

NANGIA & CO LLP

www.nangia.com

About Us

Nangia & Co LLP is a premier professional services firm, which since the last four decades continues to add value to the business of its expansive clientele that has included some of the largest Indian business houses and Fortune 500 multinational companies.

Since its inception in 1984, the Firm has evolved and emerged as the finest tax and advisory firm, catering to diverse sectors on a wide range of matters relating to Audit and Assurance, Taxation, Entry Level Strategy, Mergers and Acquisition, Transactions & Corporate Finance Advisory, Sustainability and ESG Solutions, Cyber Security, Forensic Advisory & IT Advisory.

Our growth is a by-product of the outstanding client service delivered by our 1300 plus professionals, the best in the industry.

The Firm has a strong Indian presence with offices located in eight cities - Noida, New Delhi, Gurugram, Bengaluru, Mumbai, Chennai, Dehradun, and Pune.

Eight years in a row, we have been rated as the leading Tax and Transfer Pricing Firm by the International Tax Review, UK.

Excellence, Knowledge, Objectivity, and Integrity – at Nangia group we blend all of it with Dedication, to serve our motto of client success.



What we do

01 Audit & Assurance

02 Tax

- Advisory
- Compliance
- Representation and Litigation Support Services
- Global Mobility Services
- GST, Indirect Taxes, Foreign Trade Policy

03 Regulatory

04 Transfer Pricing

05 M&A, Investment Banking & Transaction Advisory

- Entry Level Strategy
- Mergers and Acquisitions, Restructuring Services
- Due Diligence
- Business Valuations
- Corporate Financial Advisory
- Private Client Services

06 Risk Advisory

- Forensic Advisory
- Cyber Security Services

07 Advisory

- Business Advisory
- Government and Public Sector Advisory

08 Sustainability and ESG Solution

09 Technology & Digital Advisory Services

10 Startup Ecosystem Solutions



Audit & Assurance | 01

A corporate's journey to success is governed by increasing complex and broadening regulatory requirement. We can assist you meet these demands by providing a timely and constructive challenge to management, a robust and clear perspective to audit committees, and transparent information to your stakeholders and investors.

As a firm, we have expert knowledge and extensive experience to help with complex reporting issues involving IND-AS, IGAAP, US-GAAP and IFRS.

We provide the following Audit & Assurance Services:



02 |

Tax

- *Advisory*
- *Compliance*
- *Representation and Litigation Support Services*
- *Global Mobility Services*
- *GST, Indirect Taxes, Foreign Trade Policy*

Tax Advisory

Ever evolving Indian tax and regulatory environment requires concurrent support of experts. Our specialized services encompass end to end support ranging from advisory, compliance, implementation to representation and litigation support.

Entry Stage



Devising tax efficient business model



Advice on cross-border transactions as per international tax framework



Approaching 'Board for Advance Ruling' (BAR) to obtain tax certainty

Upon entering Indian market

1

Funding options - Equity, Debt (ECB/ NCDs), CCD, CCPS

2

Tax and regulatory analysis at the stage of investment and repatriation

3

Obtaining Statutory Business licenses/Permissions/ Registrations from Central / State Government Ministries & Departments

4

Obtaining approval from Central and State Governments under incentive schemes

5

Obtaining approval under Production-Linked incentive (PLI) scheme

6

Tax and Regulatory health check on target companies

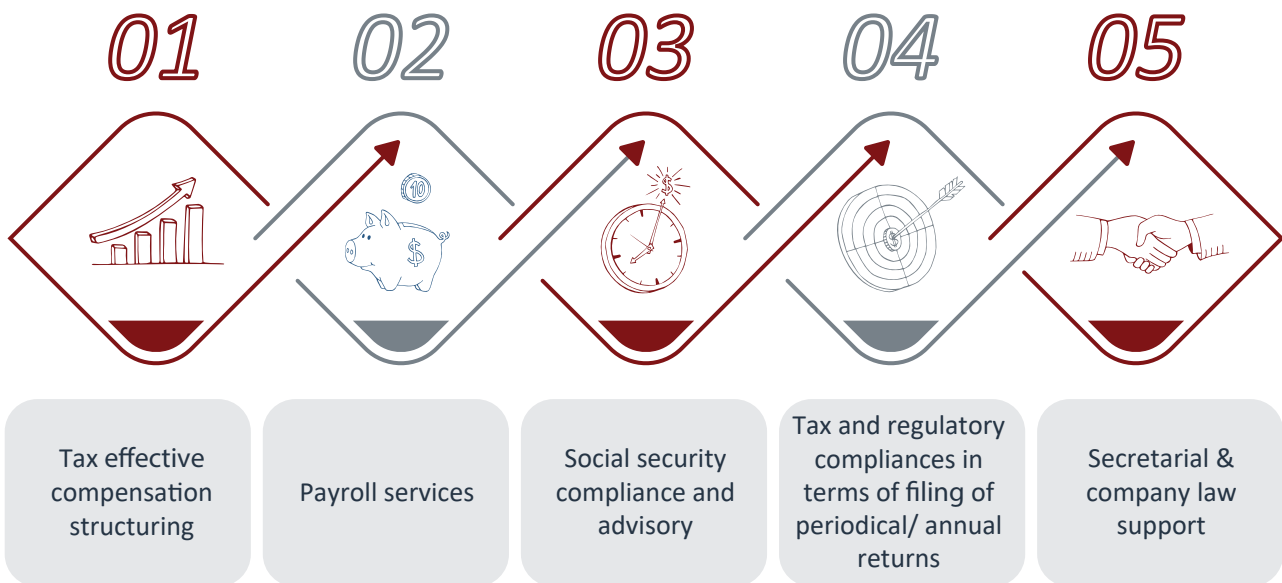
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Advisory on company law matter such as ESOP, Buy back, change in management,

