

#### FCS/STX/2024

24th May, 2024

To,

To. The Dept of Corporate Services The Bombay Stock Exchange Limited 27th Floor, P.J. Towers, Dalal Street, Mumbai - 400 001

National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 001

Subject: FCS Software Solutions Limited (Scrip Code :- 532666/FCSSOFT):- Submission of Brief Profile of Internal Auditor of the Company.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby wish to inform you that M/s Vijay Kumar & Associates, Chartered Accountants has been re-appointed as the Internal Auditor of the Company for the Financial Year 2024-25 in the Board of Directors meeting held on 24th May, 2024, please find enclosed herewith the brief profile of our Internal Auditor.

The details of Internal Auditor are as below:-

Name of the Firm:- Vijay Kumar & Associates

**Qualification:-** Chartered Accountants

Email Id:- ca.vijaysharma@yahoo.com

Thanking You,

Yours faithfully,

For FCS Software Solutions Limited



-HARSHA 2024.05.2421:38:23 +05'30'

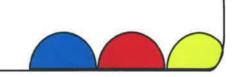
Harsha Sharma (Company Secretary) Membership No. A33548

**FCS Software Solutions Limited** 

Regd. off: 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarker Block, Vikas Marg, Shakerpur, Delhi 110 092 Tel: +91-011-42418371, www.fcsitd.com

Corporate Office: Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax. 0120-4635941 Email id: investors@fcsttd.com website:- www.fcsttd.com Noida Offica: A-86, Sector-57, Noida-201301, India, Tel: 0120-3061100, Fax No-0120-3061111

Ptot No. 1A,Sector-73, Noida-201301 Chandigarh Office: Plot -J-7, Rajiv Gandhi Chandigarh Technology Park, Kishan Garh Chandigarh-160101 Panchkula Office: Plot No.-11, HSIIDC Park, Sector-22, Panchkula, Haryana -134109 Gurugram Office: Plot No-54, EHTP, Sector-34, Gurugram-122004





#### Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S. No.	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of appointment/cessation (as applicable) & term of appointment	w.e.f. 24 <sup>th</sup> May, 2024  M/s Vijay Kumar & Associates, Chartered Accountants (Firm Registration No. 027780N), is appointed as Internal Auditor of the Company for Financial Year 2024-25
3	Brief Profile (in case of appointment)	Vijay Kumar & Associates, Chartered Accountants is a Professional services firm started in the year 2013. Professionals with core competencies and expertise in their respective areas were aligned in the team of professionals through their unrelenting quest for excellence has established its presence in the related professional field.
4	Disclosure of relationship between directors (in case of appointment of a Director)	Not Applicable



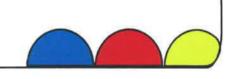
Digitally signed by HARSHA DN: c=IN, o=Personal, postalCode=201014, st=Uttar Pradesh, serialNumber=8DE5CA0BC1D772D 130D8DF80BA376914916934ACE21 307512EC65C540AC9DF8F, cn=HARSHA Date: 2024.05.24 21:39:04 +05'30'

#### FCS Software Solutions Limited

Regd. off: 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarker Block, Vikas Marg. Shakerpur, Delhi 110 092 Tel: +91-011-42418371, www.fcsltd.com Corporate Office: Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax. 0120-4635941

Email id: Investors@fcsltd.com website:- www.fcsltd.com Nolda Office: A-86, Sector-57, Noida-201301, India, Tel: 0120-3061100, Fax No-0120-3061111

Plot No. 1A,Sector-73, Noida-201301 Chandigarh Office: Plot -J-7, Rajiv Gandhi Chandigarh Technology Park, Kishan Garh Chandigarh-160101
Panchkula Office: Plot No.-11, HSIIDC Park, Sector-22, Panchkula, Haryana -134109 Gurugram Office: Plot No-54, EHTP, Sector-34, Gurugram-122004







#### **About Us**

VIJAY KUMAR & ASSOCIATES, Chartered Accountants, is a professional services firm started in the year 2013. Professionals with core competence and expertise in their respective areas were aligned in the team during the journey. Now the firm along with its team of professionals through their unrelenting quest for excellence has established its presence in the related professional field.

The firm is committed to a policy of providing direct accessibility and service at partner level and maintaining strong working and personal relationships with its clients. The firm's view on its role in the profession is that "We are here to grow hand in hand with our clients" by providing them with comprehensive end to end solutions for their needs in a manner that they feel confident with respect to their legal environment and have an edge in their financial planning transaction structuring and maintaining controls.

The Firm is equipped with latest Computer technology and believes in constant, quick and correct exchange of information



#### Our Mission

Our mission is to serve our client with indepth knowledge and core competency taking an expert based approach for each service that we offer.

