

Steadfast Business Consulting LLP



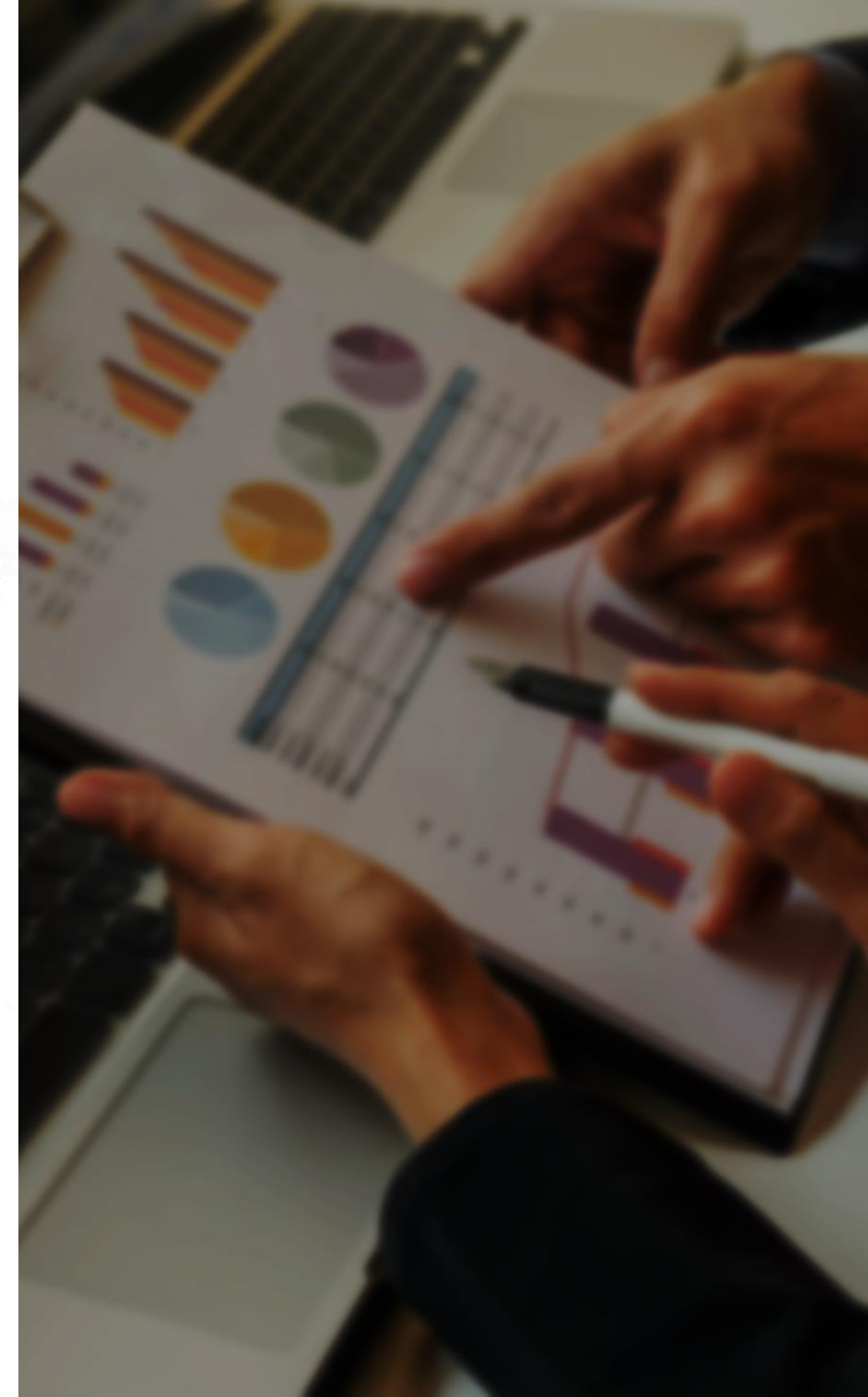
Steadfast Business Consulting LLP (SBC)

Consulting Beyond Borders

SBC is an entrepreneurial tax consulting firm run by a dynamic team of young professionals who are Big 4 alumni. Team SBC shares a common objective of building a new age professional services organization which does consulting within and beyond borders.

SBC provides tax, consulting, audit and financial advisory services to clients within and beyond borders spanning multiple industries. With local connect and expertise put together with global outlook and capabilities, SBC believes in providing holistic solutions to clients tailored to meet business objectives and address most complex challenges and at the same time be robust, scalable and sustainable from a tax, legal and regulatory standpoint.

SBC refers to one or more of Steadfast Business Consulting LLP (LLPIN: AAL-1503), a Hyderabad based Limited Liability Partnership, and its network of member firms, branches and affiliates.



Our journey

Together we grow



2017

Successfully completing the incubation period and established blueprint and vision for next 5 years

2018

Moved to a dedicated space with increased team of 23.
Gained 10 global clients.
Extended to Vizag and Delhi with 250 clients.

2019

Team size increased to 75 and ventured into back office service segment.
Establishing associate representatives in Dubai and Singapore.
Branch spread to Guntur, Kurnool, Vijayawada, Chennai, Bangalore with a client base of 400

2020

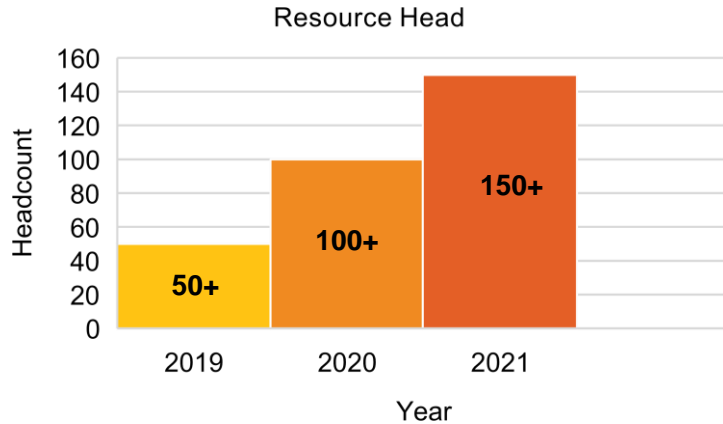
Expanded to a 6000 square feet premise with a team of 120 plus with a client base of 1000+.
Back office services with enhanced geographical penetration - UAE, US, UK and Netherlands.
Initiated IT work force management and IT solutions.

2021

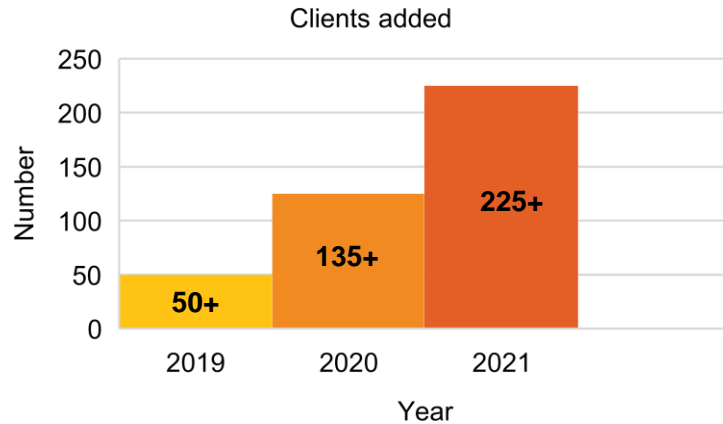
Global presence - established SBC LLC, USA.
Leveraging competencies to execute transactions across sectors and geographies.
Consulting and collaboration solutions enhancing competence and seamless execution.
Target - establishing business desks in US, Japan, Singapore, China, UK and Netherlands.

Reconstruction Year 2021

SBC 2.0 is loaded

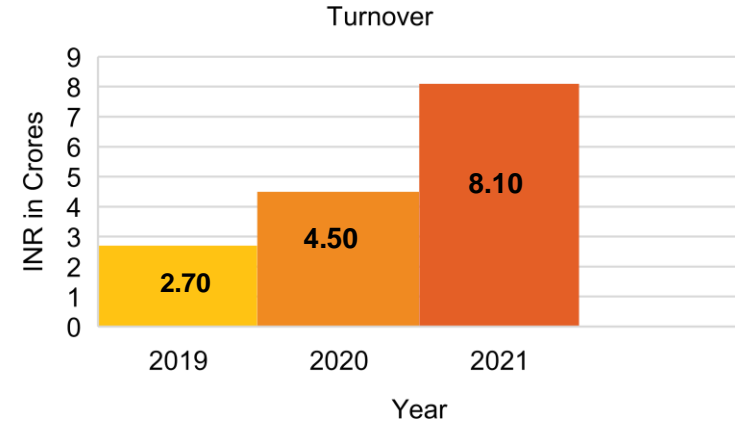


The best investment any organization can make is to invest in its employees. To win in the marketplace, you must first win in the workplace. So did we.

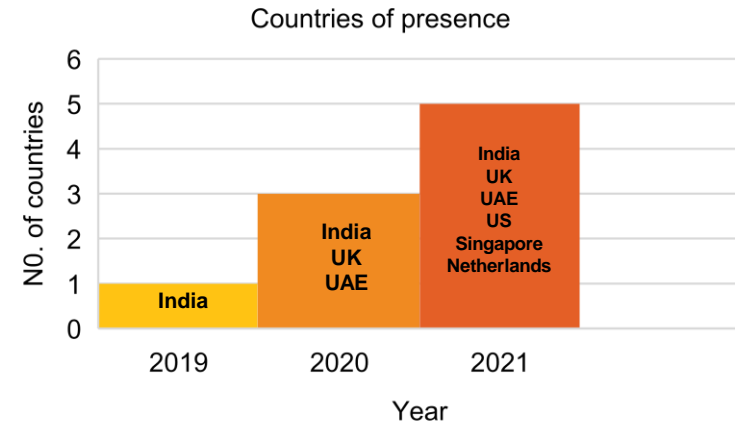


Bottom line is that having a customer-centric culture is more than just a good thing – it becomes a matter of survival

More importantly, we have rebranded ourselves with new logo & website and relaunched ourselves as **SBC 2.0**



As the saying goes “Your revenue reflect the success of your customers”



Today globalization is no more an option, it is a necessity. SBC trajectory and presence vouches for the same.



SBC impact

Service	Cases handled	Tax Impact/savings to clients	Result / Status
High Court Appeal Assistance	3	INR 70 Mn	Represented a Foreign Company successfully before HIGH COURT in a one-of-a-kind WRIT
ITAT	Overall 75+	INR 400 Mn	Almost 10 appeals are significant wins in the current year. More than ~95% success rate in appeals closed
CIT(A)	90+	INR 325 Mn	More than ~80% success rate
VSV	40+	More than INR 600 Mn	Rejected VSVs were also readmitted
Transfer Pricing assessment	60+	More than INR 125 Mn	Preferred consultants for Transfer Pricing cases across Hyderabad/ Secunderabad
Refunds (Income-tax & GST)	20+	INR 450 Mn	Timely refunds processing
GST Litigation	150+	NA	Ongoing representation

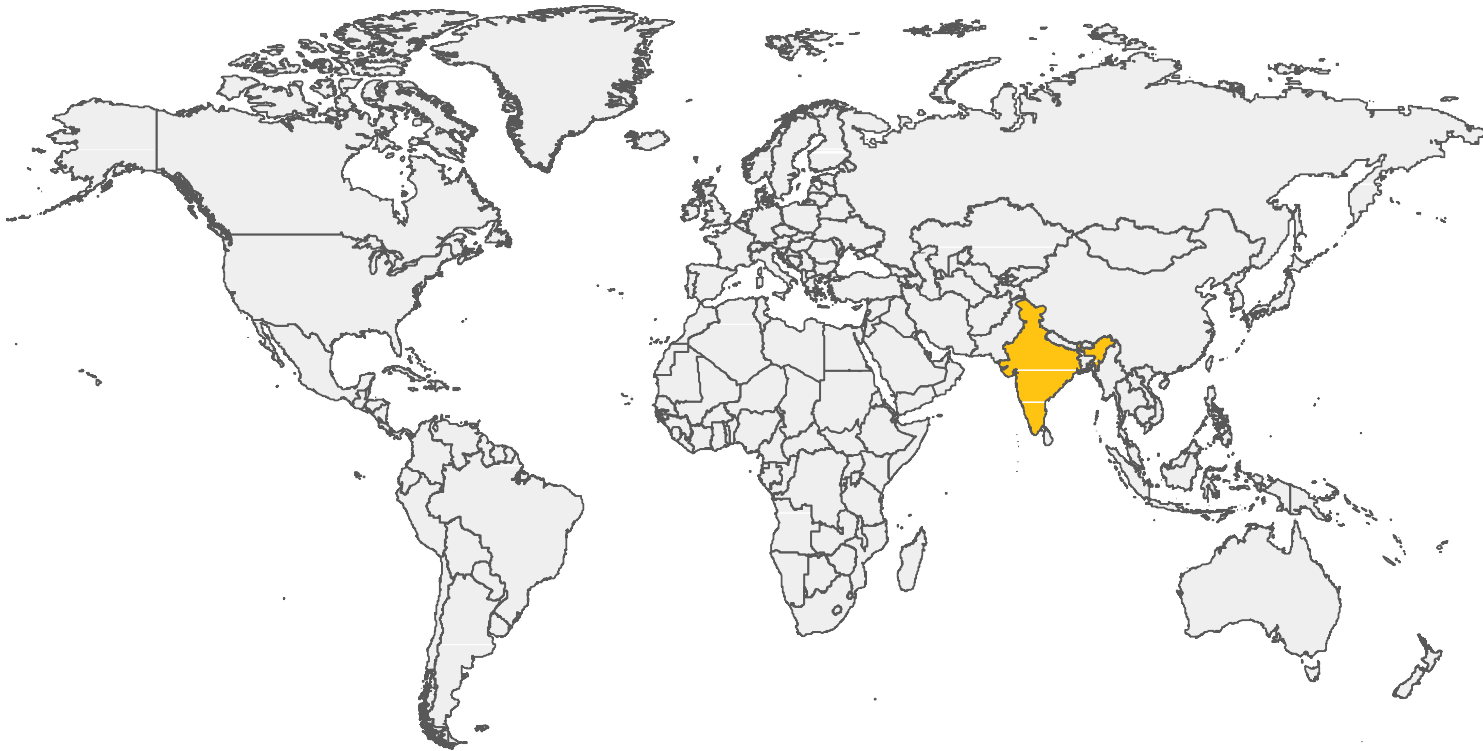
Service	No. of cases	Remarks
Entity Restructuring	15	Assisted several marquee Companies of various sectors engaged in Public Media, cooling solutions, consumer products etc., in their tax effective structuring and reorganizations, mergers and International group structuring.
Global Outsourcing	18	For Gaming, Marketing, Healthcare, IT and ITES based organizations
Global Desks	4	Established connects serving as our Business desks in Singapore, UK, UAE and Netherlands
Due Diligence	6	Due diligence in Finance, Tax, operational aspects etc., for Pharma, Ed Tech, Educational Institutions and consumer product companies.
Advance Pricing Arrangements (APA)	2	Site visits completed involving INR 500Mn of tax impact



SBC differentiators

Our presence and network

Local connect. Global outlook.