8

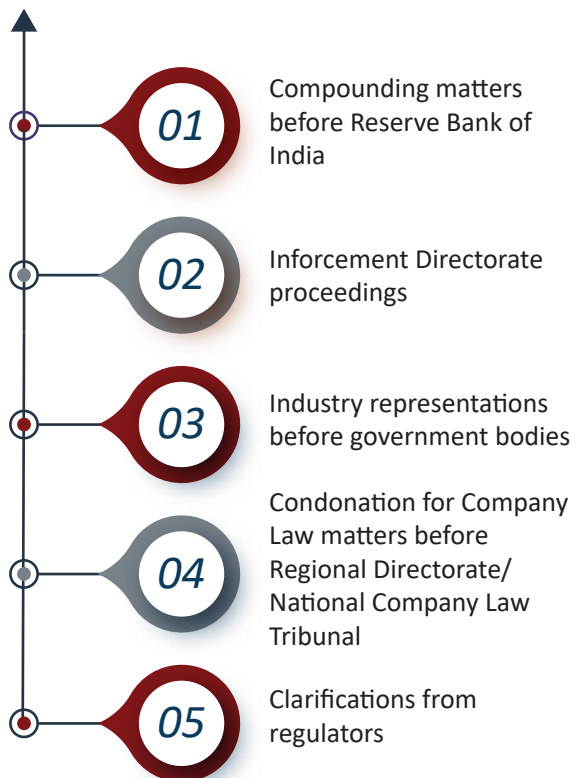
Drafting statutory policies - CSR, Risk management policies POSH Policy,

Compliance



Representation and Litigation support services

Representation



Litigation Support



Global Mobility Services

We assist and advise multi-national corporations in dealing with challenges and complying with laws on in-bound assignments of expatriate employees across the globe, specifically with reference to Indian taxation and social security laws.



Advisory on tax implications of secondment arrangements

Withholding income tax implications and computations



Implications under Provident Fund/ Social security provisions applicable for international workers

Corresponding computation of tax liability at the time of contribution and withdrawal



Availability of any tax treaty benefits

Assistance in necessary tax filings



Representation before income tax authorities and appellate authorities

GST, Indirect Taxes, Foreign Trade Policy

Our team provides the entire gamut of services ranging from GST, Indirect taxes (erstwhile matters), Customs, Foreign Trade Policy advisory compliance and litigation support.

Advisory Services

- Regular business transactions
- Turnkey projects / EPC contracts
- Anti-profiteering studies
- Free trade agreement
- Capital Goods (EPCG), Advance Authorisation,
- Merchandise Exports from India Scheme (MEIS),
- Services Export from India Scheme (SEIS)
- Setting up and exit, bonding/ de-bonding of SEZ, EOU, STP Units

Compliance Services

- GST compliances
- GST compliance review and credit reconciliation
- Refund claims
- State profession tax, shops and establishment laws

Assessment and Investigation/ Enquiry/Representation related assistance

- Representation before tax authorities
- Special Valuation Branch (SVB)
- Policy Relaxation Committee in relation to the DGFT matters
- Enquiries/ investigations, proceedings by the DRI

Health Check

- GST implementation and review
- Health checks
- Due diligence reviews
- Credit reviews



Regulatory | 03

Nangia & Co LLP has a dedicated full service Regulatory Practice offering marquee services in the following areas:

1

Exchange Control Advisory (FEMA & FDI Policy) - Devising India Entry strategy based on a review of the proposed business objective and applicability of FDI policy on proposed business model including entry mode, conditionalities.

2

Entity Set-up & Closure/ Liquidation Support - Assistance in setting up, ongoing compliances and closure assistance for foreign company's extension office in India.

3

Statutory Registrations and Operational Licenses – Advisory and Implementation Support & Statutory Registrations – Sectoral and sector-agnostic registrations for regulated sectors such as retail trade, manufacturing, telecom, real estate, financial services, etc.