We wish to follow a hand in hand approach i.e. gauging our success with the success of the clients and thereby becoming one of the leading firms of Chartered Accountants in the country, well known for its integrity and competence.

We wish to offer value based taxation, advisory, compliance and audit services to the industrial, financial and the services sectors covering the widest range of economic activities.

#### **Our Empanelments**



 The firm has been empanelled on the RBI's list of Auditors who can conduct the central of Public Banks in India. We have experience in Bank Branch Statutory Audit of Public Banks, by rotation, and private banks



#### Why Us

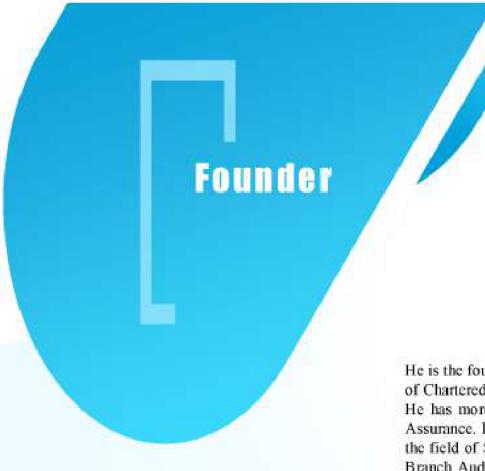


Every line of service has its own distinctive features and requires time proven and unique way to drive them to the end-solution. We have experts for each line of service that we offer to ensure focused and best solutions

Each assignment is carried out with utmost care and with active leadership and supervision at the partner level to provide compatible end-solution.

With continuous learning and training to the team of dedicated and hardworking people from the domain, we maintain the highest quality standards in our assignments.

Proactive & interactive organization, we are quick and transparent in communication with our clients and follow a near to real time system of communication.





Mr. Vijay Kumar

He is the founder member of the firm. He qualified as a Chartered Accountant in 2012 from the Institute of Chartered Accountants of India. He is completed the certificate course on IFRS & Ind AS from ICAL He has more than 8 years strong post qualification experience in Direct Tax Matters and Auditing & Assurance. During his professional carrier he has handled listed and unlisted clients including PSU's in the field of Statutory Audit and Assurances. He also has wide experience in the field of Statutory Bank Branch Audit. He has extensive exposure in compliance and regulatory work related to Vat Laws/GST matters and also provides assistance in tax planning relating to this field. He is a certified Information Systems Auditor (ISA) from ICAI and is also involved in Internal and Management audits, SOP development, and Certification work and Due diligence exercises. He handles the firm's major representational assignments before the Adjudicating Authorities & various Appellate Authorities in the field of Direct Tax Matters

## SERVICES PROVIDED

01	Assurance and Risk Advisory
02	Direct Taxes
03	Goods and Service Tax
04	Corporate Compliance and Consulting
05	International Accounting Standards
06	Transfer pricing
07	Other Services

## Assurance and Risk Advisory

With increasing regulatory requirements, the need for greater transparency in operations and disclosure norms, stakeholders require assurance beyond the traditional critique of numbers. Hence assurance is being increasingly required on industry issues, business risks, and key business processes. The Firm holds an experience of over 10 years in providing assurance services in various sectors which includes manufacturing, construction, IT, PSU NBFC Company, service among others. We continually focus on training and development of human capital to ensure that the best of services are provided to its clients. With the Firm's assurance team taking reigns of the audit of the company, the management and owner can rest assured and focus on their business growth.

Assurance services include:



Statutory Audit	Audit as mandated under any Law as applicable.	01
Tax Audit	Audit under Income Tax Act.	02
Compliance Audit	Audit to evaluate the compliance of the company with policies, regulations or any other law or requirement.	03
Special investigative Audits	Limited scope audits with a focus on identifying key issues/frauds/risks.	04
Internal and Operational Audit	Regular audits of the company to ensure that the company's policies and internal control are in operation and effective and to further identify areas of revenue leakage.	05

#### **Direct Taxes**

The Firm is an established leader in the field of Direct Taxation advisory and Consultancy. Our practical advice coupled with extensive experience and deep understanding of the client's needs ensures that the client receives advice which is not only theoretically strong but practically implementable as well. With growing impact of multiple and ever- changing tax jurisdictions, we help our clients to identify, minimise and manage the incidence of such taxes within the framework of applicable laws. We provide a comprehensive and practical Tax solutions emanating from our highly specialized and leading Indirect and Direct Tax practices

Our gamut of services in the domain include:



Transaction Advisory	Advising on specific transaction structuring and compliance.	01
Regular Compliance and Reporting	Annual reporting and compliance with the authorities .	02
Tax Assessments	Audit to evaluate the compliance of the company with policies, regulations or any other law or requirement.	03
- III		
Transfer Pricing Audit	Conducting Transfer Pricing Study and advisory on structuring.	: 04
110		
Capital Structuring	Structuring finances of the company towards higher tax advantage	05

#### **Goods and Services Tax**

Goods and Services Tax (GST) was introduced in India from July 2017 transitioning from the plethora of indirect taxes into a single tax code applied uniformly all throughout the country. The Code has been revolutionary easing flow of credit, simplifying compliance and easing flow of business.