SBC has presence in the below locations through our branches and affiliates:

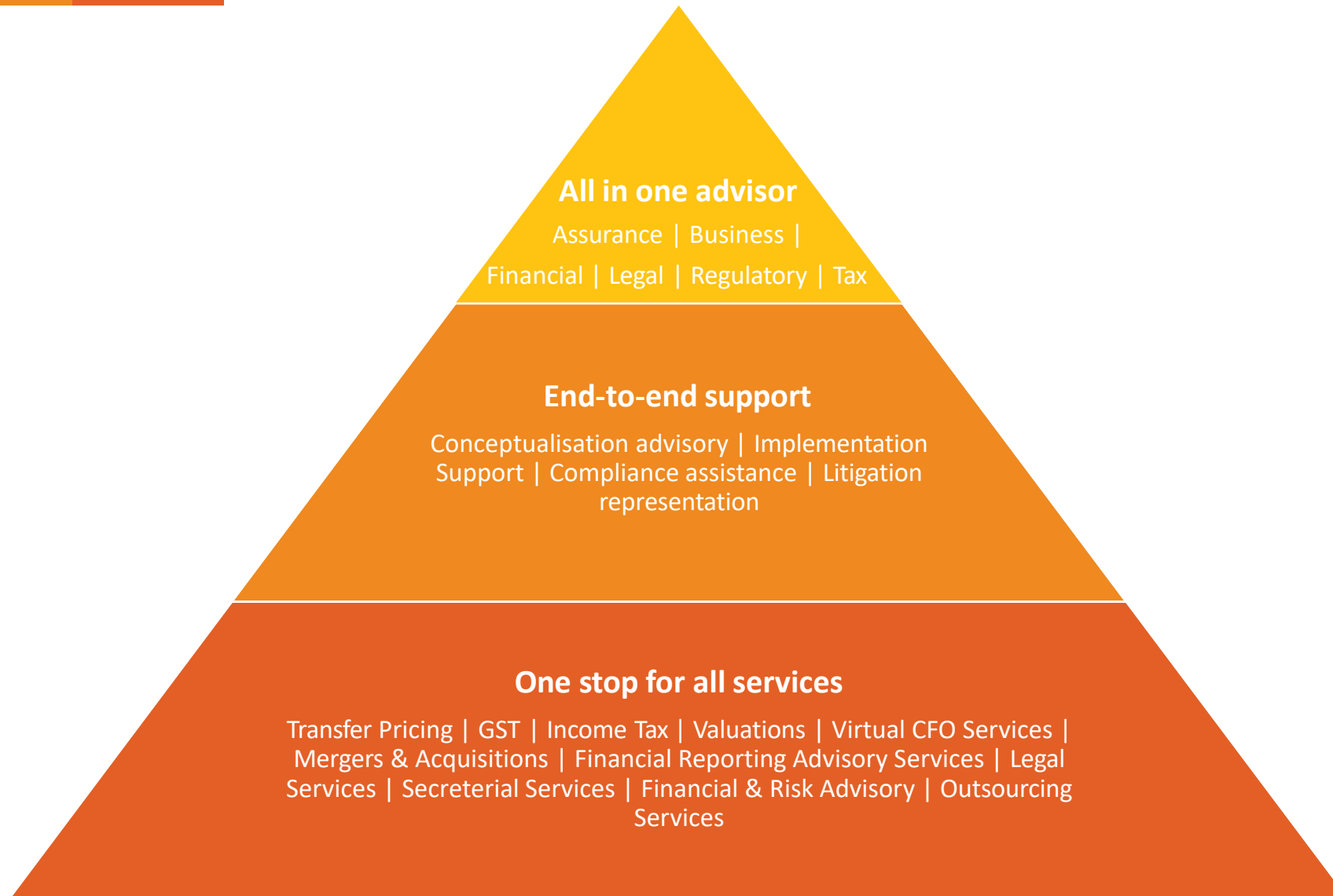
Hyderabad | Delhi | Mumbai | Chennai | Bengaluru
Vizag | Tirupati | Vijayawada | Kurnool
US | UAE

SBC is a member of PrimeGlobal Network with below network capabilities:

300 highly successful member firms | Presence in
100+ countries | 3000+ partners | \$3.5 billion
combined revenue | Association of the Year -
Winner – 2020/21

Our capabilities and offerings

Consultancy simplified



Industry focus and key sectors

Expertise to help transform your business



Technology

– IT, ITES, Engineering, Electronics, R&D, Deep Tech

Consumer

– FMCG, Retail, Wholesale, Distribution, E-Commerce, Gems & Jewelry, Hospitality, Services

Pharma & Healthcare

– Pharmaceuticals/Life Sciences, Health Care, Bio Technology

Financial Services

– Banking, Capital Markets, Insurance, Real Estate, Fintech, Private Equity

Industrial

– Automobiles, Aviation, Construction, Manufacturing

Media & Telecommunications

– Media, Entertainment, Telecom

Consulting

– Legal, Marketing, Accounting, Architecture, Human Resources

Energy & Natural Resources

– Oil, Gas, Power, Chemicals, Sustainable/Renewable Energy

Infrastructure

– Cement, Metals, Mining


Government & Public Services

– Transport, Defense, Education, Power, Aerospace

Our USP

Committed to the success of your business

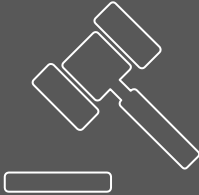


06 

Qualified Company Secretaries

25 


Qualified Chartered Accountants

06 

Qualified Lawyers

13 

Semi- Qualified CAs &
Paid Assistants

70 

Article Assistants,
Staff & Admin

Awards and accolades

Confidence to lead



SBC has been recognized among **10 Most Promising International Corporate Consultants – 2019** by Consultants Review

Consultants
Review



SBC has been recognized among **10 Most Promising HR Consulting & Outsourcing Service Providers – 2020** by Silicon India

siliconindia



SBC has been recognized as local champs of **Indian Finance, Tax and Backoffice Initiative That Offers Global Services – 2021** by Forbes

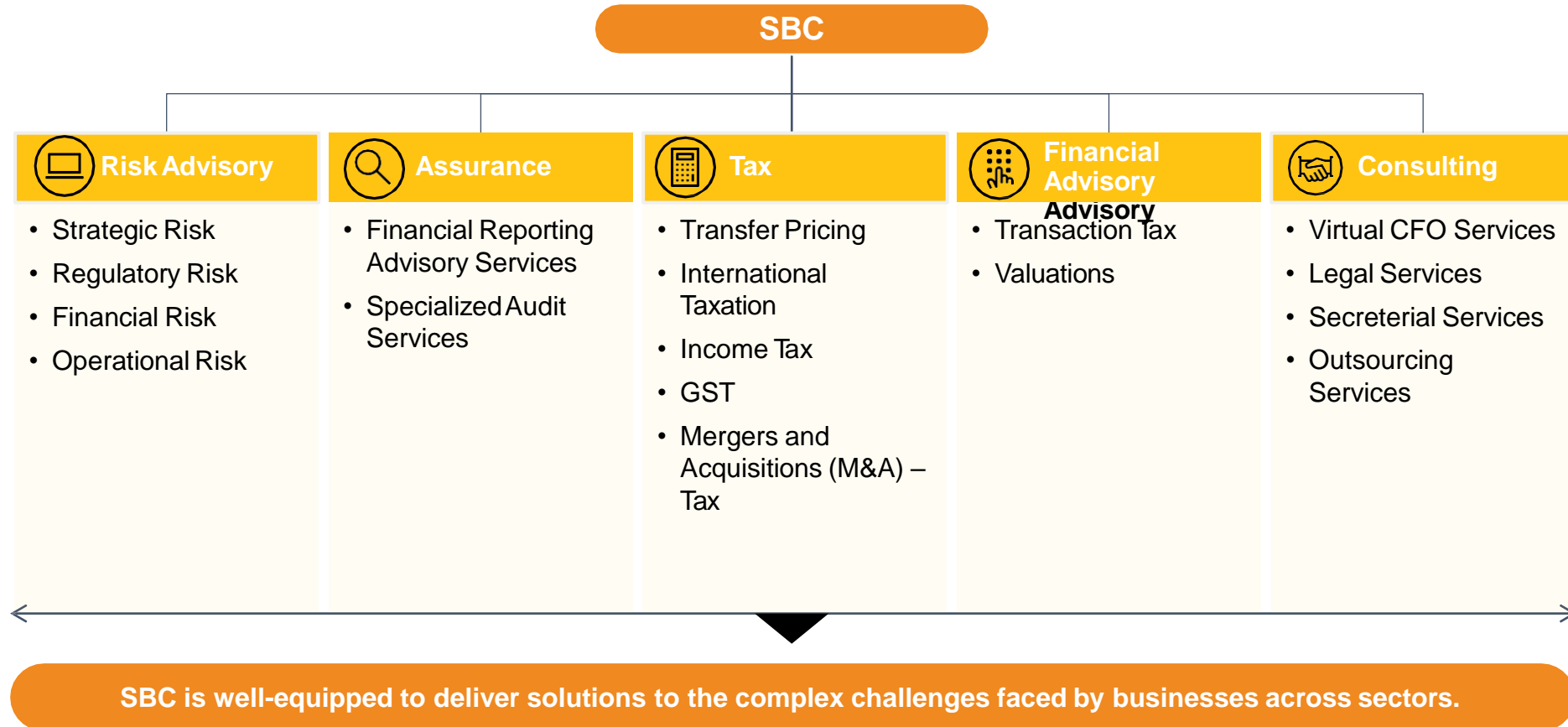
Forbes
LOCALCHAMPS



Our Service Offerings

SBC service offerings

Full gamut of our service offerings



Transfer Pricing

MNEs are operating in an environment of unprecedented complexity. The rising volume and variety of intercompany transactions in the midst of a continually evolving Transfer Pricing regulatory landscape, accompanied by increased enforcement activities worldwide, have made Transfer Pricing a leading risk management issue for global businesses.

SBC with its rich experience and demonstrated capabilities, believes in providing holistic Transfer Pricing solutions to clients tailored to meet business objectives and at the same time be robust, scalable and sustainable from a BEPS & local Transfer Pricing Regulations standpoint.

SBC provides comprehensive Transfer Pricing solutions encompassing - Transfer Pricing planning for new related party transactions and Transfer Pricing documentation (as statutorily prescribed by local jurisdictions). We provide end to end litigation support across judicial forums on all Transfer Pricing matters. We also assist MNEs strategize and evaluate alternative dispute resolutions routes – Advance Pricing Agreements, Mutual Agreement Procedure, Safe Harbour Rules. Further, with the advent of BEPS, MNEs have to ensure compliance with BEPS Actions Plans (including filing of all the relevant forms relating to three-tiered documentation). SBC assists in ensuring that the information disclosed in the Country-by-Country Report, Master File and Local File adequately factors a 360-degree view and supports the Transfer Pricing and other tax positions of the MNEs, and also demonstrates the compliance of the MNEs with OECD and local Transfer Pricing Regulations.

OUR USP

- **Global Network** - SBC is a member of PrimeGlobal, a global network of 300 highly successful member firms having presence in 100+ countries. SBC is a one stop transfer pricing consultant for MNEs for regional/country comparable studies & filings.
- **PAN India** - SBC has presence across India through its branches and affiliates. SBC has track of jurisdiction wise precedents and practices.
- **Big4 alumni** – Being Big 4 Alumni, our TP team has direct hands-on experience in handling complex TP assignments and leverages on the best practises drawn from the team’s collective experience with a view to deliver a robust TP documentation that can be defensible from a TP audit/scrutiny standpoint.
- **Global Benchmarking Team** – Apart from Indian databases, SBC is equipped with global benchmarking databases thereby having capabilities of handling end to end global benchmarking exercises of MNE groups spread across various jurisdictions
- **Collaboration** - Our network partners are former Tax Officers, Ex-Regulators, Senior Counsels who share their expert opinions & views for countering aggressive regulatory positions.



Transfer Pricing

Transfer Pricing Compliances:

- Transfer Pricing Documentation
- Accountant's Report - Form No. 3CEB
- Master File
- Country-by-Country Report
- Global Transfer Pricing Compliance – Regional/Country comparable studies & filings adhering to OECD guidelines and local regulations. (SBC has access to all major Indian and Global databases/software - Prowess, CapitalineTP, AceTP, Amadeus, Compustat, Kt-Mine, RoyaltyRange, RoyaltyStat, Orbis, Osiris, IBISWorld, Factiva, One Source, Loan Connector etc.)
- Transfer Pricing Comfort Letters/Memos for Statutory Auditors
- FIN 48 Assistance – Quantification & Opinion on Transfer Pricing exposure and uncertain tax positions
- Transfer Pricing analysis and Board meeting presentations for Listed Companies from SEBI Regulations and Companies Act perspective.

Transfer Pricing Advisory on:

- Transfer Pricing Policy & Price Setting
- Drafting/Review of Inter-Company Agreements
- Alternative Business and Remuneration Models that are sustainable
- Comparable Studies and Benchmarking analyses
- Operational Transfer Pricing
- Group Profit & Effective Tax Planning
- Tax efficient structuring of international transactions & transaction flows
- Supplementary analyses to strengthen the documentation from litigation perspective
- Voluntary Transfer Pricing Adjustments

- Secondary Adjustments
- Transfer Pricing Health Check-Up to avoid/mitigate risks
- Transfer Pricing Due Diligence
- Drawing Segmental P&L for Transfer Pricing Purposes
- Economic adjustments computation – Risk, Working Capital, Forex, Capacity Utilisation, Depreciation, Cash PLI adjustments

Complex inter-company transactions - Planning, Implementation & Compliance support for:

- Intangibles – Structuring, Royalty & Licensing rates, Withholding implications, Agreements
- Financial Transactions - Interest rates, Withholding implications, Agreements
- Intra-Group Services, Management Charges, Cost Contribution Arrangements - Charging/mark-up rates, Agreements, Cost pooling & allocation
- Business Restructurings – Transfer Pricing implications, Agreements & Contracts review
- General Anti Avoidance Rules (GAAR) implications
- Permanent Establishment (PE) Exposure for existing/proposed transactions

Transfer Pricing Litigation support & Representations before:

- First level authorities - Transfer Pricing Officers (TPO)/ Assessing Officers (AO)
- Dispute Resolution Panel (DRP)
- Appellate authorities - Commissioner of Income Tax (Appeals) [CIT(A)], Income Tax Appellate Tribunals (ITAT), High Court, Supreme Court
- Penalty, Rectification, Re-assessment, Revision, Remand, Order giving effect, Stay of demand proceedings



Transfer Pricing

Alternate Dispute Resolution Routes - Advance Pricing Agreement (APA), Mutual Agreement Procedure (MAP), Safe Harbour Rules (SHR):

- Cost Benefit Analysis for decision making
- Filing of Applications in prescribed Forms
- Representations & Submissions
- Application Renewals
- APAs – both unilateral & bilateral

BEPS advisory - Readiness, Implementation, Impact on International Tax Structures:

- BEPS Contract Analysis
- Value Chain Analysis and Management
- OECD Pillar 1 & 2 – Readiness, Implementation & Impact
- Supply Chain Restructuring
- Three Tier Documentation support in line with Action 13
- IP Structuring /DEMPE analysis in view of Action 8
- Financial Transactions planning factoring in Action 4 and 9 and OECD guidelines on Financial Transactions
- High risk transactions structuring in coherence with Action 10
- Profit Split Method – applicability, implementation, splitting factors, projections, segmentation, planning/price setting as per BEPS

Valuations for arm's length determination for Transfer Pricing purposes:

- Assets (tangibles & intangibles) transfer between relation parties
- Capital/financial transactions (equity, debt & hybrid instruments, guarantees) – issue, sale, buybacks between related parties
- Mergers & Acquisitions transactions – selling, buying, combining, restructuring involving related parties



SBC service offerings



Goods and Services Tax (GST)

GST is a transaction tax that has subsumed most of the legacy indirect taxes levied by the Centre and States. Given the magnitude of the change, it comes with its own set of implementation challenges and complexities. Businesses have re-visited their tax structures and have realigned to same to match the business requirement under GST. As the law is comparatively new regular amendments circulars are being issued by CBIC.