4

Company Secretarial Support and Compliance Management – End-to-end secretarial compliance and advisory services

5

Incentivized Registrations & Advisory Support – Central and State level incentives for multiple sectors such as PLIs, SPECS and M-SIPS

6

Agreement Review and Corporate Policy Drafting - Assistance in review and finalizing of Legal Agreements such as:

- Partnership deed, Trust deed, LLP Agreement etc.
- Term Sheet, Agreement for Share purchase / Share transfer etc.
- Services Agreement
- Loan / Debenture Agreement (ECB)

The background is a dark, abstract space filled with numerous glowing lines and particles. The lines are primarily blue and green, with some orange and yellow accents. They appear to be part of a complex, interconnected network or data structure. The particles are small, bright dots of light, mostly blue and white, scattered throughout the scene. The overall effect is one of a dynamic, high-tech environment.

Transfer Pricing | 04

Transfer Pricing

Our Transfer Pricing Division assists Indian and multi-national corporations develop and implement economically justifiable transfer pricing policies and documentation. Together, we will explore an effective, integrated organization wise strategy for managing various complex Transfer Pricing issues involved with inter-company transactions involving goods, services and intangibles.





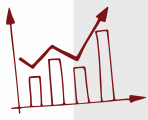
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M&A, Investment Banking & Transaction Advisory

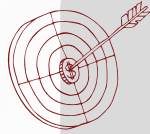
- *Entry Level Strategy*
- *Mergers and Acquisitions, Restructuring Services*
- *Due Diligence*
- *Business Valuations*
- *Corporate Financial Advisory*
- *Private Client Services*

Entry Level Strategy

As India continues to embrace global innovation, adopt open systems and universal practices, the global corporations are considering India as a preferred investment destination for growth and disruption. We assist in:



Evaluating market attractiveness



Evaluating Market ecosystem



- Devising investment strategy
- Greenfield investment
- Brownfield investment

Mergers and Acquisitions, Restructuring Services

We act as a lead advisor and project manager in transactions providing end-to-end solutions, beginning from initiation through transaction closure and also post transaction support and integration services.



Business Restructuring



Fund raising, exit strategy, cash repatriations and business tax planning.



Formulating ESOP plans

Group Restructuring



Transaction advisory including mergers, acquisitions, de-mergers and business tax planning



Business valuations & financial modelling



Due Diligence

We provide comprehensive due diligence services involving Business, Financial, Tax and Legal diligence (either in-house or through our network partners) to identify idiosyncratic business & financial risks and opportunities.

01 Planning and understanding

- Business
- Deal drivers
- Desktop research
- Develop requirement checklist

02 Historical Analysis

- Financial
- Quality of earnings and net assets base
- Accounting policies and practices
- Link to audited numbers

03 Visualize Future

- Analysis of assumptions and business drivers
- Trend analysis
- Sensitivity analysis

Business Valuations

Valuation as a practice requires high level of expertise. It is the direct link between the result of our work and the price a buyer or seller may pay or receive. Our analysis is suitable for a wide range of client needs including purchase or disposal of investment instruments, financial reporting, performance measurement, raising debt or equity, loan reviews, strategic planning, reducing costs or maximizing value.

Why Us?

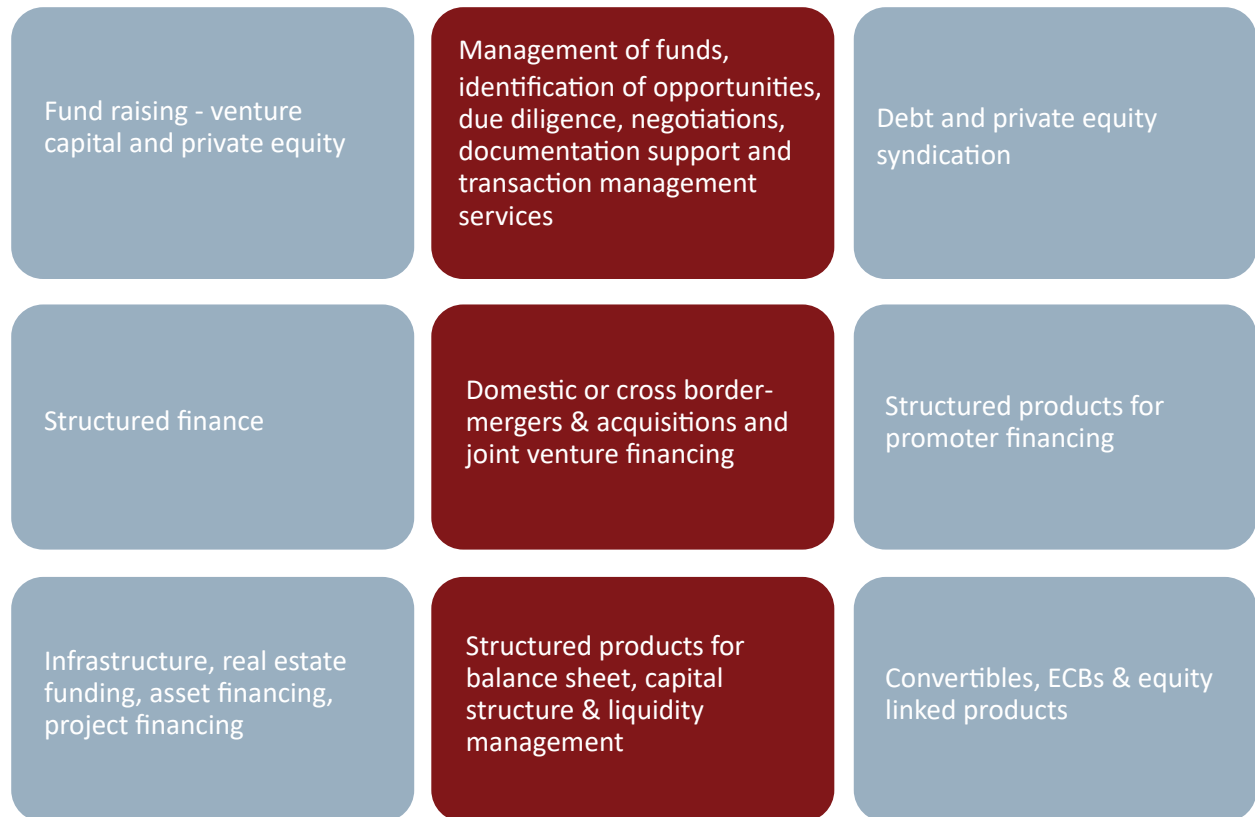
- Certified valuers
- Fairness
- Independence and objectivity
- Extensive reliance placed by regulatory authorities (SEBI, RBI) and Tax authorities
- Support for litigation or arbitration
- Purchase price allocation for IFRS & US
- Impairment review of assets for IFRS & US GAAP
- International investments including highly-leveraged businesses

