

24<sup>th</sup> May, 2024

FCS/STX/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 24<sup>th</sup> 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**

Digitally signed by HARSHA  
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st=Uttar Pradesh,  
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Date: 2024.05.24 21:38:23 +05'30'

Harsha Sharma  
(Company Secretary)  
Membership No. A33548

**FCS Software Solutions Limited**

Regd. off : 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarkar 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

Noida 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 No.-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<br><br>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  |

**HARSH  
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postalCode=201014, st=Uttar  
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**M/S VIJAY KUMAR & ASSOCIATES**



## 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 in-depth 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



## OUR STRATEGY & PHILOSOPHY

### PHILOSOPHY

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

### Partnership

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

### Integrity

Our services are aimed at protecting our client's interests. By adopting transparent processes and adhering to highest ethical standards, we ensure client confidentiality and our own credibility. Whilst collaborating with our clients, we remain absolutely independent to deliver unbiased opinions.

### Passion

We are passionate for our client's success. By creating a highly stimulating work environment, working with utmost dedication and commitment and focusing on delivery and execution, we perform to not just satisfy but delight our clients.

### Excellence

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

## 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.





**Founder**



**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 ICAI. 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

## Transfer Pricing Audit

Conducting Transfer Pricing Study and advisory on structuring.

04

## 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

Conducting 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 Liquidation         | 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





## 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

## CONTACT US

### 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](mailto:ca.vijaysharma@yahoo.com)

M/S VIJAY KUMAR & ASSOCIATES