Our subject matter experience in Indirect Taxation and experience in handling GST transition for various businesses puts us in an ideal position to ensure compliance with GST law and in provision of value driven services to our clients.

Compliances:

Doing things not just right, but also at the right time is very essential in adhering to tax compliances. Our gamut of services under Tax compliances include:

- Computation of tax payments and filing of various returns
- Assist in reconciliation of input tax credits as per the GST system and as appearing in records maintained by the Company
- Preparation of compliance tracker
- Assist in queries related to e-Way bills generation
- Assistance in undertaking GST Annual compliances

GST Refund:

With the objective that the taxes are not exported or embedded in the supply chain, refund of GST paid on eligible purchases is extended as refund to exporters and businesses covered under inverted duty structure (i.e., instances where the rate of tax paid on input is higher than the rate of tax payable on outward supplies made). We at SBC, have in-depth knowledge of the intricacies in different refund options, undertake cost-benefit analysis and suggest best workable options in client specific facts including the following:

- Evaluating the alternatives of refund/rebates and advising on the beneficial method for claim
- Designing system for generation of necessary documentation for preparing refund claim
- Assistance in retrieval of supporting documents
- Preparing refund claim as per statutory requirement
- Filing refund claim with department and making follow up
- Making representation in case refund claim rejected

GST Litigation:

GST still being in nascent stages and evolving both from a policy and implementation perspective there are several uncertainties in interpretation of the provisions. With the possibility of multiple interpretations being taken several issues resulting in an increased litigation. We at SBC with our experience in handling such issues would be glad to assist our clients in:

- Preparing replies to various notices, drafting appeals, etc.
- Drafting and filing applications seeking advance rulings
- Representation services
- Litigation review exercise to formulate strategy for swift resolution of matters



SBC service offerings

Goods and Services Tax (GST)

GST Health Check-up services:

We shall undertake to review the overall tax positions and compliances undertaken by the Company, thereafter, suitably advising for any tax efficiencies. The review is intended to unearth any possible gaps in tax system adopted. With our experience, we know the possible areas where there can be lapse in the tax system implemented. As a part of review, we shall:

- Review as-is position of the Company as to whether the same is in consonance with the existing GST provisions
- Identify risks and opportunities viz. areas of non-compliance and potential tax exposures, areas of savings, etc. and providing suggestions on the same
- Review of various processes followed by Company from GST perspective

Foreign Trade Policy:

The Foreign Trade Policy has been issued by the Ministry of Commerce to promote and facilitate exports of goods out of India and to also govern imports into the country. Amongst others, the Policy provides for

- Setting-up unit as a STP/EOU
- Remission of Duties and Taxes on Exported Products (RoDTEP)
- Rebate of State & Central Taxes and Levies Scheme (RoSCTL)
- Service Exports from India Scheme (SEIS)
- Merchandise Exports from India Scheme (MEIS)
- Import of goods under Advance Authorisation/ EPCG scheme
- Star House Exporters recognition

We at SBC, have consistently assisted our clients in optimising the claim of different incentives extended under the FTP.

Special Economic Zone:

- Assistance in filing application, liaising with authorities in obtaining SEZ approval as a Co-developer, Unit.
- SEZ Compliances including filing performance reports, SOFTEX forms, DTA Services Procurement Form (DSPF)



Income Tax

Our goal at Steadfast Business Consulting is to minimize your business and personal tax exposure by means of legitimate planning and keeping you aware of the changing requirements of the taxation system in India and abroad. We offer a plethora of fully integrated direct tax and regulatory services for dynamic businesses in their global operations as well as local operations.

As the ease of doing business in India is increasing, investors are enthusiastic about making investments in the country. Our specialist teams provide the most tax-effective solutions to large multinational companies, mid-size businesses, high-net-worth individuals, and entrepreneurs looking to grow their businesses.

Direct Tax Planning & Advisory:

Tax Planning plays a pivotal role in every business - whether it is a start-up or a global MNC. With dynamic changes taking place in Indian Tax system, it is essential for businesses to adopt / adhere to effective Tax planning strategies which play hand in hand to achieve its goals & objectives. Key Tax Planning & Advisory services we offer include:

- Tax Due Diligences & Health check
- Place of Effective Management (POEM) & Significant Economic Presence (SEP)
- General Anti-Avoidance Rules (GAAR) & Base Erosion and Profit Shifting (BEPS)
- WHT advisory on domestic & international transactions
- Entity Restructuring to achieve optimal effective tax rate
- ICDS: Impact analysis & implementation

Direct Tax Litigation & Controversy:

On one hand, with the introduction of Faceless Tax Litigation, the Indian Tax Administration is moving towards a more transparent & technology oriented judicial system; whilst on the other hand the ever-changing tax laws pose lot of interpretational issues along with certain administrative challenges as well.

Our key services under Tax Litigation & Controversy include:

- Faceless Assessment & Appeals Representation (including CIT-A, Tribunal, High Court & Supreme Court)
- Advance Rulings (new Board for Advance Rulings) & MAP (Mutual Agreement Procedure)
- NIL / Lower WHT Certificates (Domestic & International transactions)
- Tax Scrutiny Preparedness (Maintaining effective tax documentation)

Direct Tax Compliances

Doing things not just right, but also at the right time is very essential in adhering to tax compliances. Our gamut of services under Tax compliances include:

- Filing of Tax Returns (Corporate, Individual, Trust, Resident / NR, etc)
- WHT Compliances
- Managing Group Tax compliances under single dashboard
- Miscellaneous compliances viz., Advance Tax, TCS, Equalisation Levy



SBC service offerings



Income Tax

Cross-border Taxation

Over the past decade, India has evolved by leaps and bound in the digital landscape. This has lead business across the world to interact and expand global business opportunities. With such globalization, due care has to be taken not only with respect to Indian Tax matters, but global tax aspects as well. Our services under Cross-border taxation include:

- Advisory on WHT applicability for various international transactions
- Global Entity Structuring / Re-structuring
- Permanent Establishment (PE) implications
- BEPS & POEM impact along with GAAR implications

Personal / Expat Tax Services

Due to increase in global footprint by Indian firms as well as MNCs present in India, the number of Expat workforce has increased substantially in the recent past. Our services towards Expats include:

- Compensation structuring
- Social Security advisory & compliances
- Filing of Tax Returns (in India & outside India)
- Tax Litigation support in India

In addition to above, certain Individuals viz., HNIs, Venture Capitalists, CXOs, etc., may require specific tax/succession planning services as follows:

- Family Trust set up & maintenance
- Office Management services
- Wealth management advisory"



SBC service offerings

Valuations



In today's challenging corporate, regulatory, legal and accounting environment, there is a need for robust and independent valuation services, which are aligned with globally accepted practices. SBC has a specialized experience in providing such valuation services to both our global clients and clients in India. In today's complex marketplace, we assist you in valuing your enterprise and its related assets based on a vast experience and sound professional judgment with the understanding of the requirements of stakeholders involved.

OUR USP

- Our USP is we provide our clients with the clarity and transparency they need to satisfy regulatory reporting requirements, make confident investment decisions, maximize value and manage risk.
- SBC possess extensive delivery capabilities, deep financial, valuation, and robust industry expertise. We combine an integrated holistic approach with extensive industry/sector experience and local country knowledge to address the complex needs of our clients. We help companies identify, measure and realise the value of their assets by providing independent and well-supported valuations.
- We follow a Top-down approach, we look into the: Industry – Sector – Company. We as a valuer focus on key value drivers of business, cash flow generation capability of business, promoters' background, etc.
- SBC has robust valuation procedures which are aligned with globally accepted practices. Our valuation process considers a 360-degree view of the requirements of valuation.



SBC service offerings

Valuations

SBC offers a complete range of services for business valuation. No matter whether it's for a new start-up business or for an established organization, we have the expertise and a proven track record for serving our clients with accurate and detailed value insights. While delivering our services, our prime focus is to deliver our services with utmost quality and in a most ethical and independent manner.

- Business Valuation for M&A transactions & deals, Corporate Restructuring
- Valuation & Financial Modelling for financing and strategic management purposes
- Financial Instruments Valuation including debt, hybrid, and convertible instruments
- Intangibles Valuation like Brand, Trademark, Intellectual Property etc.
- Portfolio Valuation for Venture Capital Funds, Private Equity Funds and other Alternative Investment Funds, Start-up Valuation
- Valuation of Asset, Plant and Machinery, Land and Buildings
- Valuation for Financial Reporting purposes (IND AS, IFRS & US GAAP), which include purchase price allocation, testing for investment/goodwill impairment, ESOP valuation etc.
- Valuations for Statutory and Regulatory purposes which includes:
 - o Income Tax – ESOP, Issue/ Transfer of Shares
 - o RBI - Issue/ Transfer of Shares
 - o SEBI - Delisting, Takeover Code, ESOP
 - o Companies Act
 - o FDI Valuation



Virtual CFO Services

In current digitalized environment, Organizations are rapidly re-aligning their business strategies. CFO is one such leader who directly contributes to a company's financial health and organization strategy. Many Global MNCs and start-ups like to keep fixed costs low and having outsourced service provider provides them with flexibility of choosing CFO services as and when required. A virtual CFO provides strategic and value-added services to a start-up which can't be provided by an accountant. As part of Virtual CFO services, we at SBC offer various finance talent to organizations of start-ups and MNCs in following areas.

Strategy and Formulation

Entities like Start-up's when they begin their operations, they do not have a detailed strategy in place. During the growth phase of Start-up, if the strategy is not documented properly it can lead to multiple issues. SBC as part of Virtual CFO package provides following services in strategy formulation which help start-ups to concentrate on their product development or build an idea.

- Identifying the SWOT of entrepreneur/business
- Defining core and non-core areas
- Defining next year's business plan
- Planning and implementing future organization structure
- Creating an informal board for all strategic decisions

Finance and Accounts

Over the past decade, many companies have decided to outsource their finance and accounting operations to professional firms to optimize their current expenditure and offload managerial responsibilities. SBC offers following services in Finance and Accounts as part of virtual CFO package.

- Monitoring and controlling cash flows
- Review of Operational MIS/Departmental MIS
- Budgeting and Costing implementation
- Inventory control and integration with accounts

- Resolution of any legal, commercial, accounting, tax matter
- Accounting as per Indian GAAP
- Timely compliances under various laws
- Monthly and periodic Profitability and Balance Sheet review
- Banking & Institution management
- Implement best practices for creating long term value for the Organization

Policies and controls

Policies are high-level guidelines that define the culture of an organization by shaping decisions and providing a framework for daily activities. SBC offers policies and controls implementation in below areas of organization

- Treasury management
- Procurement to Pay Process
- HR and Manpower
- Fixed Assets and Inventory Management
- Implementation of IF – RCM
- Policies on IT controls and mechanism
- Implementing critical operational and functional SOP's



SBC service offerings

Virtual CFO Services

Transaction Support

SBC offers various transaction support services in financial investigation of a business or venture.

- Merger/Acquisition/Restructuring Support
- Due Diligence support
- Investor information memorandum
- Environmental, Social, Governance (ESG)
- Migration of F&A Software
- Emergency hand holding of any function or task
- Deal making/Valuation/Critical Agreements



SBC service offerings



Secretarial Services

To begin, the word company implies one of the forms of business entity. Company is an artificial judicial person and the companies are monitored by a separate statute. The earlier Companies Act, 1956 was replaced with the Companies Act, 2013 in the year 2013. The Companies Act, 2013 has substantially altered the corporate regulatory framework by bringing in changes with far-reaching implications.

We provide compliance and advisory services for Company Law matters, Securities and Exchange Board of India (SEBI) matters and other Corporate Laws (including representation before the Registrar of Companies and other authorities) and various types of commercial and legal documentation.

OUR USP

- **Specialist:** You'll benefit from a dedicated company law and legal advisory team of highly qualified, experienced and trained professionals including company secretaries, chartered accountants, law graduates and management graduates.
- **International:** We offer global servicing capabilities and consulting perspectives through the wider SBC network
- **Collaborative:** Our integrated cosec team will share skills, insights and resources to provide you with the best possible results



Secretarial Services

Setting Up a company

- Incorporation of new companies, both in India and abroad.
- Conversion of existing companies/partnership firms into limited liability partnerships (LLPs) and vice versa.
- E-filing of various documents and returns related to and post incorporation with regulatory authorities.
- Assisting and monitoring issue of Private placement of shares/debentures and other securities.
- Monitoring and ensuring the compliances relating to Buy-back of Securities.
- Monitoring and ensuring the compliances relating to Right issue of Shares.
- Ensuring compliances for Appointment /Removal of Directors/Auditors.
- Advising and monitoring the compliances for issue of Employee Stock Options (ESOP)

Annual Maintenance Compliances

- Filing required annual returns with the Registrar of Companies (ROC).
- Convening and conducting different meetings such as board of directors and shareholders meetings as required by statute.
- Assisting in preparing notices, agendas, minutes, and resolutions of board meetings, and general meetings.
- Identification of Related Party Transactions (RPT) and maintaining related statutory records.
- Maintenance of secretarial records, statutory books and registers required by the statute.
- Converting a Balance Sheet and a statement of profit & loss into extensible Business Reporting Language (XBRL) format and filing the same with the Registrar of Companies (ROC).

Review and Advisory

- Review of secretarial records for correctness and updating thereof.
- Conducting due diligence on a company or generating any other specific search reports in respect of the companies from the records available with the regulatory authorities (Registrar of Companies).
- Advising, monitoring and planning strategies for amalgamation/merger, acquisition, takeover, spin off, reconstruction, re-organization, restructuring and winding up of companies in the purview of Company Law and other regulations.
- Undertaking a comprehensive assessment of compliance status of the Company vis-à-vis the legal and regulatory framework under which it operates.
- Detailed review of internal records of the Company along with filings done with all relevant and required regulatory agencies.
- Identifying the gaps in the compliance structure and recommending corrective actions required to minimize the risk and lay a foundation for a compliant organization.
- Advising on legal and procedural matters under the Companies Act.
- Business law advisory services in respect of corporate laws, SEBI, Foreign Exchange Management Act (FEMA), labour laws and other allied laws.

SEBI and IPO

- Assisting in filing of various forms under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations.
- Assisting in filing of various forms under SEBI Prohibition of Insider Trading Regulations.