What we Do?

- Identify details of transaction and business/assets to be valued
- Conduct market research & analysis
- Determine appropriate valuation methodology (ies)
- Review comparable transactions/market multiples

Corporate Financial Advisory

Finance forms a basic ingredient for any growth objective. We have the right blend of people with requisite skills to render corporate financial services.



Private Client Services

Most of the businesses in India are family owned. The inherent needs and drivers of the promoters and the businesses they own are aligned yet so distinct. More often than not the ecosystem to manage the business is well developed, whereas the mechanisms to nurture and protect promoter family's interests are primitive. The inherent needs and drivers of such high net-worth global promoters, families and their businesses are distinct and warrant a distinct approach & innovative solutions of trusted advisors. We at Nangia Andersen LLP appreciate and understand that personal needs of the 'Promoters require Promoter focused Private Client Service' offering which aims to provide niche solutions based on an avant-garde comprehensive strategy to define and satisfy, often complex and sophisticated, promoter objectives. Our specialists can assist such promoters through the myriad of obstacles:



06

Risk Advisory

- *Forensic Advisory*
- *Cyber Security Services*

Forensic Advisory

Managing risk in today's multi-jurisdictional regulatory environment is an uphill task. We help our clients manage risks by preventing and detecting vulnerabilities from fraudulent activities, malpractices, non-compliance and corruption arising from internal and external sources. We also partner with clients and counsels for forensic support in an out of court settlement or arbitration matters.

Our team brings a rich experience of conducting procedures such as investigative due diligences on investee companies and potential JV partners, anti-bribery/ anti-corruption reviews, digital forensic and e-discovery procedures to collect and review electronically stored data, investigations into specific conduct of employees and review of whistle-blower complaints.

