

“AGGARWAL RAMAN & ASSOCIATES”
CHARTERED ACCOUNTANTS

**EXCELLENCE IN AUDIT, TAX, LEGAL
&
ADVISORY SERVICES**

SINCE 1988

ONE STOP SHOP

Aggarwal Raman & Associates

Registered office: SCO 35, Second Floor, Sector -26, Chandigarh 160 019
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AT A GLANCE

NAME OF THE FIRM : **“Aggarwal Raman And Associates”.**
Chartered Accountants.

NAME OF THE FOUNDER : **Mr. Raman Aggarwal.**

YEARS OF EXPERIENCE : **21Years.**
Since 1988

AREA OF PRACTICE :

- **Accountancy Services**
- **Audit and Assurance Services**
- **Tax Services**
- **Legal Services**
- **Regulatory Compliance**
- **Advisory Services**

STAFF STRENGTH : **More Than 25 Professionals**
Comprised of CA, CS, LLM, MBA
And regulatory compliance
Specialists.

LIST OF MAJOR CLIENTS : **Have more than 100 corporate**
Clients including leading MNC’s.
Few of them are as under:

- **Emerson Electric (Fortune 500**
Company-USA)
- **Quark Software (USA)**
- **Opera Software(Norway& USA)**
- **Patni computer (USA)**
- **Quark city (USA)**

....And many more

HEAD QUARTER : **Chandigarh**

OFFICES : **Delhi, Pune.**

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INTRODUCTION

Welcome to AGGARWAL RAMAN & ASSOCIATES (ARA)

ESTABLISHED IN 1988, with a team of more than 25 multi-disciplined professionals. We provide specialized and expert services in the area of Audit & Assurance service, accounting services, Taxation Services, Regulatory Compliance services, Advisory services, Financial Management Services, Total solution relating to "Doing Business in India" and "Doing Business Outside India", Optimum use of Double Taxation Treaty, International Tax Planning and structure, Transfer Pricing, Assistance in Setting up an offshore company, Assistance in Setting up of an STPI and SEZ units, Payroll management services, etc. in India. In nut shell, We provide A to Z services as " One Stop Shop" .

We believe in "PREVENTION IS BETTER THEN CURE" by making our client totally legally and statutory compliant.

ARA is a professionally managed organization which believes in adhering to highest standards of business ethics. Our presence around the globe has enabled us to provide focused & tailored solutions to our clientele. We aim at rendering high quality services but at the same time we ensure basic fundamental principles of sincerity, integrity and confidentiality.

Our focus is building deep & long-term strategic relationships with our clients. We act as strategic advisors to our clients helping them to add value to there business. In nutshell, we act as a partner not as a vendor.

We leverage our tenets of quality & innovation, the best people talent, domain expertise and self sustaining process framework to deliver long term benefits and measurable high value to our clients.

The dramatic difference that ARA makes can be seen at every stage of litigation.

We have extensive technological capabilities which are duly complimented by deep domain / industry knowledge and expertise.

HISTORY

ARA was set-up in the year 1988 and is managed by a very strong team of more than 25 qualified and experienced professionals comprised of Chartered Accountants, Attorneys, MBA's, Company Secretaries, and Cost Accountants. Over the years, ARA has served world's leading Corporates from almost all economic sectors. However, IT Sector has become our domain expertise.

MISSION & VALUE STATEMENT

Vision:

- **To “Transform AUDIT, TAX & ADVISORY Services”**

Mission:

- **To deliver long term benefits and measurable value to our customers**
- **Tenets of quality and innovation**
- **To deliver long term benefits and measurable value to our customers**
- **Best people talent**
- **Self sustaining processes framework**
- **Cutting edge technology**
- **Domain knowledge & expertise**

Value:

- **Our value proposition is to ensure value based and efficient services by delivering one stop business solutions**

FOUNDER & TEAM

ARA has more than 25 qualified and experienced . Multi-Disciplined Professionals comprised of Chartered Accountants, Attorneys, MBA's, Company Secretaries, and Cost Accountants. They are highly experienced and well qualified professionals having strong technical knowledge and capabilities with profound professional & personal skills. They adhere to the highest standard of excellence and professionalism. They are trained in the latest practices & technologies through our continuing educational programs.