Our firm has extensive expertise in handling matters relating to GST such as:



Implementation	Managing implementation of GST in your business .	01
Returns	Taking care of timely compliance of returns	02
GST Audits	Conducing GST audit in a timely manner	03
Refund	Assistance in obtaining refunds for exporters of goods and services and for those falling in inverted duty structure.	04
Representation	Assistance in representation before relevant authority for appeal, investigation, etc.	05

# Corporate Compliance and Consulting

Continuous changes in corporate law provides both risks and opportunities to business. No company can risk being left behind in this evolving corporate world and needs to be upto date with the latest. The firm's Corporate Law practice ensures that the client benefits from the constantly spinning wheel of tax and law. We provide end-to-end corporate advisory services for international as well as domestic business practices. The progress of the business is well analyzed right from its establishment and corrective actions are instilled at times of set backs

The Firm provides services in the following areas:



Incorporation	Formation and registration of Companies and LLPs.	01
FEMA Reporting and Compliance	Ensuring compliance with FEMA regulations	02
Secretarial Records and Compliance	Maintenance and filings of minutes and other secretarial records	03
Annual Filings and Reporting	Submitting annual returns, balance sheet and other filings with the Ministry of Corporate Affairs.	04
Winding Up and Uquidation	Assisting in winding up and liquidation of companies and LLPs.	05
Representation With MCA s	Representation with MCA for various issues.	06

#### International Accounting Standards

With globalization and increased legal requirements to prepare the financial statements as per globally accepted standards, there are a range of services that we can provide to our clients on IND AS/IFRS conversion. We track the development of IND AS and IFRS globally and how India gears up for its transition. It is our endeavor to provide our clients with insights on emerging trends, concern on transition to IND AS/IFRS and its implementation. Our team of senior officials has undergone extensive training to understand the finer nuances of the INS AS/IFRS implementation in India.

Our firm is actively advising its existing clients on the road map for the IND AS/IFRS implementation and also seeking out new assignments for IND AS/IFRS implementation and convergence advisory.

The Firm provides services in the following areas:



Applicability Analysis	Accounting opinions on the application of Ind AS, Indian GAAP, IFRS, US GAAP.	01
First Time Adoption	Assistance on preparation for the first time adoption of Ind AS/IFRS.	02
Implementation	Assistance on disclosures on the adoption of new accounting framework.	03
Trainings	Technical training (general/specific).	04

#### **Transfer Pricing**

The increasing globalization of businesses has thrown up new challenges for the governments worldwide. Tax regulators have been struggling to curtail tax planning by multi-national conglomerates by structuring transactions in a manner to reduce payment of tax. Transfer pricing regulations were introduced by the regulators to ensure that companies having presence in multiple nations pay the tax due in each country. Transfer pricing requires that the business demonstrate that the profit taxable in a country is commensurate with the functions undertaken, assets employed and risk taken. Further, documentation in this respect is required to be maintained by such businesses. From financial year starting on April 1, 2012, transfer pricing regulations in India have been extended to domestic transactions between related parties as well.

We assist businesses in



Documentation	Compiling the required documentation and preparation of transfer pricing.	01
Benchmarking	Benchmarking transactions with associated enterprises.	02
Method Selection	Determination of most appropriate method	03
Certification	Preparation and issue of report of accountant and Other Certification.	04
Representation	Representation before the transfer pricing officer.	05

### Other Services

In the constantly evolving and changing economic environment, there is a need for monitoring each business function and ensure that each function is efficient and is contributing to the growth of the business at minimum costs. We facilitate our clients by giving them a competitive edge by enhancing process efficiency.

Our business process assistance services include:



SOP Related Services	Developing standard operating procedures, implementing them and GAP Analysis.	01
Process Related Services	Payroll processing, accounting services, legal services, data entry services, stock and asset verification.	02
End to End Services	Incorporation of entity, Tax & Other Registrations, data entry, books keeping, tax and other compliances, certifications, MIS preparation and business reporting.	03

## THANK YOU

#### CONTACTUS

#### **Head Office**

Address: H.No. 96,97, Kh. No. 412, 426, Gali No. 2

Anuvrat Vihar, Sabhapur, Sonia Vihar,

Karawal Nagar, Delhi- 110094

Contact No:+91-9953069002 (M)

E-Mail: ca.vijaysharma@yahoo.com