Secreterial Services

- Advising on various SEBI Regulations like SEBI Takeover Code, SEBI Insider Trading Regulations, SEBI (ICDR) Regulations, SEBI Portfolio Managers Regulations, SEBI Broker Regulations with respect to IPO, Public Issue, Right Issue, Bonus Issue, Preferential Allotment, QIP, Delisting, etc.
- Assisting in obtaining various regulatory approvals from SEBI / BSE / NSE
- Assisting in Delisting of Companies from Stock Exchanges under SEBI (Delisting of Equity Shares)

Litigations & Representations

- Appearing as authorized representative before the Company Law Board, Central Government, Regional Director and Registrar of Companies.
- Filing, registering, representing, attesting or verifying any document including forms, returns and applications by or on behalf of the company as an authorized representative.
- Filing of petitions before the Company Law Board.

Cease of company

- Advising on winding up of a company.
- Performing and ensuring statute compliances relating to Winding up procedures.
- Filing all the relevant and required forms and returns for winding up of a company.

Other Value-Added Services

- Pre-certification of forms relating to Registration/Modification/ Satisfaction of charges and their filing with the Registrar of Companies.
- Acting as Secretarial Auditor, Advisor or Consultant.
- Filings related to Change of name, change of objects, alterations in MOA, AOA and shifting of registered office of the company.

- Drafting and reviewing commercial agreements and other documents related with corporate matters such as joint ventures, foreign collaborations, shareholders' agreements, property acquisition and Disposal.
- Legal regulatory advisory services on intellectual property rights (IPRs) including registration and renewal of trademarks, royalty agreements, enforcement of IPRs, etc.
- Drafting of code of conduct for employees, HR policies, employment contracts and other operational policies / SOPs for sophisticated management of business operations.
- Acting as Scrutinizer for postal ballots voting process.

Other than companies

- We assist you in choosing the legal entity type for your business and assist you to get all the legal and regulatory approvals needed from the local, municipal, state, and central authorities to start the business.
- We also register Partnership firms, Association of Persons, Body of individuals, co-operative societies, Trusts, and Non-profit organizations



SBC service offerings



Financial Reporting Advisory Services

Financial statements are the ultimate report card of a company's fiscal performance. They enable owners and managers to pursue their business objectives, whether they are raising capital, acquisition, divestiture or restructure. Therefore, every business activity, through the company's lifecycle, impacts the financial statements and hence needs to be carefully examined and analyzed. Our FRAS group is a set of professionals who have significant hands-on experience in providing INDAS/IFRS/US GAAP services, end-to-end solutions and support services relating to complex financial requirements in a wide range of scenarios:

GAAP conversions: With global corporate integration enabling exponential growth for Indian companies, financial reporting in an internationally accepted framework is inevitable. For dynamic Indian businesses, the challenge to catapult into the next phase of growth magnifies with the ever-increasing focus on quality and transparency of financial reporting by various stakeholders. On 16 February 2015, the MCA notified the Ind AS and roadmap for implementation thereof.

At SBC, we understand the importance of aligning financial reporting with regulatory changes and the need for accurate financial reporting.

Our professionals are experienced in the following GAAP conversions

- IGAAP to Ind AS
- IGAAP/ IFRS to USGAAP
- IFRS/ USGAAP to IGAAP/Ind AS

Our Offerings:

- Detailed diagnostic reports
- GAAP adjustment computation templates
- Converted financial statements, including disclosures
- Customized trainings for building in-house capabilities

Group consolidation: Investors prefer to see consolidated financial statements, driving listed companies to increasingly move in that direction for their quarter reporting. In India, preparing annual consolidated financial statements is a statutory requirement.

Consolidation as a process has multiple challenges, specifically dealing with different reporting formats and methods used by different group entities. Our consolidation solutions make sure that your consolidation process is as streamlined as regular financial reporting. We offer an in-house developed consolidation tool as well as professional services to prepare a structured set of consolidated financial statements.

Our Offerings:

- o Standard reporting templates for all group companies
- o Aligned chart of account (CoA)
- o Professionally prepared consolidated financial statements, with a complete audit trail
- o We also offer an automated consolidation tool, which has the following key features:



Financial Reporting Advisory Services

IPO support raising capital is inherent to any growing and expanding business. While narrating the future growth story of investor's capital is one part of capital raising, it is equally important to show the history, which is best told by a set of financial statements.

Most companies that raise capital for the first time do not have adequate financial reporting processes and experience to handle public financial reporting. Moreover, at the time of capital raising, the existing finance teams are already stretched to their extreme. This is where our team of professionals can help, by handling the pressure and helping companies in telling their financial reporting story through high-quality financial statements.

Our Offerings:

- Preparation of restated financial statements as per applicable GAAP (based on capital market requirements)
- Preparation of pro-forma and/or combined financial statements
- Use of standard reporting templates for efficient and scalable reporting
- Use of an automated consolidation tool with matching of inter-company transactions/balances, etc., for timely reporting

Hedge accounting advisory: With global corporate integration enabling exponential growth for Indian companies, exposure to global economic factors is inevitable. Companies engage in global trade or foreign currency transactions to benefit from arbitrage. However, this may have a long-term impact on economic results of business transactions. Some of the common risks that companies face include foreign currency risk, commodity price risk and interest rate risk among others.

While companies' risk management strategies limit the impact on cash flows, it is the P&L which is considered the pulse of financial health. The accounting technique to link the risk management strategy to the P&L is called 'hedge accounting', a privilege accounting under the accounting standards (Ind AS 109 or IFRS 9). When correctly applied, hedge accounting and valuation techniques can smoothen the P&L and maintain a parity between cash flows.

Our Offerings:

- Defining hedge management strategies and documentation
- Hedge effectiveness testing at inception and periodically
- Valuation of hedging instruments
- Accounting for hedging transactions and financial reporting on a periodical basis
- Making standard templates for effectiveness testing, accounting and disclosures, for scalable and recurring reporting

Accounting manuals: Successful organizations are founded on people who are efficiently organized with processes and documented knowledge. Accounting manual is a critical part of the finance function of a company, as it ensures that the risk of over-reliance on a single individual does not harm the company. Accounting manual is a critical control in the overall finance function, and we believe an effective accounting manual is that which can be as dynamic as the organization itself. We offer an in-house developed accounting manual solution that is robust as well as dynamic, detailed as well as flexible and a must for growing companies.



SBC service offerings

Financial Reporting Advisory Services



Our approach:

- Understanding current accounting processes
- Documenting best practices
- Possibility to include chart of accounts and accounting entries

Our offerings:

- Hosts dynamic accounting guidance to ensure consistency in accounting practices with technical practice alerts to guide users at each step
- Allows for real-time updates, due to changes in technical requirements and business needs
- Flexible structure and easy to read with structured navigation links
- Ease of use due to features such as search and query
- Identifies training needs of each user using online tests and quizzes
- Features an online feedback system to track change requests
- Includes a discussion forum to discuss, document and conclude accounting matters
- End-user updatable to minimize involvement of information technology teams
- Capable of being integrated into the company's intranet
- Logs to enable tracking of usage by accounting teams

Financial statement preparation: Companies in India transitioned to Ind AS in a phased manner. Likewise, companies worldwide are moving to IFRS. With Ind AS/IFRS being evolving GAAPs, there are bound to be reporting challenges for companies. Our team of professionals takes the pressure away from in-house finance teams by preparing a set of compliant financial statements:

Our Offerings:

- Prepare ready-to-use templates
- Map chart of accounts
- Make financial statement structures (including consolidation workings)
- Structured templates for GAAP adjustments/major accounting computations
- Financial reporting templates

Transaction accounting: Complex transactions often require documented analysis, GAAP interpretation and some judgement. An inexperienced finance team makes the accounting for these non-routine/complex transactions prone to errors. Our team of professionals deals with such transactions regularly. We offer our transaction accounting services for specific needs of companies which have either entered into or are contemplating entering into a complex transaction. Typical examples of complex transactions we regularly deal with:

- Business combinations
- Financial instruments
- Debt v equity classifications
- Embedded derivatives
- Modification of financial instruments
- Shareholder agreements with investors
- Joint venture agreements
- Power purchase agreements
- ESOP schemes
- Assessment of control over an investee
- Recognition of deferred taxes
- Complex leasing arrangements/embedded leases
- Service concession arrangements
- Revenue recognition, assessment of performance obligations



Financial Reporting Advisory Services

Our Offerings

- Advise on structuring transactions
- Technical accounting memos
- Accounting opinions

New standards implementation: IFRS is a continuously evolving GAAP and so is Ind AS, drawing its dynamism from IFRS. In the recent past, GAAPs have seen significant new changes, with the coming of IFRS 9 and IFRS 15, which impacted most companies' financial statements in ways that mattered. IFRS 16 and IFRS 17 are all set to impact financial statements again in the near future. Our team of professionals' tracks development in accounting standards from the exposure draft stages and prepares for its implementation long before they are applicable. We help companies prepare for these new accounting changes and implement them.

Our Offerings:

- Detailed diagnostic report
- Process design for sustainable reporting
- Implementation support
- Automated template designs
- Preparation of disclosure and updates to financial statements

Ind AS Advisory: Bringing expert global and local knowledge to your accounting environment. Global capital markets are increasingly getting integrated and businesses are growing internationally. International expansion plans may involve cross-border acquisitions or joint ventures abroad, raising international debt finance, developing relationships with private equity houses or raising capital from the equity markets, whether in India or abroad.

In India, Ministry of Corporate Affairs (MCA) has notified phase-wise convergence of Indian Standards with IFRS which are known as Indian Accounting Standards (Ind AS). These standards have become effective from financial year 2016-17 and in Phase I, were applicable to all listed companies and companies having net worth exceeding Rs.500 crores. Experience of working on Ind AS conversion of more than 100 companies in Phase I. Any company may voluntarily comply with Ind AS for accounting periods beginning on or after 1 April 2015.

- Assistance in analysis of difference between Indian GAAP (generally accepted accounting principles) and Ind AS
- Assistance in identifying / deciding new policies / procedures required to be implemented of under Ind AS
- Assistance in implementation of identified changes for convergence to Ind AS
- Training your staff on key Ind AS concepts and requirements
- Assistance in compilation of financial statements under Ind AS
- Ind AS consultancy on technical issues
- Ind AS Advisory - Advantage Steadfast:
- Steadfast in India is consistently ranked amongst India's top six accounting and consulting groups
- Well experienced and skilled professional staff with proven project management skills
- International orientation and best practices with respect to financial reporting
- Local and global financial reporting servicing capabilities being part of the Steadfast network
- Utmost emphasis on confidentiality of your financial and other strategic information
- Process orientation with emphasis on well-defined and documented procedures



SBC service offerings



Financial Reporting Advisory Services

Audit And Assurance: We deliver tailor-made assurance services accentuated by impeccable quality to our clients in local and global marketplace. Our focus is on assisting our clients in steering through complex professional requirements with clarity and agility. Our partner led approach helps in navigating complexities to provide insights in your business with customized solutions. SBC delivers tailor-made assurance and auditing services in India accentuated by impeccable quality to our clients in local and global marketplace. Our aim is to assist our clients in steering through complex professional requirements with clarity and agility.

Our Offerings

- Attest services under Indian and international standards (ISA, IFRS, PCAOB, AICPA)
- Auditing services in India and reviews of local GAAP/ US GAAP/ IFRS financial statements
- SOX attestation
- Agreed-upon procedures
- Certification services
- Financial Reporting Advisory services

ESG Analysis: SBC, through its role as a rating agency, addresses investors and issuers. Our ESG strategy focuses on three areas: integration of ESG into risk, impact and performance considerations. Our range of solutions is based on a strong analytical foundation, a data driven approach and a particular focus on the measurement and materiality of ESG criteria. Our ESG solutions are tailored to the diverse needs of financial players, from capital market desks to risk teams and asset managers.

Our Offerings

Due diligence

- Screening of ESG risks and opportunities.
- Identifying existing and potential ESG liabilities and prioritization.
- Assist in formulating ESG risk mitigation roadmap.
- Post deal support – setting up ESG integration systems and periodic assessments.

Investment analysis

- Development of credit rating framework.
- Portfolio risk analysis.
- Conduct ESG impact assessment to identify the value created.

Strategy

- Integrating ESG into the business through ESG roadmap including relevant policy development.
- Define ESG governance structure.
- Design ESG action plan and function-specific Key performance indicators (KPIs).

Design

- Design ESG linked financial instruments
- Design product and services with E&S Impact



SBC service offerings

Financial Reporting Advisory Services

Implementation

- Develop ESG management system framework.
- Design customized ESG risk assessment tools.
- Implementation support.
- Capacity building workshops.
- Design customized ESG training modules.

Reporting

- Identify reporting standards relevant to business.
- Design data collection and disclosure systems.
- Develop ESG/sustainability reports.
- Assist in market indices participation such as Dow Jones Sustainability Index (DJSI), Carbon Disclosure Project (CDP), etc.

Assurance

- Conduct third party review and validation of risk management and ESG performance.
- Third-party assurance of ESG disclosures.



Legal Services

As a professional service organization, we find the most relevant and highly tailored solutions to our clients' composite legal challenges. With a continually developing legal, regulatory, and business environment, we are determined to help our clients embrace change and stay ahead.

Our multidisciplinary teams with global exposure and in-depth knowledge are frequently sought after by leading national and international organizations for qualitative, legal, and business-critical advice. Organizations need legal advisors who can assist with day-to-day activities, as well as corporate life events across many jurisdictions. We at SBC use leading technologies to deliver efficient and transparent support for the legal activities' companies manage.

Bankruptcy and Insolvency

SBC has substantial expertise in the field of bankruptcy and insolvency. Our corporate recovery and restructuring practice work closely with the Dispute Resolution practice and is widely recognized as market leader in this field. Our team consists of professionals in the Banking & Finance and Dispute Resolution practice serving clients on insolvency and restructuring matters.

Our Offerings

- Formulating the strategy on restructuring or recovery for lenders.
- Helping in filing of applications with courts and tribunals.
- Drafting claims to be filed with insolvency resolution professionals.
- Preparing and reviewing resolution plans.
- Implementation of the resolution plan, documentation or documents for any financing required pursuant to the resolution plan.
- Representing and assisting clients in institution of, or defending against, corporate insolvency resolution proceedings.
- Representing and assisting investors and creditors on matters related to security enforcement and strategies for debt recovery.
- Acting for and assisting resolution professionals, resolution applicants, investors, and secured and unsecured creditors in various aspects of corporate insolvency resolution proceedings.

Our professionals at the firm have been handling a wide array of cases before High Court in winding up proceedings. The firm regularly advises on issues relating to winding up proceedings, bankruptcy and insolvency proceedings both in litigation and non-litigation matters.

Employment and Labour Law

Labour law in India is growing vast and stringent making it compulsory to the employers to understand and be compliant on the same.

Our offerings

- Structuring executive compensation keeping in view the welfare laws and our client's requirements.
- Drafting and executing Sexual Harassment at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- Advice on issues relating to Employee Stock Option plans and draft Employee Stock Option Plans and the related documentation.
- Help employers in proper documentation of all employment related matters, such as offer and appointment letters, employee agreements, non-disclosure and confidentiality agreements, IP assignment, non-compete, non-solicit, non-poach agreements, termination, release and relieving, waiver letters.