Raman Aggarwal-CEO & FOUNDER

Mr. Raman Aggarwal, the CEO & Founder of the Company is an eminent Chartered Accountant (CPA) with an experience of more than 25 years to his credit. His CPA firm "Aggarwal Raman & Associates", established in 1988 is a pioneering figure in the arena of providing knowledge services in India in Business, Tax & Legal Verticals. He has been successful in handling multi-dimensional Assignments for more than 50 leading Multi National Corporations (MNC) with likes of Emerson Electric (USA) (fortune 500 Company), Quark (USA), Patni computer (USA), Heron Evidence (UK), Meritech Software (Japan), Buddha Slug (Switzerland), Soshacom International (Canada) and many more figuring in its client bouquet, besides over 100 Indian corporate entities engaged in a wide spectrum of business activities ranging from Steel, Power, Infrastructure Development to Software Development/IT enabled Services.

He is a member of "The Institute of Chartered Accountants of India" (a Statutory Body established under the "The Chartered Accountants Act, 1949 (Act No. XXXVII of 1949)) and has been empanelled with the "Office of Official Liquidator" attached with the High Court of Punjab, Haryana and Chandigarh. He is also empanelled as an Auditor for conducting Special Audits approved by the Tax Authorities and has been nominated to the "Regional Direct Taxes Advisory Council". Besides this, he is also a member of "The

Institute of Internal Auditors", Inc., Florida, USA, "International Fiscal Association" Netherlands and "PHD Chambers of Commerce & Industry", India, Confederation of Indian Industry (CII)

We place great emphasis on Recruiting, Continuous Training, Retention, Frontline Leadership Training

TEAM

<u>NAME</u>	<u>QUALIFICATION</u>	<u>EXPERIENCE</u>
Mrs.Simpy Gupta.	Company Secretary Law Graduate	15 Years in Legal & Corporate affairs
Mr.Sanjay Aggarwal	Chartered Accountant.	18 Years in Accounts, Finance, Tax & Legal
Mr. Surinder Sharma.	Chartered Accountant.	16 Years in Accounts, Tax & Audit.
Mr. Sanjeev Khanna.	Chartered Accountant.	8 Years in Accounts, Tax & Audit.
Mr. Rishi	Chartered Accountant.	2 Years in Accounts, Tax & Finance
Mr.Unni Krishnan Nair.	Graduate.	18 Years in Tax Audit & Accounts
Ms. Arti.	Post Graduate.	8 Years in HR , Admin & Treasury
Mr. Suman Jamwal.	Post Graduate.	18 Years in Tax Audit & Accounts
Ms. Manmeet	Masters in Law.	2 Years in Legal affairs
Mr. Lakhvinder Kamboj.	Law Graduate.	3 Years in Legal
Mr. Nikhal.	Law Graduate.	1 Years in Legal
Ms.Chetna.	Law Graduate. Company Secretary.	1 Years in Legal
Mr.Inderjit Singh	Masters Of Business Administration.	9 Years in Business Development

Besides, we have more than 10 supporting staffs.

OUR SERVICES AND SOLUTIONS

Key Services

- **Accountancy Services**
- **Audit and Assurance Services**
- **Tax Services**
- **Legal and Regulatory Compliance Services**
- **Advisory Services**
- **Legal Services**

Key Solutions

- **Setting up New Business**
- **Incorporation of a Limited Company**
- **Setting up of STPI Unit and Maintenance**
- **Setting up of SEZ UNIT and Maintenance**
- **Doing Business in India**
- **Doing Business Outside India**
- **Setting up Offshore Companies**
- **International Executive Services**
- **Business Registrations**
- **Intellectual Property**
- **Payroll Services**
- **Corporate Secretarial Services**
- **Virtual Office Services**
- **KPO-Accounts and Tax Outsource Services**

DETAILED BREAK-UP OF SERVICES

Accountancy Services

Our accountants strictly follow IAS/US GAPP. Our services are structured to allow you to choose a full back office service. ARA offers its global clients the following accounting services:

- **Book keeping**
- **Preparation of Statutory year end Financial Statement**
- **Reconciliation Work**
- **Formulations of SOP (Standard Operating Procedure)**