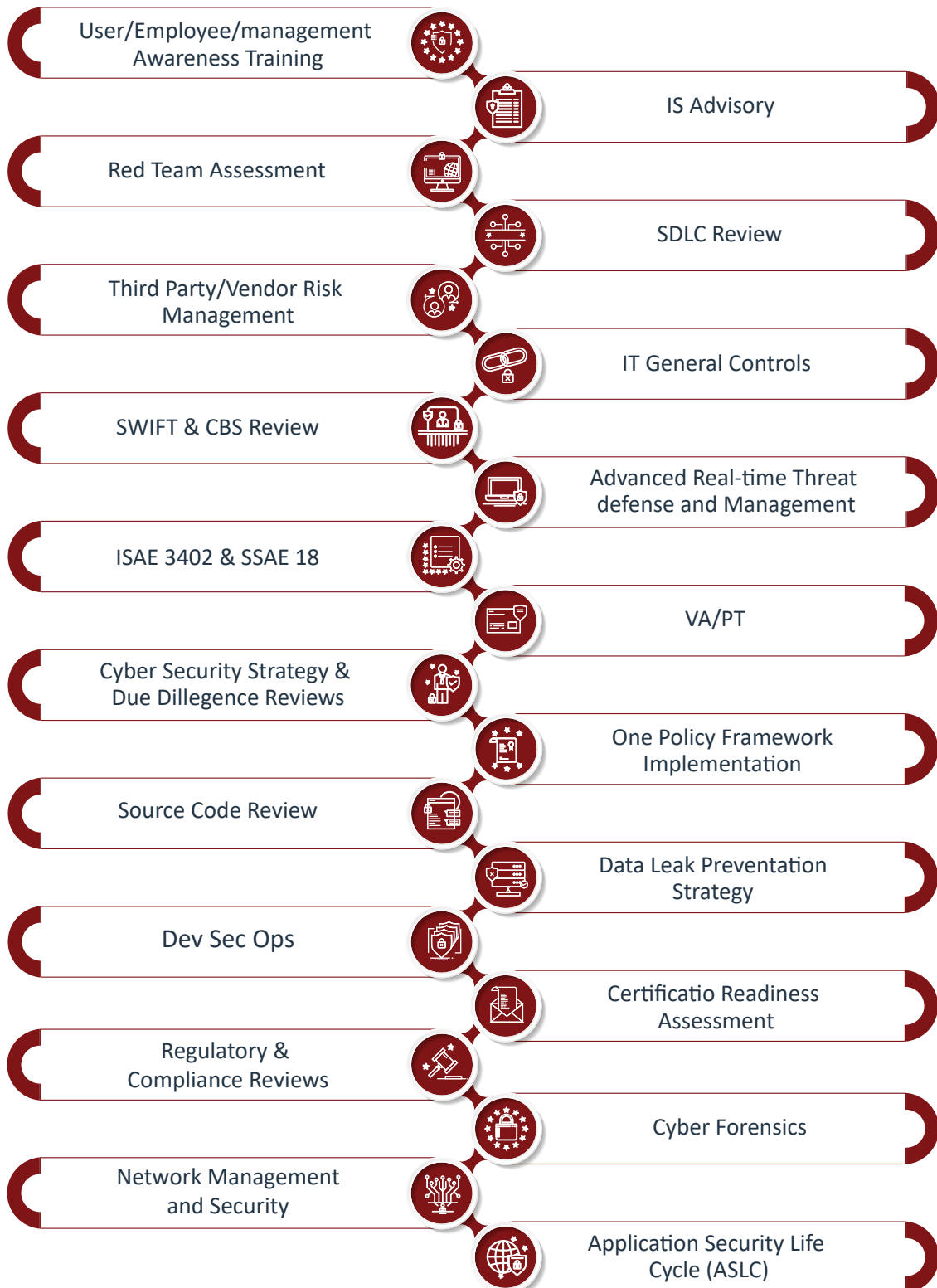
We help make organisations more resilient by conducting fraud risk assessments, drafting corporate governance related policies and procedures, conducting trainings and awareness sessions, and assisting in various ways to implement a cultural change and ethical environment. We assist parties reach an amicable solution by assisting in dispute resolution by quantifying losses, mediation and providing expert witness testimonies.