Legal Services

- Handle suits and respond to respond to legal notices arising out of misconduct, breach of agreements by employees, illegal acts by employees, breach of non-compete agreements etc.
- Provide contentious and non-contentious legal services in relation to matters such as wrongful termination, discrimination, retrenchment, harassment at workplace, whistle-blower actions, breach of confidentiality, non-solicit/non-compete obligations, and also in relation to initiating criminal and civil actions related to employment.
- Registration of a Company with various departments including VAT, Service Tax, Professional Tax, among others.
- Providing legal services to our clients in relation to exit, winding up and liquidation of operations.
- Advising on the best suitable structures and incorporation of a Private Limited Company; LLP; Society; or a Trust in India; along with related compliance requirements, handling corporate and legal Due Diligence.
- Compounding of offences by NCLT (earlier CLB) and the RBI for non-filings or delayed filings of FC-GPRs and FC-TRS forms with the RBI and any other contraventions of FEMA laws.

General Corporate, Corporate Secretarial, Regulatory and FEMA

The general corporate advisory services that we provide cover all stages of the life cycle of an enterprise including development of an idea, structuring the investment, setting up operations, growth and expansion, restructuring/renewal/transformation and exit.

Our Offerings:

- Pre and post approval from the RBI/FIPB for the issue and gift of shares.
- Assistance in corporate governance matters such as shareholder and director disputes, directors' duties and liabilities, board composition and preparation of board policies.
- Advising and assisting on sectoral requirements w.r.t. Foreign Direct Investment; External Commercial Borrowings in Indian Companies, pledge of shares, Overseas Direct Investment and related approvals from RBI/FIPB.
- Setting up of a Unit in a SEZ and its related compliances.
- Drafting, reviewing and negotiating commercial contracts and agreements.

Immigration

Our firm extends support to in-house HR and Immigration departments on immigration matters to facilitate Indian entities engage overseas professional and employees. We assist in filing H1B, H4, L1B, L1A and B visas, investor visas among others. The firm advises companies on relevant support documentation, inherent issues involved in filing petitions, drafting support letters, preparing forms, collating material papers in support of the petitions.

Intellectual Property Rights

We at SBC extends IP services to Indian and Foreign clients in filing and prosecution of Indian, US, Singapore, PCT International and National phase and Conventional applications, analyze Patent, Trademark and Copyright violations/infringement cases and initiate legal remedies for protection of respective intellectual property rights of clients, and we also assist clients in registration of Copyrights, Designs, Geographical Indications and Plant Variety Protection.



Legal Services

Joint Ventures and Venture Capital

SBC has substantial expertise in advising on a wide range of joint venture structures and strategic alliances. We have represented and assisted several Indian and International corporations in structuring and negotiating their joint venture agreements. Our team draws on its understanding of domestic and international laws and utilizes its vast experience in cross-border transactions to provide advice on commercial, strategic, regulatory and tax issues involved through all stages of the joint venture transaction.

Our Offerings:

- Advising on entry of foreign companies into India
- Advising at all stages of the joint venture transaction, from planning to the incorporation of the joint venture company and addressing related legal compliance
- Creating strategically viable methods of investment best suited to the client's needs
- Conducting due diligence
- Drafting share purchase agreements and shareholder agreements
- Advising on exits including by way of IPO, takeovers, and third-party sale; and
- Advising on matters relating to intellectual property rights, licensing, antitrust, tax and employment issues

Real Estate and Infrastructure

We are engaged in advising and furnishing opinions on complex issues relating to real estate and infrastructure projects enabling clients to take informed

decisions during investments, joint ventures and restructuring of existing transactions. We advise on procedural and practical issues and assist clients formulate pragmatic strategies during investments, for acquisition of land for large infrastructure projects and during restructuring of projects that have not been executed for various reasons. We assist in registration of the necessary documents with statutory and revenue authorities and in carrying out mutation proceedings for evidencing change in ownership.

The team is highly proficient at handling assignments ranging from title due diligence and transaction structuring, drafting and negotiating a wide variety of contracts such as conveyance, joint development, leases & licenses, construction, operations & management contracts, to providing complex advisory for land acquisition, township development and slum rehabilitation projects.

Corporate Governance

Our team lays a strong foundation to help businesses enhance their reputation and reap market opportunities through our value-driven, sustainable, relevant, and contemporary approach to corporate governance. This is further enhanced through holistic advice based on comparable local and international references and deep integration into the governance ecosystem, including proxy advisers and stewardship services. We advise corporates on how to deal with workplace situations proactively and put in place practices valued by large investors.

With innovation at the heart of our practice, we advise corporates on how to deal with dynamic workplace situations proactively and put in place practices valued by large investors. This is helped by our drive to be ahead of the curve, whether by way of the bespoke products and intervention techniques we



SBC service offerings



Legal Services

develop for our clients or with our Centre for Corporate Governance that undertakes focused research & analysis of regulatory and commercial trends across the world.

Investment Funds

We at SBC are involved in providing end-to-end legal, tax, structuring and regulatory advice in relation to investment funds and asset managers. We have been trusted advisors to our clients for providing assistance throughout the life cycle of a fund, including advice and execution in terms of setting up of the vehicles, regulatory approvals, documentation, governance framework, policies, compliance filings, due diligence and winding up process.

Our investment funds practice is comprised of trusted advisers, focused on providing commercial advice and solutions to the clients. We act for foreign and Indian sponsors in setting up onshore and offshore funds, including private equity funds, venture capital funds, mutual funds, real estate investment funds and pool-investment vehicles. Our practice also includes advising such funds in investments in and divestments from, publicly traded and privately held Indian companies.

Banking and Finance

Our team advises on a broad range of domestic and cross-border lending transactions. We are advised on all types of financing transactions, including rupee and foreign currency financings, structured financing, including models such as co-obligor, cross collateralisation, guarantee backed and corporate funding, loan against shares, real estate finance, export finance, hybrid debt, securitisation, bond issuances, including private placements to domestic as well

as foreign portfolio investors, masala bonds, dollar-denominated bonds, debt restructuring and resolution under various schemes of the Reserve Bank of India, stressed assets financing, last mile financing, arc financing and insolvency. Our full spectrum of banking and finance services includes corporate debt, Acquisition and leveraged finance, Project Finance, Real Estate finance, Asset Finance, Trade Finance, Securitisation, Debt Capital Markets, Debt Restructuring and Insolvency and Funds etc.

Arbitration

With experience in international commercial and investor-state arbitrations and disputes across all key sectors globally, we represent our clients in investment arbitration, joint venture and M&A disputes, commercial arbitrations as well as enforcing or challenging awards and foreign judgments in the sectors of energy, banking and finance, construction and infrastructure, manufacturing, pharmaceuticals, technology and telecommunications, to name a few.



SBC service offerings



Financial & Risk Advisory

Today's digitalized environment is evolving day by day, so risks do. Today's complex risk environment places extraordinary demands on organizations. Risk management helps you protect your valuable assets, trade secrets, employee information, Organization good name, intellectual property. Working with SBC risk experts team helps you address risks associated with increased regulatory oversight and competition. Our team works with clients proactively to help them identify and mitigate business and functional risks, optimize costs, build efficiencies in processes by strengthening internal controls and systems. We have an expert team of qualified professionals with diverse knowledge and industry experience working with leading companies, both listed and unlisted, having a domestic and multi-national presence.

Governance, Risk, and Compliance Services

In today's business environment, regulators, investors, and independent directors are focusing on corporate governance. Organizations need to fine tune their processes and controls. Many organizations are recognizing the need to transform their internal audit and risk management functions to turn these challenges into opportunities.

Our Offerings

- Enterprise risk management
- Internal audit transformation
- Outsourcing or Co sourcing
- Control testing
- SOP development
- Business process improvement

Financial Risk Management

Today's world is more concerned about financial risk have been increasing. Various investigations are ongoing on multinational enterprises. Enterprises of all kinds and sizes want robust financial risk management framework to meet compliance demands.

Our Offerings

- Assist clients in cash-flow modelling, structural and document review
- Operational risk assessment
- Market and Liquidity risk assessment
- Capital analysis and review
- Structured finance deals

Forensic Audit and Investigations

Financial scandals have been increasing at rapid phase over past decade. Competitor and regulatory pressures are challenges business leaders take in stride, what they often do not expect is misconduct from internal or external perpetrators who can severely damage a company's reputation. SBC forensic professionals provide strategic consultation to organization, helping them resolve high state matters including corruption, fraud, and accounting irregularities.

Our Offerings

- Financial data analysis
- Damage assessment
- Business valuation



SBC service offerings



Financial & Risk Advisory

- Writing reports
- Maintaining documentation
- Tracing illicit funds
- Due diligence reviews
- End-use monitoring of funds

Internal Audit Services

Our Internal Audit Consulting team performs internal audits to provide an independent and objective review on the functioning of an organization's systems, processes, and controls to management. We identify risks in each business function, perform process walkthroughs, documentation review, data analytics, identifying areas of risk due to gaps in the process and scope of improvement in operations. Basis this, we suggest practical recommendations to management to introduce relevant controls, improve operational efficiency, and minimize risk.

Standard Operating Procedures (SOP) Development

As part of our Risk Advisory Services, we assess, develop and document Standard Operating Procedures (SOPs) and Policies for organizational functions based on the facts of the client, their risk profile, and management objectives. Our SOPs introduce best business practices based on our diverse exposure and knowledge pool created over decades of professional practice.

Internal Financial Controls (IFC) Compliance

We help our clients in complying with IFC requirements for financial reporting as per applicable guidelines of Companies Act 2013. We perform design and

testing of IFC Framework which includes documenting Risk & Control matrices, testing, and validating controls from a design and effectiveness perspective to safeguard the interest of various stakeholders.

Cost Optimization

We evaluate critical processes as identified by the management of the Company and assist the clients in eliminating activities that don't create value, enhance process optimization, and identify areas and tools for saving cost.

Cyber Security Audit

We have a specialized team that advises clients in minimizing the cybersecurity risk in today's technology-driven eco-system. We evaluate IT policies, access rights, security vulnerabilities of the network, server, workstations, etc. to enhance an organization's response to the increased risk of cyber-attacks.

Risk Assessments

We engage with clients to carry out a risk assessment of the critical process, preparation of process risk registers, categorization of risks, drafting and deployment of detailed risk mitigation plan. Such Risk Advisory Services enable us to support the client in long term monitoring of operating effectiveness of risk mitigation plans.

Process and Operational Audits

We carry out special reviews as directed by the management of the client to appraise the effectiveness, efficiency, and sufficiency of systems and controls of



SBC service offerings



Financial & Risk Advisory

a specific process or division of the Company. Accordingly, based on observations, the risk is assessed, gaps are identified, and suggestions are discussed with management to minimize these risks.

Diagnostics Review

Our team of Risk Advisory Consultants help our clients in identifying the root cause of key challenges faced by the business as identified by the management and identify key management initiatives required to address these challenges and enable optimism growth. We conduct interviews with key personnel, review documentation, perform process walkthroughs to identify the gaps in strategy, systems, team, etc., perform root cause analysis and accordingly share recommendations for improvement, with management.

Store/Outlet Audits

We provide support to our clients in assessing the performance and health of a store/outlet by conducting store/outlet audits based on the parameters agreed with the management. This includes surprise physical verification, store controls review, mystery audits, physical stock count, store performance review, etc.

Business Revival Support post-COVID-19

This supports businesses to implement and monitor new processes, policies and mitigating controls for new emerging risks post COVID situation for business continuity.



Mergers and Acquisitions

Our mergers and acquisitions service can help companies associate with partners that have complementary capabilities to gain access to new markets and channels, share intellectual property or infrastructure, or reduce risk. As new technologies emerge or as innovation cycles get faster—the more such relationships make sense. We help reduce the perennial problems associated with managing business partnerships- as companies increasingly strike relationships with partners in different sectors and geographies. Our strategic and hands on approach helps customers achieve compliance, business growth and expand their presence through strategic mergers and acquisitions.

DEAL ADVISORY

Sell side

Deal advisory services for divestments of businesses, disposal of strategic assets, identifying strategic partners and Joint Ventures

Our team of experienced professionals across sectors can support you in your strategic objectives, including divestments or forming joint ventures. With our global presence, we can leverage upon our local and international network offices to reach out to business houses, conglomerates, buy-out funds and other corporates to drive value for the client.

Our objective is to drive forward the transaction and conclude it timely and effectively, while maximizing value creation for our clients.

As end-to-end deal advisors, we will be involved at every step required for the closure of a successful deal, including the following:

- Developing a transaction strategy
- Reviewing and finalizing the business plan
- Preparing information memorandum and other marketing documents
- Identifying and approaching strategic partners

- Finalizing the structure of MoU
- Negotiating terms and valuation
- Managing the due diligence process
- Reviewing and finalizing the transaction documents
- Facilitating closure of transaction
- Project managing the complete deal process by acting as a single point of contact for our clients.

Buy side

Deal Advisory Services for Domestic, Cross-Border Inbound and Outbound acquisition of businesses and strategic assets.

With a strong domestic and global presence and expertise in cross-border transactions, we are best placed to manage M&A transactions with overseas involvement in searching for an international or a domestic company as an acquisition target that is the best strategic fit for your business.

Our objective will be to drive forward the transaction and conclude it timely and effectively.



Mergers and Acquisitions

We will be involved at every step required for the successful closure of the transaction, including the following:

- Developing the buy-side transaction strategy
- Identifying the target/strategic partners, with the assistance of our local/overseas network firm in the respective geography, wherever required
- Brainstorming regulatory and tax-related matters
- Identifying and approaching strategic partners
- Shortlisting the partners based on defined parameters
- Negotiating terms and valuation with the shortlisted partners
- Finalizing the structure of MoU with the shortlisted partner
- Managing the due diligence process
- Reviewing and finalizing transaction documents
- Facilitating closure of the transaction

Fund raising (equity and debt) advisory

Our highly experienced team of professionals spread across sectors will assist you in raising funds (debt and equity) for growth capital, inorganic and strategic initiatives, distress situations, leveraged buyouts, acquisition financing, etc.

We have worked with a range of financial institutions, including banks, NBFCs, private equity and venture capital funds. We have the ability to reach out to global private equity and venture capital funds to attract quality growth capital.

As advisors, our objective will be to drive forward the transaction and conclude it timely and effectively, unlocking maximum value for stakeholders.

We will be involved at every step required for the successful closure of the transaction, including the following:

- Developing the transaction strategy
- Identifying and approaching the right set of target investors
- Reviewing and finalizing the business plan
- Preparing information memorandum and other marketing documents
- Negotiating terms and valuation
- Managing the due diligence process
- Reviewing and finalizing transaction documents
- Facilitating closure of the transaction

DUE DILIGENCE

Our team of sector and technical experts specialize in financial due diligence and offer a proactive and pragmatic approach tailored to mitigate risks and provide value beyond the deal. We partner with you to identify and mitigate potential transactional risks, to assist you in taking an informed decision and to provide tailored recommendations on deal-related challenges. Our team of sector and technical experts specialize in due diligence and offer a wealth of industry knowledge and operational experience. We would provide you a scalable solution that can be tailored to mitigate the complexities involved in deals. Our goal is to offer the powerful combination of excellent service and responsive relationships to deliver relevant and cost-effective solutions based on industry best practices.