Audit and Assurance Services

Our Statutory Audit provides Assurance on the Truthfulness & Fairness of the Financial Information, advice and review of Controls, Procedures and assurance on Business Processes & Systems. Our team applies Global Audit Methodology, Tools, Documentation, Approach, and Knowledge & Technology. Our team is committed to the highest professional ethics, standards and integrity. Quality Control is our Commitment towards Professionalism and Excellence. In short, we offer:

- **Statutory Audit**
- **Internal Audit, Risk Management and Corporate Governance**
- **Tax Audit**
- **Management Audit**
- **Review of Accounts**
- **Special Audit**
- **Due diligence**
- **Restatement as per IAS/ US GAPP**

Tax Services

Right Tax advice helps the business and corporate in taking sound business decisions at right time. Innovative Tax Strategy and proper planning can help

the corporate entities and Individuals to optimize their tax efficiencies. We at ARA provide tailored and effective Tax-Cost Management Solutions. We also advise on tax aspects of cross-border acquisitions, international tax structuring, transfer pricing, etc. We therefore offer: -

- **Income tax**
 - **Preparation and filling of Tax Returns**
 - **Preparation of TDS Returns**
 - **Tax Compliances**
 - **Representation Services before Tax Authority**
 - **Representation Services before TAX Tribunal**

- **International Tax**
- **Custom Law**
- **Excise Law**
- **VAT**
- **Service Tax**

Legal and Regulatory Compliance Services

International business needs to be able to manage multi-state compliance requirements and keep posted of ongoing changes in the local laws of host country. We at ARA have effective mechanism by which we resolve and address the queries and concerns of the clients through online facilities. We also conduct monthly compliance audit/review of the clients and report the non-compliances and as to whether records and documents as required under the law have been maintained. Our services include:

- **Review of various returns and Forms filed with various Regulatory agencies**

- **Review of Documentations**

- **Assisting in meeting filing deadline to avoid penalties on late submissions**
- **Advice on improvement in Compliance processes**
- **Assisting in preparation of various returns and forms**
- **Ensuring proper, timely and correct & proper statutory deductions and their deposits with relevant regulatory agencies on due date**

Advisory Services

We provide advice and assistance to our clients in the formulation and implementation of their business decisions, strategies and policies. Our Goal is to maximize the stakeholders' wealth. ARA advice the clients in the following areas: -

- **Financial Advisory services**
- **Risk Advisory services**
- **Advice on the selection & setting-up of Entry Vehicle**
- **Advice on Exit strategy**
- **Advice on holding company or Branch office**
- **Advice on Offshore company and International company**
- **Advice on Inbound and Outbound investments (Cross border investments)**

Legal Services

We have a strong team of qualified legal professionals, who are highly experienced, well qualified and have strong technical knowledge, professional skills, personal skills and capabilities. They adhere to the

highest standard of excellence and professionalism. They are trained in the latest practices, technologies and continuing educational programs.

At ARA our dedicated team of attorneys makes your task all easy by working on your all problems and requirements. Our team having the true depth and the real support of customized contract knowledge resources and libraries utilize truly cost-effective, highly secure, true to end productive, web based repository solution to provide double times the legal document management than any other one can.

Keeping in mind, the problems that may impede your business flow and make it slow to move with your competitors only just because of lack in well resources to draft, manage and review contracts, that may eventually lead to poor service for your business clients. We provide full contract drafting, review and management support and services to help you achieve a fine tuning and have a growth of your business.

At ARA our attorneys draft, review, and manage workaday contracts of any extent, which helps you reduce cost by and up to 60% and make in-house lawyers task easier to focus on higher qualitative productivity. We analyze, understand and define all requirements of our clients, and determine drafting and review standards, and make sure our clients are pleased and comfortable with all ongoing processes and staffing concerning the project in run.