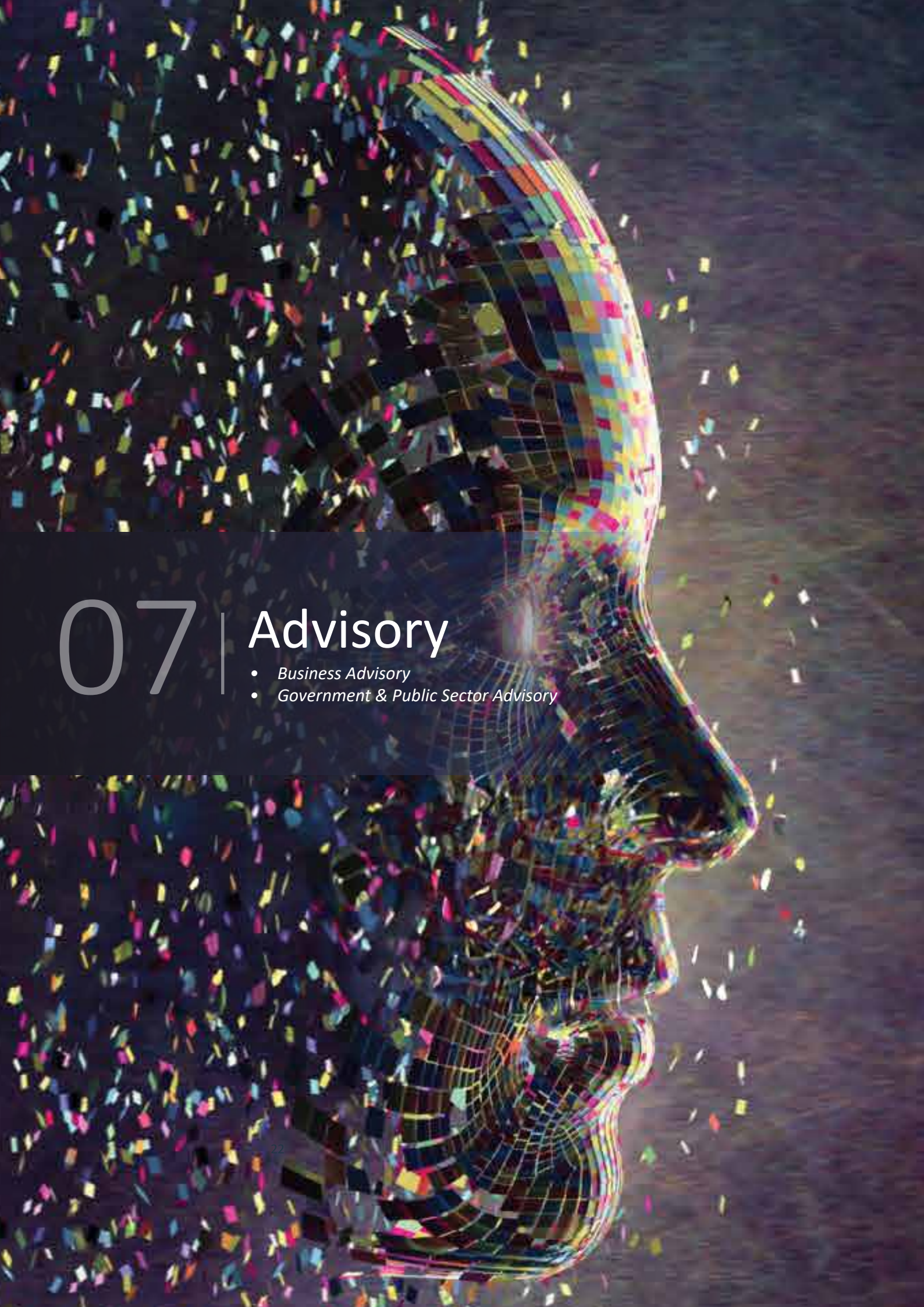
Bouquet of Forensic Services



Cyber Security Services

We look at cyber security as an enabler of, rather than a barrier to, capturing and extending value in this ever-growing digital economy. We perceive Cyber security as a business project with a strong tech component, unlike the traditional point of view of it being a Technology project. Our unique risk aligned business model, values and approach, combined with our trained and highly experienced workforce deliver deep insight and true value to customers seeking a partner they can trust and consult for their cyber security needs.