Our approach to due diligence provides insights on:



Mergers and Acquisitions

- Quality of revenue - Identifying the key business drivers
- Quality of earnings - Ascertaining the sustainability of earnings
- Working capital - Normalising for seasonality and one-off items
- Net debt – Estimating immediate cash outflows
- Contingent liabilities - Summarizing the significant exposures
- Tax positions - Assessing the history of claims and risk areas

Our tax and financial due diligence service would assist you at various stages of investment life cycle:

- **Private Equity due diligence:** Due diligence services that are clearly linked to PE firms in evaluating an investment in a potential target.
- **Buy-side financial due diligence:** Due diligence services that are linked to our corporate client's requirements as purchasers/acquirers.
- **Sell-side/vendor initiated financial due diligence:** A balanced and independent due diligence approach considering the management's views and comments on the identified issues which would help the prospective purchaser take informed decisions.
- **Vendor Assistance:** Due diligence services to identify potential impediments during an exit or to address value impacting issues at an early stage, helping clients take corrective action.

TRANSACTION TAX

Our transaction tax experts understand your business, anticipate your needs and come up with tax solutions that help you achieve your business objectives in an efficient and compliant manner. With deep technical skills and practical transactional experience, our Transaction Tax team will support you in achieving your goals in today's rapidly changing environment.

Our offerings

- Acquisition, disposal, merger, spin-off, capital reduction, share-buyback, or any other form of organisational or capital structuring/restructuring
- Acquisition of Distress Assets, and entities covered under Insolvency & Bankruptcy Code, 2016 (IBC)
- Supporting Committee of Creditors (CoC) in evaluation of Resolution Plans submitted by bidders under IBC
- Project manage cross-border mergers and acquisitions
- Restructure your diversified businesses with the aim to build focus and/or dispose what's non-core
- Restructure to capture or realise the value of your business
- Restructure to raise money or enter into a JV/tie-up
- Rationalise multi-layered structure or group holdings and facilitate achieving a tax-efficient organisational structure
- Voluntary liquidation/spin-off under IBC
- Attain a robust tax structure to achieve your business objectives



SBC service offerings

Mergers and Acquisitions

CORPORATE FINANCE

Corporate Finance is the area of finance that deals with sources of funding, the capital structure of corporations, the actions that managers take to increase the value of the firm to the shareholders, and the tools and analysis used to allocate financial resources.

Our highly skilled professional team will ensure that the primary goal of corporate finance i.e., maximization of the shareholder value is met with full efficiency. We strive to be a leader for exceptional client service by providing a level of global expertise combined with a local understanding of our client needs.

Our team focuses on providing unprecedented services by ensuring a level of global expertise combined with a local understanding of client needs.

Our offerings

- Business Growth Strategy Advisory
- Mergers Acquisitions – Domestic and Cross Border
- Fund raising — Venture capital and private equity
- Debt Funding
- JV/ Technical Collaboration
- Structured Finance
- Business valuations & fair value opinion
- Structured products for promoter financing
- Structured products for balance sheet, capital structure & liquidity management



Our global network across various countries helps in providing specialized and detailed market analysis thereby enhancing the client value and ensure closure of necessary documentation for seamless conclusion of a particular transaction.



Outsourcing Services

Our outsourcing practice provides companies with a range of accounting, advisory and compliance services to support growth and cater to the changing needs. Our dedicated team offers operational efficiencies through streamlined working processes resulting in cost optimizations in management expenses.

Payroll processing- Check & Implementation services

- Calculating Pay checks and Tax Obligations
- based on Employee Time Sheets
- Providing Management Reports
- Employee Self-service Features
- Time off Tracking, Pay Master
- Tax Liability
- Labour Allocation
- Accrual Balances
- Payroll Tax Reporting
- Pay Register
- Department Summary
- Job Costing
- Workers Comp
- Year-end Processes

Monthly Compliance Services

- Responsible for Statutory compliance under all applicable laws including Companies Act, Income Tax Act, GST etc.
- Responsible for periodic (as required) E-TDS returns, GST returns, Indian Pension fund filing, and any other filings/reporting's as may be required for effective operations of the companies as and when required
- Assisting the management in coordinating with the auditors for statutory audit process for both the units including addressing audit queries/observations under the guidance of Head office management team

- Support and undertake as necessary direct and indirect tax audit requirements for both entities.

MIS Reports:

- Daily/Weekly reports covering
 - Sales
 - Purchase
 - Inventory
 - Resource
 - Receivables
 - Payables
 - Fund status
- Monthly performance reports, including analysis as per agreed KPIs
- Budget Vs Actual performance reports
- Assistance in automation of dashboards and reports
- Reporting for the board

Audit Assistance

- Liaison with the audit team for requirement understanding and query resolution
- Compliance with applicable accounting standards – US GAAP, Ind-AS, IFRS
- Preparation of books, balance sheet, profit and loss, schedules and notes
- Internal controls checks and compliance
- Tax computation, ESOP computation, Compliance checks



SBC service offerings



Outsourcing Services

Accounting and Bookkeeping Services

Bookkeeping - Our bookkeeping services have helped organizations solve business issues and assist with core bookkeeping functions. We will help in areas including but not limited to accounts payable, accounts receivable, and payroll.

Monthly Reporting - With SBC, you will receive thorough and detailed accounting reports that best suit your organization. Our highly driven and dedicated accountants provide accurate monthly financial reports.

Account Reconciliations - We offer dependable account reconciliation services that clearly and accurately reflect financial statements. As a benefit to your organization, our timely reports ensure balances are accurate.

Financial Statement Preparation - Our team has the knowledge, experience, and dedication to provide precise and timely financial statement preparation services. We offer tailored services to your organization, ensuring your organization's unique accounting and reporting needs are met.

Year-End Reporting - We provide nothing less than accurate, detailed, and timely year-end reporting services.

Audit Preparation - We deliver organized audit preparation services with all up-to-date practices in order to deliver proper and satisfactory results. Our team will manage your financial audit process with the accuracy, detail, and meticulousness our firm is known for.

Quality Control Operations - Review and Assessment

- Ensuring operational quality
- Visual inspections
- Functional tests
- Incoming resource inspections and supplier evaluation
- Production-accompanying tests
- Goods issue checks
- Sampling
- Documentation, analysis and evaluation

Reconciliation Services

- Bank Reconciliation
 - Periodic reconciliation of your bank statements with your internal financial records
 - Reconciliation of your General Ledger with vendor invoices
 - Full and Partial reconciliation
- Account reconciliation
 - Reconciliation of internal accounting records with bank statements
 - Reconciliation of vendor account statements against bank statements
 - Full & Partial Reconciliation
 - Ledger reconciliation with vendor invoices
 - Paid checks matched against the issued check list
 - Other tailored reconciliation processes as relevant in your case



SBC service offerings



Outsourcing Services

Business Process Outsourcing Services

Inbound/out bound Outsourcing Services - This service helps client to ensure that we can respond efficiently and appropriately, to customer queries/sales calls, feedback, surveys, and other activities, which would lead to success in their sales and acquisition strategies, thus leading to revenue generation

Customer Care Center - Customer care offerings include customized customer service, after sales support, revenue management and order processing services, among others. With our comprehensive inbound and outbound customer care support, email management, live chat and mobile SMS/text support, we address all the needs of your customers and enhance your brand value by implementing your Customer Relationship Management strategy, by functioning as a seamless extension of your business.

Order Management Services - The entire order process from quote to fulfillment requires optimization from the organization's perspective. Efficient order management results in cost efficiency, speedy and on-time fulfillment, increase in customer satisfaction, reduced occurrence of errors, generation of actionable insights, and educated decision-making.

Post-Sales Support - Our experienced and skilled staff can provide email support pertaining to various domains such as product queries, After sales queries, Information queries, Shipment information etc.

Business Makeover

Our Business makeover Services help our clients transform into a performance driven, self-sustained organization by identifying their strengths, weaknesses, opportunities and threats (SWOT analysis) and building guiding principles adapting to the same.

- Buy / Lease
- In house production/ Out source
- Procurement models
- Make/ buy
- Hire / Out
- Source

Business Process Redesigning Services

A peek at the frauds occurring in businesses reveals that they occur primarily due to absence of good controls in the business processes that govern operations. Conversely, a very tightly controlled process runs the risk of inefficiency due to bottlenecks. It is, hence, very critical to define business process that maintains a good balance between controls and efficiency. We help you design & implement business processes that are scalable to growth in operations and has a good balance of internal controls and smoothness of operations – helping reduce inefficiencies



Outsourcing Services

Finance and Accounting (F&A) services

- **Procure to Pay Services**

- o Sourcing
 - Vendor Management
 - Negotiations & Contracting
 - Day-to-day Purchasing
 - Catalogue Management
 - Requisition Management
 - PO Processing & Helpdesk
 - P Card Administration
 - Master Data Management including Vendor, Item, and Material Master Maintenance
- o Invoice Processing & Helpdesk
 - Scanning, Indexing, and Coding
 - E-invoicing
 - Invoice Posting
 - Refund Claims reporting
 - Employee Claims (expense reimbursements)
 - Vendor Helpdesk
 - Payment Run
 - Disbursements
 - Discounting
 - Month-end Accruals and Taxation
 - Withholding Taxes
- o Reporting & Compliances
 - Cost Savings Tracking

- Contract and Regulatory Compliance
- Month-end Accruals and Reporting
- Spend Analytics and MIS
- GST and TDS, Tax filings
- PF, ESI and social security filings
- Payroll and salary processing, employee taxation
- Incentives, refunds filings
- Management audit and compliance advisory

- **Order to Cash**

- o Contract & Order Management and Customer Master
 - Contract Preparation & Compliance
 - Catalogue Management
 - Order Entry, Review and Release
 - Order Tracking & Validation
 - Distribution Coordination
 - Inventory Management
 - Customer Database Management
- o Credit Control and Invoicing
 - Credit Analysis and Review
 - Credit Appraisal and Credit Limit Management
 - Billing & Invoice Adjustments
 - Discounts & Allowances
 - Tax Accounting
- o Accounts Receivable and Collections
 - Collection Processing
 - Collection Applications
 - Unallocated Payments and Exceptions Handling



Outsourcing Services

- Collection Reconciliation
- Bank Liaison
- Discounts
- Loyalty Program Management
- Dunning Letters & Payment Follow-up
- DSO Management
- Bad Debts Provisioning
- Legal Coordination for Recovery Proceedings
- Collection Reporting & Analysis
- o Reporting / Analysis
 - Sales Trend Analysis
 - Revenue Forecasts
 - Cash Management
 - Budgeting and Planning
 - Month-end Reporting
- **Record to Report**
 - o General Ledger Accounting
 - Journal Entries
 - Reclassifications
 - Pre-payment and Adjustments Entries
 - Period End Accrual Entries
 - Inter-company Transactions Accounting
 - Reconciliations
 - o Fixed Assets
 - Recording of Additions, Disposals, Sale, and Transfers
 - Review & Capitalize Work-in-progress
 - Depreciation Run and Posting
 - o Period Closing & Reporting
 - Reconcile and Close Sub-ledgers
 - Review Accruals
 - Foreign Exchange Revaluation Run
 - Tally Inter-company
 - Post Final Adjustment Journal Entries
 - Trial Balance Generation
 - Release Periodic Income Statements and Balance Sheet
 - Statutory Reporting
 - On demand / One-off Reports
 - Income Tax Filings, Handling Compliances, and Accounting
 - o Treasury
 - Cash Management & Forecasting
 - Bank Reconciliations
 - Analysis and Reporting for Hedging
 - Debt Management and Reporting
 - o Other Services
 - Financial Planning and Analysis
 - Management Reporting
 - Budgeting and Analysis
 - XBRL Tagging & Filing
 - Setup the accounting policies and procedures
 - Tax preparation & Advisory
 - Project management
 - Budgeting
 - Compliance
 - Secretarial
 - Ind-AS, US GAAP & IFRS Reporting
 - Reconciliation of intercompany transactions



SBC service offerings



Outsourcing Services

US Tax Return Preparation Services

We have a staff of CPAs ready to serve you. We will reduce your costs drastically by giving us your business we can ensure reduced payroll expenses, maximum return on capital, accelerated workflow. We guarantee the workload we take on will allow you to focus on expanding your client base.

- Federal Return Filing
- State Tax Return Filing
- City Tax Return Filing
- Consultancy on 401K & Retirement Plan
- E-filing the FBAR (Foreign Bank & Financial Account Report)
- ITIN (Form W-7) Applications
- SFOC Procedure (Streamlined Foreign Offshore Compliance procedures)
- FATCA Reporting Compliance
- Get the right advice for efficient tax planning
- 4868/2350 Extension Filing
- Amendment Tax Return with IRS compliance

Financials Preparation under US GAAP

Preparation of financial statements that give a true and fair view in accordance with the applicable Financial Reporting Standards and other generally accepted accounting principles in India, including US GAAP standards.

Legal Services

Managed Document Review - Document review and analysis for regulatory and internal investigations, litigations, and compliance reviews.

Contracts - Review, analysis, abstraction, negotiation, and consulting across multiple agreement types and industries.

M&A - Due diligence and related support for mergers and acquisitions, spin-offs, divestitures, and corporate restructurings.

Compliance - Customized program design and support to help comply with regulatory requirements or internal policies.

Legal Operations - Strategic planning and execution for companies' intent on running their legal departments like a business.

Legal Spend Management - Invoice review programs to monitor compliance with billing guidelines and develop meaningful legal spend analytics.





Core Team



Transfer Pricing &
International Taxation,
Business Advisory &
Litigation



CA Mithilesh Sai
Sannareddy

Mithilesh has over 13 years of management and consultancy experience in assisting clients on Taxation, Transfer Pricing, Regulatory matters, Advisory and Litigation. Mithilesh's expertise and experience include Transfer Pricing - Advisory, Documentation, Representation, filing Advance Pricing Agreements (APA- Bilateral and Unilateral) Applications and related assignments, Global Transfer Pricing Review for MNEs, Planning & Implementation of BEPS three-tier documentation, International Tax Inbound and Outbound advisory, Advisory in the areas of Indian Taxation, International Tax and the Double Taxation Avoidance Agreement (DTAA) - US, UK and Singapore Taxation, Advising clients on managing their tax structures including outbound investments, Evaluation of alternative cross border operating structures for MNEs, Transaction tax and Corporate tax advisory services to clients in Technology, Pharma, Construction and Real Estate Industry in relation to Tax, FEMA, SEBI and Stamp Duty regulations, Tax due diligence for various listed and unlisted clients and Liaising with statutory authorities, bankers, lawyers, company secretaries for various clients.

Mithilesh has represented more than 50 Tribunal appeals before Hyderabad ITAT and made more than 100 CIT(A) and DRP filings and representations. Mithilesh is a Chartered Accountant and Lawyer by profession. He also holds Certification in International Taxation and Forensic Audit. He is a key resource person of SICASA for International Taxation & Transfer Pricing matters. Mithilesh is a secretary of Hyderabad Chartered Accountants Association (HCAS).

Email: mithilesh@sbcllp.in **Phone:** +91 95531 11131

Direct Taxation, Audit



CA Hemanth
Kolachana

Hemanth has over 12 years of Consulting as well as Industry experience. His core areas of expertise include Direct Taxation (Corporate, International & Individual taxation - Compliances, Advisory and Litigation), Statutory Audit, Due Diligence and FEMA. He extensively works with clientele operating in Real Estate, Manufacturing, IT/ITeS, Pharmaceutical and FMCG industries.

Hemanth was previously associated with Big4 in Corporate & International Taxation practice. He also headed Tax division of IT Company and managed their Direct Taxation (Corporate, International & Individual taxation) and Indirect Taxation (Compliances, Advisory & Litigation).