Our Attorneys have an expertise in reviewing, drafting and manage contracts ranging from, confidential disclosure agreement (CDA), employee contracts , lease agreements, licensing agreements, distributor agreements, research agreements, service agreements, business agreements, merger agreements, material transfer agreements , sub-recipient contract, unpaid agreements, electronic contracts & industry specific contracts

We offer solutions in:-

- **Contract drafting, review and management**
- **Litigation support services**
- **Legal research and analysis**
- **Legal data processing**
- **Merger and Acquisition**
- **Intellectual Property Right**
- **Compliance and regulatory services**
- **Corporate secretarial services**
- **Patent and other IPR support services**
- **Due diligent services**
- **Immigration services**
- **Document management services**

Our attorneys have years of contract drafting expertise drafting simple and complex commercial contracts but not limited to:

- **Joint venture agreement**
- **Non-Disclosure Agreements**
- **Vendor Contracts**
- **Supply Agreements**
- **Shareholder agreement**
- **Service agreement**
- **Outsourcing agreement**
- **Employment contractor agreement**
- **Confidentiality and non-competes agreement**
- **Assignment agreement**
- **Technology agreement**
- **Agreement between holding and subsidiary company**
- **Lease Deed agreement**
- **Sale Deeds**

- **Conveyance Deeds**
- **Registration**
- **Power of Attorney**
- **Buyer's and Seller's Agreement**
- **Commercial document drafting and review**
- **Incorporation of Indian companies and partnerships**
- **Assisting in winding up (Dissolution) company**
- **Assisting in Merger and Amalgamation of companies**
- **Assisting in Business Debt Recovery**
- **Tax and legal support**
- **Other business agreements**

Setting up New Business

We at ARA help you to provide A to Z services associated with starting a new business. There is no need to run from one consultant to another and so on for different jobs as we provide a "TOTAL SOLUTIONS" under one roof. Our services include: -

- **Advice on the selection & setting-up of Entry Vehicle**
- **Advice on holding company or Branch office**
- **Advice on Exit Strategy**
- **Incorporation of a Limited Company**
- **Various Business Registrations**
- **Income Tax Registrations**
- **Assisting in opening a Bank Account**
- **Permission, if any, required from Foreign Investment Promotion Board or RBI**
- **Initial reporting and compliances at the time of setting up.**

Incorporation of a Limited Company

- **Name searching and approval**
- **Drafting of Memorandum and Article of Association**
- **Drafting of Resolutions**
- **Preparation and filing of various forms**
- **Notarization, apostil ling and legalization of corporate documents**
- **Liaison with Registrar of Company**
- **Holding of first Board meeting**

Setting up of STPI Unit and Maintenance

STPI or 'Software Technology Park of India' scheme offers a number of fiscal and non-fiscal benefits such as Income Tax holyday, exemption from the payment of custom duty and excise duty. They enjoy preference against non STPI unit in seeking license and permissions. Our dedicated team for STPI unit provides "ONE STOP SOLUTIONS", which are:

- **Advice on the selection & setting-up of Entry Vehicle**
- **Advice on holding company or Branch office**
- **Advice on Exit Strategy**
- **Incorporation of a Limited Company**
- **Various Business Registrations**
- **Income Tax Registrations**
- **Import and Export Code Number**
- **Preparation and filing of application and various documents for STPI Registrations**
- **Preparation and filing of application and various documents for obtaining "Private Bonded Warehouse License"**
- **Preparation and filing of monthly and annually returns to STPI**

- **Obtaining various approvals and permissions for tax-free purchase and other incentives from STPI and Custom departments**
- **Maintenance of STPI and Custom Records**
- **Approval of Export Invoices**
- **Liaison with STPI department and Custom Department**

Setting up of SEZ UNIT and Maintenance

We at ARA are specialist in setting up SEZ in India. This is a new scheme that offers wide range of fiscal and non-fiscal benefits. SEZ Scheme offers benefits such as Income Tax holiday, exemption from the payment of custom duty and excise duty. They enjoy preference against non SEZ unit in seeking license and permissions. Our dedicated team for SEZ unit provides a "ONE STOP SOLUTIONS", which are:

- **Advice on the selection & setting-up of Entry Vehicle**
- **Advice on holding company or Branch office**
- **Advice on Exit Strategy**
- **Incorporation of a Limited Company**
- **Various Business Registrations**
- **Income Tax Registrations**
- **Import and Export Code Number**
- **Preparation and filing of application and various documents for SEZ Registration**
- **Preparation and filing of application and various documents with customs and Development Commissioner**
- **Preparation and filing of monthly and annually returns to SEZ**
- **Obtaining various approvals and permissions for tax-free purchase and other incentives from Development Commissioner and Custom department**
- **Liaison with Development Commissioner and Custom Department**

