

FIRM PROFILE

A. OVERVIEW:

Established on February 14, 2008, J M A & Co. is a distinguished firm of Chartered Accountants headquartered in Shimla, India, with a robust presence across India and the UAE. Registered with the Institute of Chartered Accountants of India (ICAI) under Firm Registration No. 021876N, we are committed to delivering exceptional financial management, assurance, and specialized consultancy services. Our mission is to enhance decision-making and organizational performance, fostering sustainable growth for our clients through a proactive and value-driven approach.

B. OUR PRESENCE:

Head Office:

SCO 412, Block-A, Maple Plaza, Kamlanagar, Sanjauli, Shimla, Himachal Pradesh, India - 171006

Branch Offices:

Dubai, UAE: Bldg #1199, Plot No. 2128, Discovery Gardens, Jabal Ali First

Dharamshala, India: Kangra Road, Civil Lines, Chararrehala, Kangra, H.P. - 176215

Ner Chowk (Mandi), India: Main Market, Ner Chowk, Mandi, H.P. - 175008

C. FIRM DETAILS:

1	Name of the Firm	J M A & Co. CHARTERED ACCOUNTANTS
2	Date of Constituted	14.02.2008
3	Firm Reg. No.	021876N
4	PAN of Firm	AAIFJ7023L
5	MEF No.	MEF41881
6	RBI Unique Code No. (UCN)	0895994
7	CAG Registration No.	NR/3169
8	Peer Review Certificate No.	019775
9	TAN of Firm	PTLJ12770C
10	MSME Registration No.	UDYAM-HP-09-0020480

Head Office Shimla		
11	Address	SCO 412, Block-A, Maple Plaza, Kamlanagar, Sanjauli, Shimla, H.P. 171006.
12	GST No.	02AAIFJ7023L1ZF
13	Web site, Email and Contact Nos.	www.cajma.co.in cajma.co.in@gmail.com cajmshimla@gmail.com Telephone(O) 0177 3585512 Mobile + 91 94590 33000 +91 94590 88000
14	Total No. of Paid Staff	11 Persons
15	Office Space in sq. feet	1200 sq. feet
16	Details of infrastructure	Server - 1 Latest desktop Computers - 14 Laptops - 5 Printers cum Scanner cum copier - 3 Inverters with 18 hr backup capacity - 2 OFC internet connections - 2

Branch Office Dubai		
17	Address	Bldg # 1199, Plot No. 2128, Discovery Gardens, Jabal Ali first, Dubai.
18	Web site, Email and Contact Nos.	www.cajma.co.in cajma.co.in@gmail.com caamitdhiman@gmail.com Mobile + 97 1509502532 Mobile + 91 7876181534
19	Total No. of Paid Staff	2 Person
20	Office Space in sq. feet	450 sq. feet
21	Details of infrastructure	Latest desktop Computers - 1 Laptops - 2 Printers cum Scanner cum copier - 1 Inverters with 18 hr backup capacity - 1 OFC internet connections - 1

Branch Office Dharmshala (Kangra)		
22	Address	40A, Civil Lines, Dharamshala, Kangra, H.P. 176215.
23	GST No.	02AAIFJ7023L3ZD
24	Web site, Email and Contact Nos.	www.cajma.co.in cajma.co.in@gmail.com vikassood154@gmail.com Mobile + 91 9418005659
25	Total No. of Paid Staff	2 Persons
26	Office Space in sq. feet	490 sq. feet
27	Details of infrastructure	Latest desktop Computers - 2 Laptops - 3 Printers cum Scanner cum copier - 1 Inverters with 18 hr backup capacity - 1 OFC internet connections - 1

Branch Office Ner Chowk (Mandi)		
28	Address	Main Market, Ner Chowk, Mandi, H.P. 175008.
29	GST No.	02AAIFJ7023L2ZE
30	Web site, Email and Contact Nos.	www.cajma.co.in cajma.co.in@gmail.com munishg88@gmail.com Mobile +91 85804 04004
31	Total No. of Paid Staff	2 Persons
32	Office Space in sq. feet	240 sq. feet
33	Details of infrastructure	Latest desktop Computers - 2 Laptops - 3 Printers cum Scanner cum copier - 1 Inverters with 18 hr backup capacity - 1 OFC internet connections - 1