Hemanth is a Chartered Accountant by profession. He is an active speaker as a key resource person in ICAI and has contributed various articles. Hemanth is fond of teaching and teaches Income Tax and Auditing to CA students.

Email: hemanth@sbcllp.in **Phone:** +91 94938 88280

Indirect Taxation & Foreign Trade Policy



CA Avinash Patnana

Avinash has a wide-ranging consulting experience of over 10 years in Indirect Taxes covering GST, Customs, Excise, Service Tax. His core expertise is on advising many Indian as well as Multinational Enterprises in the areas of Indirect Taxation Advisory, Litigation and Compliance services.

Avinash was actively involved in GST implementation in India assisting clients in different industries in their GST Business Impact Analysis, Migration Strategy including Tax/Credit Optimization and other key aspects required as a part of GST migration. Avinash has worked extensively in obtaining different incentives extended under the Foreign Trade Policy, Free Trade Agreements and other Capital Incentives extended under different Central/ State Government Schemes.

Avinash was previously associated with Big4 as part of Tax and Regulatory practice. He is a Chartered Accountant by profession. He is an active speaker on various topics of GST in seminars organized by ICAI branches.

Email: avinash@sbcllp.in **Phone:** +91 81212 69707

Valuations & Virtual CFO Services



CA Preeti Reddy

Preeti has over 10 years of experience in Valuations & Financial Modelling, Financial Planning & Analysis, Accounting & Variance Analysis and Virtual CFO services. Preeti has handled vast clientele engaged in Technology, Industrial, Financial Services and FMCG industries.

Preeti is specialized in providing valuation services to both global clients and clients in India covering entire spectrum of Valuations which includes Valuations of Enterprises, Financial Instruments, Intangibles, Tangibles, Valuation for Financial Reporting purposes (IND AS, IFRS & US GAAP), Valuations for Statutory and Regulatory purposes under Income Tax, RBI, SEBI, Takeover Code, ESOP, Companies Act, FDI Valuation.

Preeti was earlier associated with Big4 in Transaction Tax Division. She also headed Finance department of FMCG company where she was involved in leading the finance team on operations and strategic decision-making front. Preeti is a Chartered Accountant by profession.

Email: preeti@sbcllp.in **Phone:** +91 99663 19630

Core Team



Direct Taxation & Internal Audit



CA Raviteja Parinam

Ravi has over 10 years of Consulting as well as Industry experience. His core areas of expertise include Direct Taxation (Corporate, International & Individual taxation - Compliances, Advisory and Litigation) and Risk advisory (Internal Audit). He works extensively with foreign and domestic clients across sectors such as Pharmaceuticals, Manufacturing, Media, IT/ITeS. Ravi is a specialist in cross border International Taxation and Regulatory matters, Indian Corporate Taxation, Tax litigation matters as well as FEMA.

Ravi was previously associated with Big4 in Corporate & International Tax practice. He also carries Industry expertise having worked for a reputed Company in Pharma & Risk Advisory Industry. During his stint at Big4 and Industry, he has been awarded with multiple accolades for Client & Business excellence. Ravi is a Chartered Accountant by profession. He regularly contributes articles and is also an active speaker in events organized by ICAI on various topics of Income Tax.

Email: raviteja@sbcllp.in Phone: +91 96037 79465

Outsourcing Support & Compliance Advisory



CA Balakrishnam Voruganti

Balakrishnam possesses over 12 years of experience in assisting clients on Auditing, Taxation, Shared Service Center Setup, Outsourcing assignments, Business Analysis, System Study and Setup, Management Reporting, Financial Reporting, Accounting systems and Procedures, Business redesigning in accordance with effective internal controls.

Balakrishnam was previously associated with Big 4 in Audit department and handled Statutory Audits, Tax Audits and Inventory Audits. He also carries Industry experience having serviced as Country head of a reputed MNC where he was involved in heading the Finance Team on the day-to-day activities and business decision making, lead Shared Service Center and was liaising with Stakeholders.

Balakrishnam is a Chartered Accountant (CA), Cost and Management Accountant (CMA), Completed Masters in Business Administration (MBA), Holds Certification on Diploma in Information Systems Audit (DISA) and a Commerce Graduate (B. Com).

Email: balakrishnam@sbcllp.in Phone: +91 96180 42747

Core Team



Audit & Indirect
Taxation



CA Swathi Doogar

Swati has over 10 years of experience in Accounts, Audit, Taxation & Financial Reporting. Swati specializes in the areas of GST, Accounting, Audits. Her competencies include Statutory Audit, Tax Audit, Internal Audit, Bank Audit, Educational Institutions Audit, Concurrent and Stock audits, on an end-to-end Accounting and GST Compliances; SEZ/STPI registrations & filings and TDS Compliances.

Swati was earlier associated with a reputed Bank where she gained wholistic experience around financial institutions regulations, compliances and functioning. She also led Accounts Division of a reputed Transport Company where she was involved in leading the accounts team on the day-to-day activities including guiding on matters relating to various tax compliances. Swathi is a Chartered Accountant by profession.

Phone: +91 88856 95680

FEMA & International
Taxation



CA Vamsi Krishna

Vamsi has over 10 years of experience in FEMA, International Taxation and Income Tax matters. His competencies include advising clients on various FEMA related matters encompassing FEMA compliances, advising on Cross Border - repatriations, remittances, current account, capital account and financial instruments transactions, Business set-up by NRI or person of Indian Origin, Statutory Certifications under FEMA and RBI regulations, Filing of Annual Asset & Liability statement, Availing of External Commercial Borrowings, Valuation of shares for transfer of shares from R to NR and vice versa, Compounding, Export and Import regulations and Due Diligence under FEMA.

Vamsi is a Chartered Accountant and Lawyer by profession and a Commerce Graduate. He also holds Certification on International Taxation conducted by ICAI. He regularly contributes various articles and takes technical sessions in various business forums and professional/business magazines relating to FEMA & Transfer Pricing.

Email: vamsiborra@sbcllp.in **Mobile:** +91 9989166208

Core Team



Transaction Tax &
Structuring Advisory



CA Nayann Saaboo

Nayann has over 10 years of experience in the field of Transactions, Transaction Tax, Succession Planning, Structuring, Due Diligence, Corporate tax and other Regulatory Issues. Nayann was previously associated with Big4 a part of International Tax and Transaction Services team.

Nayann is Chartered Accountant and Lawyer by profession. He has been a star performer (including various recognitions and awards/kudos) for a period of more than 10 years with vast experience in advising clients across borders/ sectors on different aspects related to transactions, tax and regulatory matters. He is also a prominent speaker in various events held by professional bodies such as IIM-A, ICAI, ICSI, C&AG, etc.

Email: ttax@sbcllp.in **Mobile:** +91 9573912456

Audit & Assurance



CA Sampath Reddy
Jilella

Sampath has over 6 years of experience in the field of Audit and Assurance. His expertise lies in performing Statutory and Internal Audits and assisting clients in review of accounts and preparation of financial statements to ensure validity and legality of their financial records by verifying the compliance with applicable Accounting Standards. His diversified experience includes areas of specialization in INDAS, IGAAP, IFRS, Compliances and Reporting.

Sampath carries an edge in assisting clients on Business Analysis, System Study and Setup, Management Reporting, Financial Reporting, Accounting Systems and Procedures, Business Redesigning in accordance with effective Internal Controls. He has serviced clients mainly operating in Construction, Real Estate, Manufacturing, Trading and IT/ITES industries. Sampath was previously associated with Big 4 in Audit & Assurance division. Sampath is a Chartered Accountant by Profession.

Email: sampath@sbcllp.in **Phone:** +91 91772 11200

Transfer Pricing,
Virtual CFO Services &
Valuations



CA Praneeth Narahari

Praneeth is a multifaceted practitioner having over 6 years of experience in Transfer Pricing, Income Tax and Valuation matters. Praneeth is a Transfer Pricing specialist advising MNE clients on Three-tier Documentation, TP Litigation Support & Representations, Structuring of complex inter-company transactions, Alternate Dispute Resolution (APA, MAP and SHR), BEPS Advisory and Valuations for arm's length determination for TP purposes. Praneeth has handled vast clientele engaged in manufacturing, distribution and services activities across a wide spectrum of industries like Technology, Pharma & Healthcare, Industrial, Financial Services and Consumer.

Praneeth was previously associated with a Big 4 firm in Transfer Pricing & International Taxation domain. Praneeth is a Chartered Accountant (CA) by profession along with an accompanying arsenal of being a Cost and Management Accountant (CMA), Chartered Financial Analyst (CFA) – all levels cleared, Certified Financial Modelling and Valuation Analyst (FMVA®) and a Commerce Graduate (B.Com). Praneeth is an All-India Rank Holder in CMA Inter and CMA Final examinations. Over the course of his professional career, Praneeth has been a regular contributor for various forums and associations by contributing articles, participating and moderating training sessions and webinars.

Email: praneeth@sbcllp.in **Phone:** +91 94919 33365

Direct Taxation &
Regulatory



CA Rajesh Vaishnav

Rajesh has over 5 years' experience in India Tax & Regulatory arena. He carries focused experience in Indian Income-tax litigation and compliances including International Tax, Withholding Tax, FEMA and FDI related advisory. His other experience areas include Due Diligence, Statutory and Tax Audits. Rajesh has assisted clientele across various sectors especially in Manufacturing, Technology and Pharma Industries.

Rajesh was earlier associated with Big4 and has assisted various MNCs on complex litigation and advisory matters viz., PE determination for foreign companies in India, Royalty, FTS, and other diverse issues arising from DTAA. During his stint in Big4, he has been recognized for being intellectually stimulating and entrepreneurial. Rajesh is a Chartered Accountant and hold Certification on Transformational Leadership. His other areas of interests include Stock, Crypto, and Money markets research & analysis. He is fond of teaching and writing articles on Tax and Accounts related topics.

Email: rajesh@sbcllp.in **Phone:** +91 63031 58739

Core Team



Audit and Assurance
& Financial Advisory



CA Naveen Chandra
Vikram

Naveen has 3 years of specialized experience in Audit and Assurance. His core competency lies in the field of Statutory and Internal Audit having handled various clientele engaged in Manufacturing, Financial Services, Technology and Real Estate Industries. He carries expertise in IFRS, Ind AS, iGAAP Compliances and Reporting. He also assisted clients on designing and implementation of Internal Controls for Financial Reporting, Financial Due Diligence, Controls testing of various Service Organization Control (SOC) Reports of clients operating in Technology and Financial Service Industries.

Naveen was earlier associated with Big 4. He is a Chartered Accountant by profession and holds Certifications on 'Equity Derivative Analyst' and 'Research Analyst' issued by National Institute of Securities Market (NISM).

Email: naveen.vikram@sbcllp.in **Phone:** +91 83285 40103

Indirect Taxation &
Virtual CFO Services



CA Rupesh Reddy

Rupesh has over 3 years of experience in GST, Virtual CFO Services and various Regulatory Compliances. His core expertise lies in assisting clients across various industries on GST compliances, refund and litigation support, End to end Statutory and Regulatory Compliances and Financial Reporting Advisory. He also handles Statutory and Tax Audits of clientele mainly engaged in Pharma, Manufacturing, IT & ITeS. Rupesh is also specialized in advising clients on Labor Law matters.

Rupesh is a Chartered Accountant by profession. He contributes articles on Indirect Taxation and Labor Law related topics.

Email: rupesh@sbcllp.in **Phone:** +91 90326 74447

Core Team



Audit & Assurance



CA Shiva Krishna
Reddy Patlolla

Shiva has over 3 years of experience in Industry and Practice. His core expertise includes Statutory Compliances, Finance & Accounts Management, Statutory Audit, Tax Audit and Internal Audits of large MNEs in the Health Care, Insurance and Technology Industries. He also has experience in working on Financial Due Diligence engagements.

Shiva is Chartered Accountant by profession and holds a Certification on Anti Money Laundering Laws.

Email: skr@sbcllp.in **Mobile:** +91 98494 54911

Taxation & Assurance



CA Krishna Reddy

Krishna Reddy possesses over 12 years of experience in assisting clients on Auditing, Taxation, Business Analysis, Management reporting, Financial Reporting, Accounting Systems and Procedures, Business Redesigning in accordance with effective Internal Controls, International Taxation, Finance and Accounting, Indirect Taxes and Assurance Services.

Krishna Reddy was earlier associated with Big4 in Audit & Assurance division. He is associated with multiple finance and tax professionals across industries like Pharma, Information Technology, Manufacturing and provides value driven solutions to Finance function of businesses. Krishna Reddy is a Chartered Accountant by profession.

Email: krishna.pv@sbcllp.in **Mobile:** +91 93984 67776

Secretarial & Legal



CS Srikanth Kumar

Srikanth Kumar has over 10 years in Secretarial Compliances & Secretarial Audit, Due Diligence, Preferential Allotment, FEMA & RBI matter, Stock Exchange & SEBI related issues and in dealing with Regulatory Authorities.

Srikanth has vast expertise in Secretarial domain in advising clients on Certification matters, DEMAT matters, Management Consultancy guidance and assistance for the compliance of the various provisions of the Companies Act, SEBI Rules, Stock Exchanges formalities, NSDL/CDSL formalities, Insolvency and Bankruptcy matters, ROC formalities, Handling entire share transfer system and conducting share transfer audit, RBI and Forex Laws Compliance and handling NBFC matters, External Commercial Borrowings Regulations, FDI Schemes, miscellaneous reporting formalities, Company/LLP Incorporation & Compliances. Srikanth is a Company Secretary by profession and is active contributor of articles and webinars on Company Law matters.

Email: srikanthkumar@sbcllp.in **Mobile:** +91 98856 18898

Corporate
Compliances & FEMA



CS Rahul Joshi

Rahul possesses vast experience over 10 years and has been actively engaged with regulatory and administrative authorities on behalf of client. Rahul carries expertise in advising clients on Corporate Secretarial Compliances, FEMA and RBI Compliances. His areas of experience include Secretarial Audit, Due Diligence, Corporate Secretarial, FDI, ODI and RBI related compliances, end to end incorporation & post incorporations compliances of various forms of entities as per Companies Act and LLP Act, Drafting of Petitions with NCLT/Regional Director under various provisions of Companies Act, 2013, Representations before the NCLT, the Regional Director, the Registrar of Companies and various other authorities, Labour Law Compliances.

Rahul's industry specific experience includes IT/ ITES, Pharma, Construction & Engineering, Education and Automobiles. Rahul Joshi is Company Secretary by profession and is member of Institute of Company Secretary of India. He holds Certificate of Trade Mark Attorney with Office of the Controller General of Patents, Designs and Trade Mark and Certification course on NCLT conducted by ICSI. He is actively involved in writing articles on various topics of Corporate Compliances & FEMA.

Email: csrahul@sbcllp.in **Phone:** +91 90324 24568

Indirect Taxation



CA Phani Kiran

Phani has over 8 years of experience in Big 4's in the field of Indirect Tax advisory, Consulting and Litigation handling, including appearance before various appellate forums. His core competencies include extensive experience in all facets of Indirect Taxation such as Goods and Services Tax, Customs, Foreign Trade Policy, SEZ, SVB matters and erstwhile Central Excise and Service Tax. His expertise encompasses addressing the key corporate areas of tax compliance, tax planning, dispute resolution and ongoing tax education. He has led many assignments involving advisory and assistance in transaction planning, anti profiteering analysis, advance ruling, EPC contracts structuring and tax optimization. He has been involved in due diligence exercises and Indirect tax Health Check and review assignments including Tax Position Risk Assessment, tax process implementation and tax compliance

Phani has worked in wide range of manufacturing and service industries / sectors like cement, power, textiles, oil & gas, pharma, chemicals, real estate, construction and EPC. He has also worked on various assignments involving CAPEX structuring from the perspective of State Incentive Optimization. Phani is a Chartered Accountant, Company Secretary and a Commerce Graduate.