Doing Business in India

ARA provides "TOTAL SOLUTIONS" under one roof to its global clients to avoid unwarranted hassles, in convenience, wastage of time, cost etc., from running one person to another and so on. These are:

- **Advice on Ownership Structure**
- **Advice on type of Legal Entity & Entry Vehicle Structure**
- **Advice on exist strategy**
- **Advice on selection of branch or subsidiary or joint venture**
- **Incorporation of company**
- **Business Registrations**
- **Advice on selection of Tax efficient holding company locations**
- **International Tax structuring**
- **Indian efficient tax strategy and planning**
- **Transfer pricing**
- **Exchange Control Law**
- **Repatriation of profits**
- **Advice on issues relating to Double Taxation Treaties**
- **Advice on Employment legislation, Insurance scheme and social security**
- **Legal services relating to drafting of business agreement**
- **Obtaining approvals/permissions/sanctions /registrations from Regulatory Authorities including Foreign Investment Promotion Board**
- **Assistance in identifying land, building, infrastructure, and other logistics**
- **Assistance in identifying and optimizing various concessions, relief & exemptions**
- **Assistance in formulating various policies, procedures, manuals relating to HR, Accounts & Operations**

- **Assistance in maintaining various statutory records and documentation**
- **Compliances & Planning under the various Corporate Laws**

Doing Business outside India

These services include:

- **Advice on Ownership Structure**
- **Advice on type of Legal Entity & Entry Vehicle Structure**
- **Advice on exist strategy**
- **Advice on selection of branch or subsidiary or joint venture**
- **Incorporation of company**
- **Business Registrations**
- **Advice on selection of Tax efficient holding company locations**
- **International Tax structuring**
- **Indian efficient tax strategy and planning**
- **Transfer pricing**
- **Exchange Control Law**
- **Repatriation of profits**
- **Advice on issues relating to Double Taxation Treaties**
- **Advice on Employment legislation, Insurance scheme and social security**
- **Legal services relating to drafting of business agreements**
- **Obtaining approvals/permissions/sanctions /registrations from Regulatory Authorities including Foreign Investment Promotion Board**
- **Assistance in identifying land, building, infrastructure, and other logistics**

- **Assistance & Coordination with consultants in Host Country**
- **Seeking various approvals, registrations & exemptions from local regulatory authorities**
- **Optimizing Tax Credits in respect of taxes paid in the Host country**
- **International Tax structuring**
- **Compliances & Planning under the various Corporate Laws**
- **Integration of compliances under laws of host country with the laws of local country**

Setting up Offshore Companies

We provide a complete solution for the incorporation offshore company in International jurisdiction. We offer incorporation services in our thirty five International jurisdictions such as Cyprus, U.K., Switzerland, USA, Nevis, BVI, Cayman Islands, Bahamas, Mauritius, Panama, Seychelles, Singapore, UAE, Malta, and Hong Kong. Our services include:

- **Advise on selection of Offshore jurisdictions**
- **Incorporation of offshore companies**
- **Management and administration of offshore company**
- **Advise on international holding company regime**
- **International tax planning Structure for private individuals and corporate**
- **Restructuring of offshore in a way it make it more beneficial**
- **Handling various type of offshore related taxation issues**
- **Compliance Services**

International Executive Services.

- **Advice on all aspects of Tax law**
- **Income Tax Registrations**
- **Local Registration**
- **Preparation & filing of tax returns**
- **Tax Planning & Compliances in conjunction with tax laws of their country**
- **Salary structuring to optimize compensation and tax saving**
- **Ensuring a smooth relocation & transition**
- **Optimizing Foreign Tax Credits**
- **Repatriation of Income and Savings**
- **Compliance Services**
- **Investment planning**

Business Registrations

To start any business in India, you cannot commence your business activities without having all the applicable business registrations in place. If any registration is not done, you may have to suspend/close your on going business that may result in huge losses. We, at ARA, help you in obtaining the following business registrations:

- **VAT Registration**
- **Shop and Commercial establishment Registration**
- **Income Tax Registration**
- **Import and Export code number**
- **Social security Registration**
- **Service Tax Registration**