07

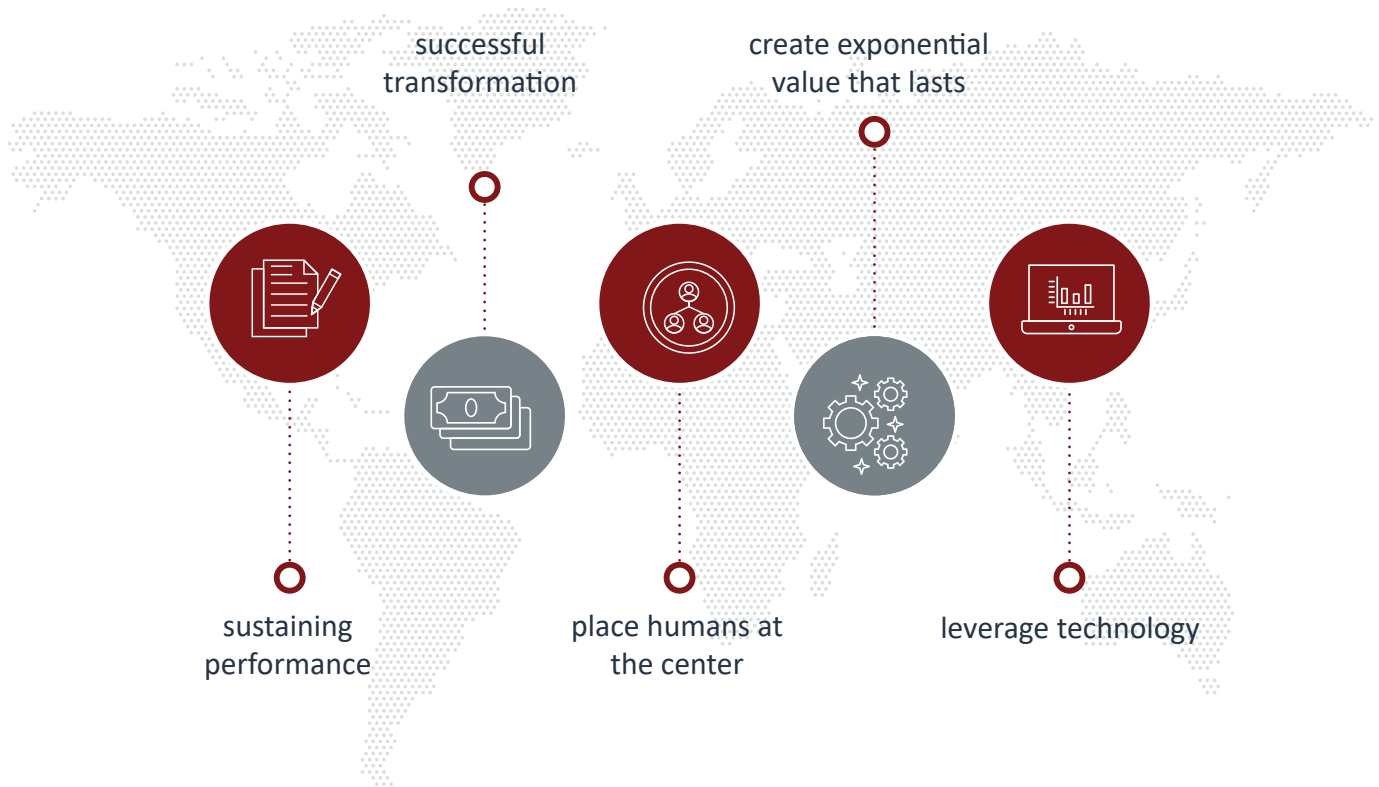
Advisory

- *Business Advisory*
- *Government & Public Sector Advisory*



Business Advisory

We help our clients in reframing their businesses to adapt to a new landscape by innovating their business model, elevating their customer experience, and finding new ways to leverage data and technology.

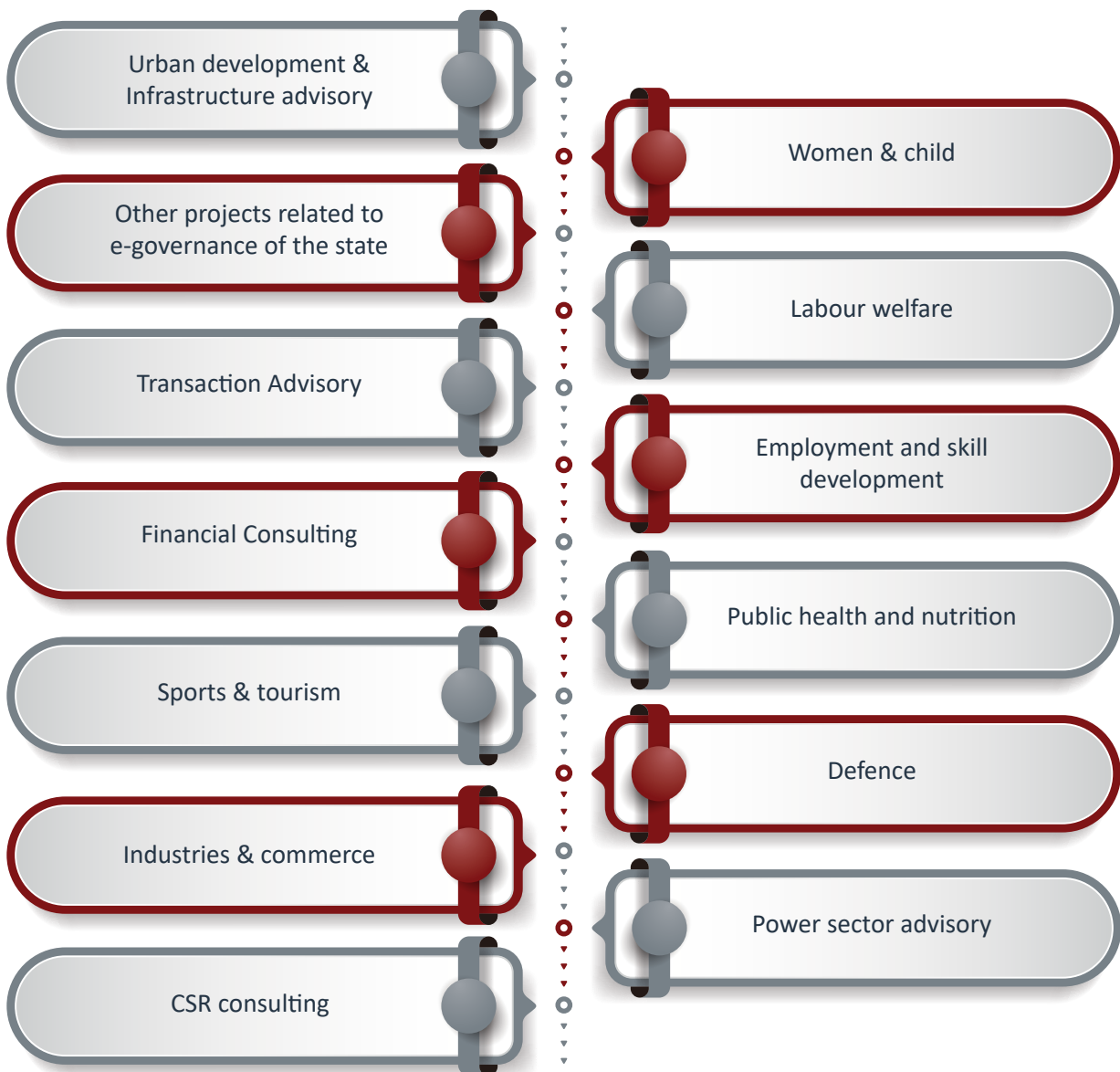


Government & Public Sector Advisory

We are a trusted partner for assisting government organizations across a spectrum of strategic advisory services. With rapid development in urban, rural, and peri-urban areas, it is imperative that governments seek a global perspective to their approach. With a global footprint, we bring vast expertise towards assisting governments across all strata through a one stop solution in key growth sectors with our range of services including socio economic impact, consulting services, project structuring & designing.

