91 99992 45609

- Mohit is a Fellow Member of The Institute of Chartered Accountants of India.
- Mohit has more than 9 years of experience in the field of outsourcing and Internal Audit.
- Mohit is responsible for looking after outsourcing assignments for the corporate ranging from Book Keeping, Payroll management, process outsourcing.
- Being responsible for the outsourcing assignments, gives an edge to Mohit to look after grey areas or area with high risk during Internal Audit assignments. It enables him to prepare the reports which give maximum value addition to clients.

Partner profiles



Rohit Malhotra

Partner, ACA, DISA, FAFD

E: rohit@arajassociates.com

M: +91 87009 79834

- Rohit is a Associate member of The Institute of Chartered Accountants of India (ICAI) and has also qualified DISA(ICAI) and FAFD(ICAI).
- He has over 7 years of experience in the field of Audit & Assurance, direct tax, indirect tax and compliance.
- He is regularly advising on various GST and Direct Tax matters to the companies belonging to various industries.
- He has advised companies in the Manufacturing, Trading and Services sectors..



Our Presence



Head office

B-8, First Floor, Main Rohtak Road,
New Multan Nagar, Delhi-110056

Branches



56B, FF, Vyapar Kendra
Sushant Lok 1, Gurgaon

International Presence



United Arab Emirates

Office No 34, 26th Floor, Amindo Blue
Max Business Centre, Al Moosa Tower 2,
Sheikh Zayed Road, Dubai, UAE

Thank you



ARAJ & ASSOCIATES LLP
Chartered Accountants

ARAJ & Associates LLP is a chartered accountant firm engaged in providing audit, tax, consulting, and financial advisory services to its clients spanning multiple industries through its offices in Delhi, Bengaluru and UAE. We provide result driven services to our clients so as to reap maximum benefits from our reports and services and provide value for money.

This communication contains general information only, and by no means of this communication, ARAJ is rendering professional advice or services. ARAJ shall not be responsible for any loss whatsoever sustained by any person who relies on this communication.

Contact Person: Jitendra Goyal
Website:- www.arajassociates.com
Tel:- +91-9899795588 +918130386000,
Email:- mail@arajassociates.com,
jiten@arajassociates.com