Intellectual Property

Intellectual property refers to creation of mind such as inventions, design, literary, artifices, symbol which are ultimately used in business. It is always advisable that the intellectual property should remain protected from infringement, copy, misuse etc. We provide the following registration services: -

- **Trade Mark Registration**
- **Copyright Registration**
- **Patent Registration**

Payroll Services

Our clients look for assurance that their employees are getting correct salary on time and also that they are complying with local employment legislation, Social Security Regulations and Income tax with holding law. Outsourcing payroll functions available with us will help you to focus on the core functions. Our services include: -

- **Preparation of payroll**
- **Preparation of Salary slips**
- **Preparation and filing of various returns under social security, insurance, Tax and employment legislation.**
- **Deduction and timely deposit of various statutory and Tax deductions**
- **Management reporting**
- **Payment Instructions**
- **Registrations, Permissions and approvals**
- **Other payroll formalities concerning local fiscal authority and state employment agencies**
- **Tax efficient salary structure**

- **Administration of Commissions, Incentive, Bonus payment and reimbursement of Staff expenses**
- **Administration of Pension Schemes and Private Health Insurance**

Corporate Secretarial Services

Due to increasing corporate governance, the statutory compliance requirements are on the tremendous rise. Outsourcing their corporate secretarial work to a specialized partner will not only ensure timely local compliance but also more effective mitigation against the risks associated with non-compliance. We have a strong team of corporate secretarial professionals having vast experience and knowledge. Our services include: -

- **Provision of Directors and nominee shareholders**
- **Attestation Services**
- **Preparation and filing of various returns and forms**
- **Maintenance of statutory records such as shareholder register, Director Register etc.**
- **Assistance in holding shareholders meeting and Board of Directors meeting**
- **Preparation of Minutes shareholder and Director meetings**
- **Issue of Share Certificate or other Ownership documents**
- **Notarization, apostil ling and legalization of corporate documents**

Virtual Office Services

This service is very valuable for the start- up & or new company or company having no or less than five employees. This will help the company in reducing the administration cost of a normal office such as rent, salaries and other overhead as they need not to lease any space for its office. Our services include: -

- **Provision of Registered office address**
- **Mail acceptance and forwarding**
- **Fax services enabling receipt and forwarding**
- **Secretarial Services**
- **Work stations**
- **Dedicated telephone facilities**
- **Voice mail facilities**
- **Meeting room facilities**

KPO-Accounts and Tax Outsource Services

Outsourcing Accounting Functions to professionals yield powerful benefits. Accounting function is not the core activity of every organization. It is always beneficial for any organization to outsource their non core functions to third party so that they can focus on their core activities and reduce costs. We have a team of qualified and experienced accountants who are dedicated to this service. They adhere to the highest standard of excellence and professionalism. They are trained in the latest practices, technologies and continuing educational programs. Their services include: -

- **Book keeping**
- **Bank Statement reconciliation**
- **General accounting services**
- **Accounting system design and implementation**
- **Financial analysis**
- **Records management**
- **MIS Reports**
- **Accounts payable**
- **Accounts receivable**

- **Cash flow statements**
- **Cash disbursements**
- **Credit and collection**
- **Cash application**
- **Payroll**
- **Budgeting**
- **Financial reporting**
- **Asset accounting management**
- **Depreciation and amortization schedules**
- **General ledgers**
- **Ratio analysis**
- **Tax Services for Business**
- **Preparation of Income Tax Returns**

OUR ENGAGEMENT MODLE

We offer flexible, transparent, competitive and robust Client Engagement Models.

Our engagement models build long-term strategic relationship with the clients and add strategic value to their business.

PROJECT BASED MODEL

Under this model, we charge on this basis of project/ assignment/work given to us.

FIXED PRICE MODEL

We charge an Annual Fixed Price for all the Services as per **Appendix "A". In other words, we provide almost all the services that you require for your operations in India. Client need not to engage several consultants for various professional services. We act as "One Stop Shop" for our Client.**

OUR TECHNOLOGY INFRASTRUCTURE

ARA employs state of the art technology infrastructure, including a robust LAN/WAN setup, sophisticated servers with advanced security software and applications, real-time data backup, dedicated and multiple Internet lines, 24x7 access and virtual private networks that enable us to integrate with client sites.