We work with government and the public sector agencies to monitor and evaluate projects across socio-economic sectors.

Government & Public Sector Advisory





Sustainability and
ESG Solutions | 08

Our Services

Climate Change Advisory

- Policy and Strategy Development
- Carbon Projects Development
- Climate Change Adaptation
- Corporate Climate Actions
- Climate change presents financial risk to the global economy
- Assessing and managing climate-related risks & opportunities
- Integrating climate related risks and opportunities

Environment, Social and Governance (ESG) Services

- ESG Framework and Strategy Development
- ESG Due Diligence
- ESG Rating
- Responsible Investment (RI) Advisory

Corporate Sustainability and Social Responsibility Advisory

- Sustainability Reporting and Assurances
- Environment, Health and Safety (EHS) Services
- Lifecycle Assessment & Sustainable Supply Chain Services
- Energy Advisory
- Corporate Social Responsibility Services
- Circular Economy

Nature based Solutions (NBS)

- Corporate Biodiversity Solutions
- Forestry and Ecology Advisory
- Rivers and Wetlands Studies

Systematic ESG Management

ESG management can be a complex undertaking, but we have simplified and enhanced it through our comprehensive digitized platform. Designed to streamline the entire ESG management process for corporate entities, we offer holistic, user-friendly, and precise solutions.

We have digitized and optimized all the workflows and processes associated with ESG mapping and reporting. This has facilitated data acquisition in two ways: automated integration with existing tech systems and customizable data forms capable of collecting information from various respondents while adhering to predefined data flow procedures.

Setting itself apart, our digitized platform provides an all-in-one solution for ESG Assessment, Monitoring, and Reporting. Its key features include:





Technology & Digital
Advisory Services | 09

Technology & Digital Advisory Services

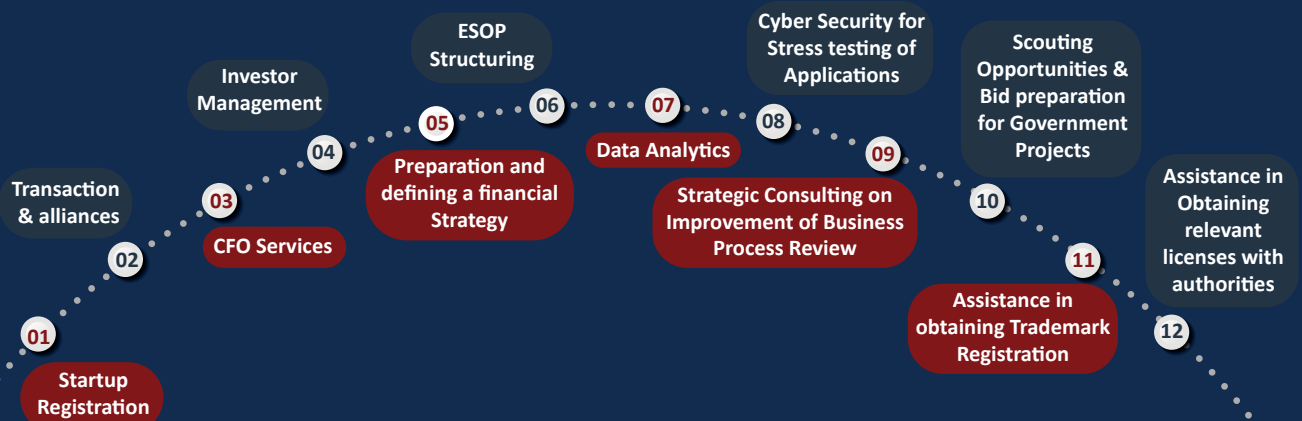
With the rapid disruptions in digital world, organizations need to readdress the questions from operations to strategic decisions. Every part of the organization from infrastructure to supply chain management demands digital.

In Digital Advisory Services, we help the clients to formulate their IT strategy and implement the systems at multiple levels by providing them solutions in overall digital transformation, IT effectiveness, aligning the platform (infrastructures) and architectures, project management and delivery, sourcing with an overall objective to mitigate risks and reduce cost and optimize the overall customer experience by using the cutting-edge technology and solutions.



Startup Ecosystem Solution | 10

We understand that start-ups need complete handholding by their business advisor, so that the start-up can pay attention to what needs it the most - **The Business!** With extensive experience in servicing new-aged technology and Start-up companies across various sectors, we specialize and actively work with Startups in:



Technology & Digital Advisory Services

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