Email: satya@sbcllp.in **Mobile:** +91 72071 65162



Our clientele

Clientele

Client service philosophy

- Ascertain our client needs, outline the plan of action and proactively execute to exceed the client's expectations
- Keep abreast with latest developments and update clients about them
- Maintain a transparent communication with clients to enhance client's perception of the value and quality of our service
- Broaden and strengthen client relationships to facilitate better communication and foster client loyalty
- Plan meticulously and execute the client service framework in such a way that commitments are met, potential problems are anticipated in advance and pitfalls are avoided
- Ascertain client's assessment of our performance and suitably change our approach



Clientele

Technology (IT, ITES, Engineering, Electronics, R&D, Deep Tech) – 1/5



Clientele

Technology (IT, ITES, Engineering, Electronics, R&D, Deep Tech) – 2/5



Clientele

Technology (IT, ITES, Engineering, Electronics, R&D, Deep Tech) – 3/5



Clientele

Technology (IT, ITES, Engineering, Electronics, R&D, Deep Tech) – 4/5



Clientele

Technology (IT, ITES, Engineering, Electronics, R&D, Deep Tech) – 5/5



Clientele

Pharma & Healthcare (Pharmaceuticals/Life Sciences, Health Care, Bio Technology) – 1/2



Clientele

Pharma & Healthcare (Pharmaceuticals/Life Sciences, Health Care, Bio Technology) – 2/2



Clientele

Industrial (Automobiles, Aviation, Construction, Manufacturing) – 1/2



Clientele

Industrial (Automobiles, Aviation, Construction, Manufacturing) – 2/2



Clientele

Consulting (Legal, Marketing, Accounting, Architecture, Human Resources)



Clientele

Infrastructure (Cement, Metals, Mining) – 1/1



Stone Plus

Clientele

Consumer (FMCG, Retail, Wholesale, Distribution, E-Commerce, Gems & Jewelry, Hospitality, Services, Seafood) – 1/2



Clientele

Consumer (FMCG, Retail, Wholesale, Distribution, E-Commerce, Gems & Jewelry, Hospitality, Services, Seafood) – 2/2



Clientele

Media & Telecommunications (Media, Entertainment, Telecom)



Clientele

Government & Public Services (Transport, Defense, Education, Power, Aerospace, Logistics)



Clientele

Energy & Natural Resources (Oil, Gas, Power, Chemicals, Sustainable/Renewable Energy)



Clientele

Financial Services (Banking, Capital Markets, Insurance, Real Estate, Fintech, Private Equity)





**Why choose
us?**

Why choose us?

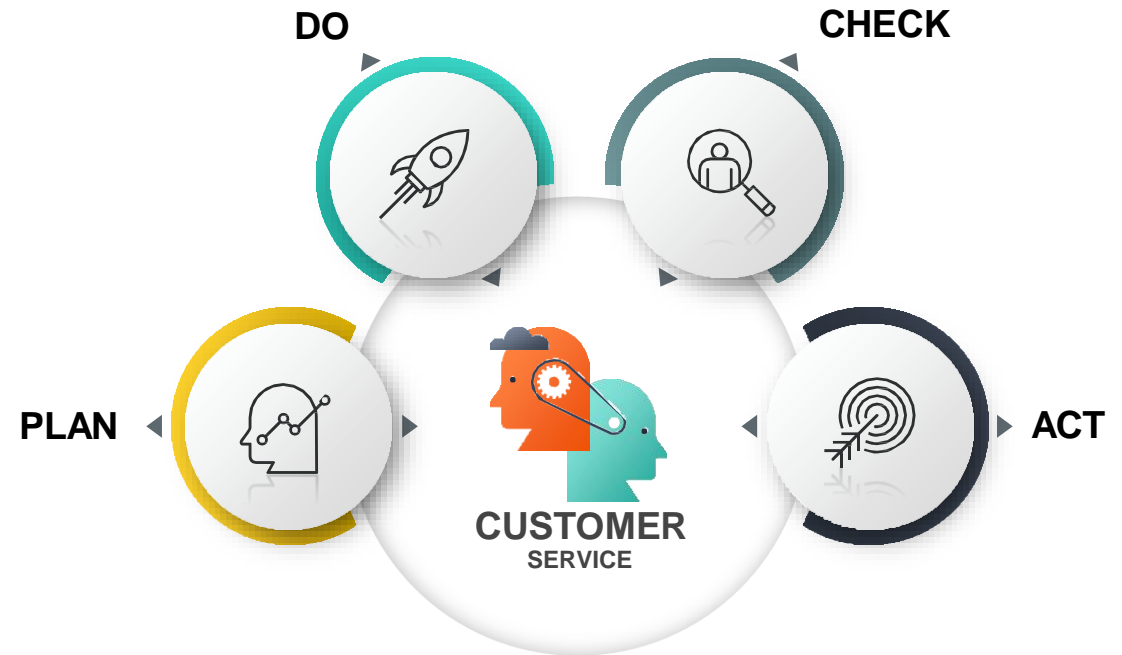
SBC edge



Why choose us?

Customer service

Our customer service starts from customer satisfaction, we are available 24/7 to support on any issues or clarifications, we follow stringent processes for quality assurance and as a result, we have 100% client retention, our quarterly satisfaction surveys have an average of 4.8/5. Our performance has always been on mutually agreed terms with our clients. We set realistic expectations with our clients, at times when some areas are beyond our control, we keep our clients informed and resolve issues at the earliest. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace with contemporary developments and to meet the needs of its clients and customer satisfaction is given utmost prominence.



Why choose us?

SBC quality standards



At SBC, we are proud of our internal processes which we have developed over many years. This shows the experience and knowledge that we maintain at all levels. Our processes ensure the highest standards and reliability in service while providing confidence and assurance to our clients. We have invested heavily in quality processes which ensures that the entire project lifecycle goes through stringent quality measures at every stage.



1

Focus on core business



5

Greater control



2

Operational cost reduction

6

Rising efficiency



3

Releasing internal capabilities



7

Process optimization



4

Better turnout time

8

Structured reporting



Why choose us?

SBC operational hierarchy



Why choose us?

Statement of ethical practices



Effective communication

We recognize the vital role that clear and effective communication plays in sustaining business relationships and safeguarding public confidence.



Business integrity

Business integrity is a key standard for the selection and retention of those who represent and work with us.



Client satisfaction

We aim to deliver client satisfaction by developing and maintaining mutually profitable and lasting relationships with clients, offering value in terms of price.



Environmental considerations

While our focus is primarily economic, yet we take proper account of social and environmental considerations and also recognize that many of our activities will be subject to regulation.

Why choose us?

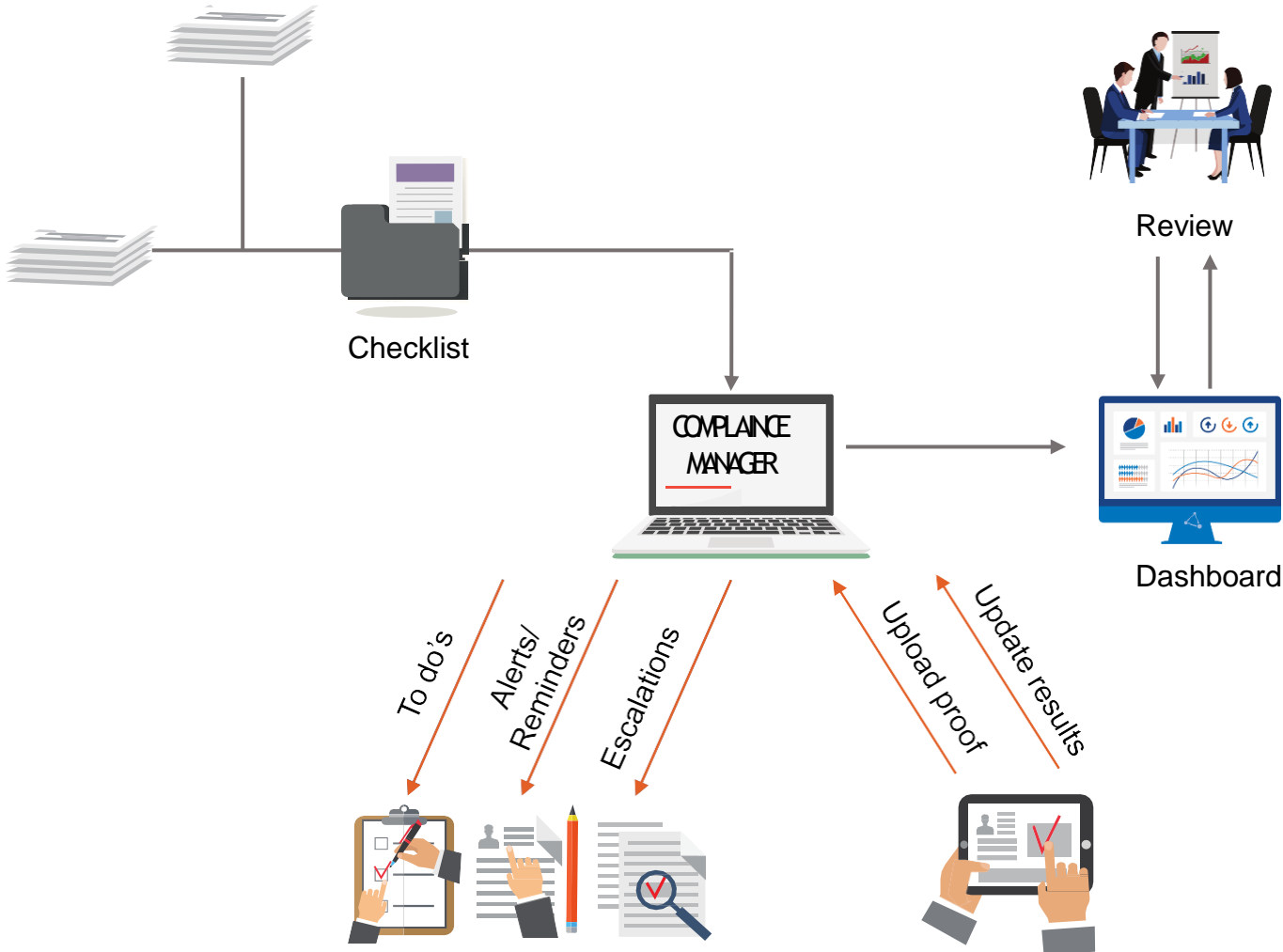
SBC approach

- Creation of comprehensive library of regulation and controls
- Examination of positions taken by company
- Identification of gaps and benchmarking these with the practices of leading companies
- Focused on business performance by aligning business processes to critical compliance requirements
- Integrated industry specific knowledge
- End-to-end solution from diagnosis to execution
- Customization of services based on local relevance
- Access to leading subject matter experts on debatable topics



Why choose us?

Implementation strategy



- Share checklists
- Send monthly compliance calendar
- Allocate tasks, send reminders
- Escalations, whenever needed
- Monitoring of compliance status through MIS on timely basis.
- Review of results for self-assessment

Why choose us?

To summarize: What does SBC mean



Why choose us?

A word from founder



“SBC provides industry specific and client specific knowledge portals and provide advisory with the best brains available on that subject matter”

“ Today, companies are tired of so many revolutionary changes the government is proposing and it’s really difficult for huge businesses to be on top of all such reporting and maintain statutory records. They expect handholding, guidance, implementation support and advisory to meet all their objectives. We at SBC, provide industry specific and client specific knowledge portals and provide advisory with the best brains available on that subject matter. With our clear and effective communication, implementation, continuous support and commitment, slowly but surely, we have won confidence of the clients, we have given lot of free advisory and implementation support with value addition and monetary gain to companies.

Our aim is to develop automated industry specific and law specific applications and solutions to develop knowledge portal and online query resolutions to be specific knowledge partner to take up the highest possible litigative matters at appropriate forums, to be part of government advisory bodies for the statutory and regulatory aspects and ultimately we want to be the best in the country for the tax consulting, advisory and become the best tax litigation advisors”

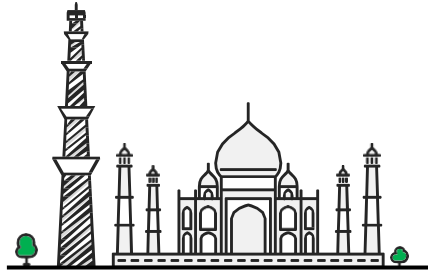
- CA Mithilesh Sai

Contact us



HYDERABAD

Suite 5, Level 3, Reliance Cyber Ville,, Madhapur, Hitech City, Hyderabad – 500081



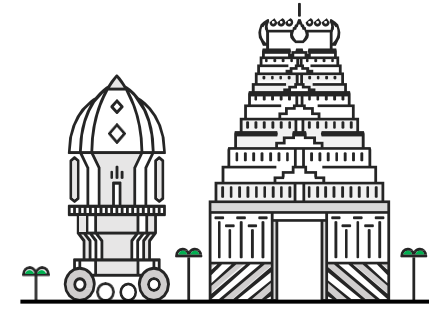
DELHI

C- 699A, 1st Floor, Sector-7, Palam Extn., Dwarka, New Delhi, Delhi 110075



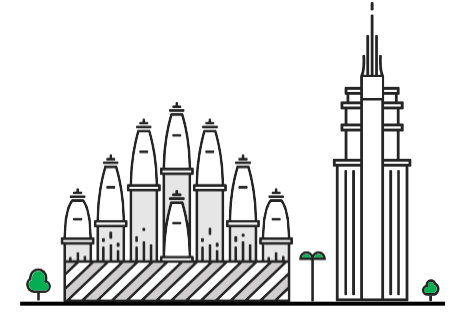
MUMBAI

Flat no.3, Plot no.226/227, Sion East, Mumbai - 400022



CHENNAI

Old no 19, New no 13B, New Bangaru colony first Street, KK Nagar West, Chennai 600078



BANGALORE

90/1, 3rd Floor, Pasha South Square, Rathavilas Road, Basavangudi, Bangalore - 560004

Vizag: Level 3, Kupilli Arcade, Akkayyapalem, Visakhapatnam 530016, Andhra Pradesh

Vijayawada: # 56-11-3, Sri Devi Complex, Y.V.R Street, MG Road, Patamata, Vijayawada, Andhra Pradesh

Tirupati: H. No: 6-154/1, Syamala Nilayam, Near Water Tank, Akkarampalli, Tirupathi, Andhra Pradesh

Kurnool: #21, Top Floor, Skandanshi Vyapaar, New Bus Stand Road, Kurnool 518 003, Andhra Pradesh



UAE Address: 2103, Bayswater Tower, Business Bay, Dubai, UAE



USA Address: SBC LLC, 8 The Green, Suite A in the City of Dover, Delaware - 19901

Thank You



www.steadfastconsultants.in