In addition to the infrastructure backbone, we have access to global knowledge having vast library of most of the databases & softwares that are used by the industry to provide comprehensive solutions.

Our professionals are well trained & experienced on multiple review platforms, and are proficient with the use of all leading softwares

SERVICES COVERED UNDER FIXED PRICE

IN BRIEF, we provide the following:

- **To provide Assurance as to whether transactions and actions of the Company comply with Law and Practices and Business Risk Management**
- **To validate all the transactions and actions so as to minimize External and Internal Risks**
- **To represent the Company before the various Regulatory and Enforcement Agencies.**
- **To provide Specialized and Expert Services**
- **Planning and Compliances**

IN DETAIL

- 1. Accounting Services**
- 2. Audits & Assurance Services**
- 3. Indian Taxation Services**
- 4. Customs and Excise Matters**
- 5. Company Law and Secretarial Services**
- 6. HR Services**
- 7. VAT and Central Sales Tax**
- 8. Service Tax**
- 9. Review of Statutory and Legal Compliances**

1) ACCOUNTING SERVICES

Under this category, we provide the following service:-

- **Assistance in Formulation of Accounting Policies and Procedure**
- **Assistance in Formulation of Internal Controls and Internal Systems**
- **Assistance in formulation of Accounting Processes**

2) CERTIFICATION, AUDIT & ASSURANCES SERVICES

Under this category, we provide the following service:-

- **Certifications and Reports under the various Laws such as RBI, FEMA, Custom & Excise etc.**
- **Periodical/Management AUDIT**

Under this category, we provide the following service:-

- **Identifying areas for system improvement and strengthening internal controls**
- **Safeguarding the assets and protecting them from unauthorized use or disposition**
- **Ensuring proper & timely identification of liabilities, including contingent liabilities**
- **Ensuring Compliance with the laid down policies and procedures**
- **Reviewing the adequacy , relevance , reliability & timeliness of Management Information System and Financial Reporting System.**

3) Indian Income Taxation Services

Under this category, we provide the following service:-

- **Income Tax Opinions from Time to Time**
- **Income Tax Planning to make the Structure and Transactions Tax Efficient**
- **Preparation and filing of Annual Tax Return.**
- **Review of Tax Returns & Documents**
- **Review of Compliances under the Indian Income Tax Act**
- **Representation Services**

4) Company Law and Secretarial Services

Under this category, we provide the following service:-

- **Review of Compliances and Planning under the Companies Act, 1956**
- **Representing Services before Depart of Company Affairs.**

5) HR Services

Under this category, we provide the following service:-

- **Salary Planning of Employees to make it more Tax Efficient**
- **Assistance in Drafting and Review of various Agreements, Deeds, Offer Documents relating with employees**
- **Assistance in Formulation of various incentives & other schemes for employees**

- **Compliances**

6) VAT & Central Sales Tax

Under this category, we provide the following service:-

- **Review of Periodical Returns, forms, financial statements etc.**

7) Service Tax

Under this category, we provide the following service:-

- **Review of Periodical Returns, forms, financial statements etc.**
- **Representation Services**

8) Review of Legal and Statutory Compliance

Under this category, we provide the following service:-

- **To review all the statutory records, returns, forms and documents filed with the Statutory/Regulatory Authorities under the Corporate Laws.**
- **To verify as to whether all the Statutory and Regulatory Compliances have been complied with.**
- **To verify as to whether all the statutory dues have been duly deducted and timely deposited.**
- **To verify as to whether the statutory records maintained are proper, adequate and complete.**

- **Review of pending notices issued by Statutory/Regulatory Authorities and their impact etc.**

We undertake to ensure the compliances through following methodology:-

- **Review of all Returns, documents and information's furnished to the concerned Government Organizations having Jurisdiction over the above stated Law.**
- **Checking of Adherences to "Due Dates" "Correct Amount of Deduction" & Timely deposit, documents and information's required to be furnished etc.**
- **Review of Legal & Statutory, records, documents and information's maintained as required under the above stated laws to the purpose of ensuring "Adequacy and Proper Maintenance"**
- **Review of all the Communications between Regulatory and Enforcement Agencies to ensure the "Adequacy and Timely Reply" and also the assessment of "Potential Risk" therein.**
- **To ensure that all the applicable Law & Rules have been complied with.**

OUR CLIENT

OUR NOTABLE CLIENTS

We have more than 100 Corporate & MNC clients.

Some of our Notable MNC Clients include –

- 1. Emerson Electric, Fortune 500 Company-USA (USA)**
- 2. Quark Software (USA)**
- 3. Opera software (Norway & USA)**
- 4. Patni computer (USA)**
- 5. Quark city (USA)**
- 6. Heron Evidence (UK)**
- 7. Agyilst solutions (USA)**
- 8. Hale solutions (USA)**
- 9. QA source (USA)**
- 10. Raico software (USA)**
- 11. Meritech Software (Japan)**
- 12. First to file solution (USA)**
- 13. Soshacom International (Canada)**
- 14. Nextag Software (USA)**
- 15. Start Up Farms International (USA)**
- 16. Bhushan Steel LTD**

And many more...

LOCATION

How to contact us

Aggarwal Raman & Associates is dedicated to the delivery of personal and business solutions designed to safeguard wealth, to reduce business costs and maximize profits. We are in tune with the world's many cultures, and above all else, our business is for our clients and we have the people to serve for them.

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LOCATION MAP

CHANDIGARH



INDIA



OUR OTHER SERVICES PORTFOLIO

AEREN's India Debt Recovery

The Dream project of M/s Karin Informatics Services Private Limited and India's first & only Debt Recovery Portal which has been launched in the month of May, 2008, that provides total web based services and One Stop Solutions for commercial debts or B2B recovery PAN India, backed up by its Proprietary Technology Tool. With its omnipresence across India with over 60 offices in all the major cities and a team of more than 144 highly accomplished law attorneys, financial advisors, retired judges, accountants and management consultants, it ensures & resolves to provide cost-effective, focused and workable solutions for legalized recovery to its clientele with sincerity, dedication and professionalism, whilst maintaining the good relations with the debtors.

www.indiadebtrecovery.com

AEREN- Legal Studio

A distinguished corporate law firm with a rich experience of over 15 years in the domains of Acquisition & Mergers, Banking & Structured Finance, Commercial Recoveries, Company matters, Cyber law, Drafting and Vetting of Business Agreements/ Legal Documents, E-commerce, Intellectual Property law, Legal Processes, HR Law, Real estate, tele-communication law, legal corporate advisory besides General litigation and dispute resolution.

AEREN-Worldwide

India's first web based service provider of its kind on Offshore/International Tax planning. AEREN-Worldwide with its in-house team of more than 22 Chartered Accountants & Multiple Disciplined Professionals and affiliations with World's top International Tax planning professionals across the Globe, has represented various multinational foreign corporations, large domestic corporate houses and financial institutions on the aspects of Double taxation, Formation & management of offshore Companies & Trusts, International Investment structure, International Tax Planning, transfer pricing & advance rulings.

www.aerenworldwide.com

OUR UPCOMING FACILITY

Our upcoming IT facility is located at Chandigarh, 160 miles (towards north) from New Delhi (The Capital of India). Our IT Facility is in "Rajiv Gandhi Chandigarh Technology Park" developed & managed by Chandigarh Administration, Govt. Of India. Our facility is adjacent to the premises of INFOSYS, Airtel, DLF, Tech Mahindra, Grand Hyatt (Five Star Hotel) and in proximity to the World class Township on 125 Acres styled as 'Pride Asia', being developed by Leading Indian Land developers - Parsvnath Developers Ltd. Our Facility is spread over a plot measuring 1.5 acres of land, allotted by Chandigarh Administration, Government of India, as "Build to suit sites", Our facility is 10 km away from the airport, 3 km from the railway station and 8 km away from the Bus stand. The city centre is 8 km far. The satellite towns of Mohali and Panchkula are located at a distance of 15 km and 3 km respectively. Our IT facilities will have total covered area of more than 1,55,000 Sq. ft. comprising with facilities like cafeteria and pantry, gymnasium, indoor and out door games, lounge



THANK YOU

Aggarwal Raman & Associates

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