D. PARTNER'S INFO:**Manoj Kumar Gupta - FCA**

1	Name of Partner	CA Manoj Gupta
2	Father's Name	Nand Lal Gupta
3	Correspondence Address	SCO 412, Maple Hill Plaza, Block-A, Near Apple Mandi, Kamlanagar, Sanjauli, Shimla-171006, H.P.
4	Permanent Residence Address	Set No. 4, Chopra Niwas, Near Sahani Niwas, Sanjauli, Shimla - 171006, H.P.
5	Email and Contact Nos.	camanojgupta@hotmail.com Mobile +91 94590 88000
6	Nationality	Indian
7	Educational Qualification	Chartered Accountant (ICAI) B.Com.
8	Membership No.	509042
9	Associate Year	2007
10	Fellow Year	2012
11	Date of Certificate of Practice	Since 14/02/2008

**Jitender Sharma - FCA**

1	Name of Partner	CA Jitender Sharma
2	Father's Name	Durga Datt Sharma
3	Correspondence Address	SCO 412, Maple Hill Plaza, Block-A, Near Apple Mandi, Kamlanagar, Sanjauli, Shimla-171006, H.P.
4	Permanent Residence Address	Bharti Bhawan, Below Road, Neridhar, Kamlanagar, Sanjauli, Shimla - 171006, H.P.
5	Email and Contact Nos.	jitender.sharma@mail.ca.in Telephone (O) 0177 3585512 Mobile +91 94590 33000
6	Nationality	Indian
7	Educational Qualification	Chartered Accountant (ICAI) B.Com., DISA, Certified with Bank Concurrent Audit Course by ICAI
8	Membership No.	517049
9	Associate Year	2010
10	Fellow Year	2015
11	Date of Certificate of Practice	Since 27/09/2010

Vikas Sood - FCA

1	Name of Partner	CA Vikas Sood
2	Father's Name	Matwal Chand Sood
3	Correspondence Address	40A, Civil Lines, Dharamshala, Kangra, H.P. 176215.
4	Permanent Residence Address	Shivaaz House, near Shiwalik House, lower Summer Hill Shimla - 171005.
5	Email and Contact Nos.	vikassood154@gmail.com Mobile +91 9418005659
6	Nationality	Indian
7	Educational Qualification	Chartered Accountant (ICAI) B.Com., DISA, Certified with Forensic Accounting and Fraud Detection Course (FAFD) by ICAI Certified with Bank Concurrent Audit Course by ICAI
8	Membership No.	520653
9	Associate Year	2011
10	Fellow Year	2016
11	Date of Certificate of Practice	Since 05/09/2011

Amit Dhiman - ACA

1	Name of Partner	CA Amit Dhiman
2	Father's Name	Suresh Dhiman
3	Correspondence Address	Bldg # 1199, Plot No. 2128, Discovery Gardens, Jabal Ali first, Dubai.
4	Permanent Residence Address	Meghna Kuteer, VPO- Sidhpur, Via Dari, Dharamshala, Distt Kangra-176057, H.P.
5	Email and Contact Nos.	caamitdhiman@gmail.com Mobile + 97 1509502532 Mobile + 91 7876181534
6	Nationality	Indian
7	Educational Qualification	Chartered Accountant (ICAI) B.Com. Certified with Forensic Accounting and Fraud Detection Course (FAFD) by ICAI
8	Membership No.	533372
9	Associate Year	2019
10	Fellow Year	NA
11	Date of Certificate of Practice	Since 20/10/2015

Munish Gupta - ACA

1	Name of Partner	CA Munish Gupta
2	Father's Name	Chaman Lal
3	Correspondence Address	Main Market, Ner Chowk, Mandi, 175008, H.P.
4	Permanent Residence Address	VPO Sadhot, Tehsil Sarkaghat, District Mandi - 175024.
5	Email and Contact Nos.	<u>munishg88@gmail.com</u> <u>Mobile +91 85804 04004</u>
6	Nationality	Indian
7	Educational Qualification	Chartered Accountant (ICAI) B.Com.
8	Membership No.	552909
9	Associate Year	2019
10	Fellow Year	NA
11	Date of Certificate of Practice	Since 31/10/2019

E. Working Experience & Details of some Professional Work:

1	BANK AUDIT:	
	Statutory Branch Audit	-State Bank of India, (4 Years) -UCO Bank, (4 Years) -H.P. State Co-operative Bank Ltd. (15 Years) -Kangra Co-operative Bank Ltd. (5 Years)
	Concurrent Audit	-H.P. State Co-operative Bank Ltd. -Head office (2 Years) -Nichar Branch (1 Year) -UCO Bank (3 Years)
	Information Security Audit	-H.P. State Co-operative Bank Ltd. -Data Centre and 30 Branches
	Data Migration Audit	-H.P. State Co-operative Bank Ltd. -Head office and 51 Branches
	Special Audit (Investigation)	-H.P. State Co-operative Bank Ltd. -Head office and 2 Branches
	Other Audits / Verifications	Revenue Audit, Stock Verification etc.

2	STATUTORY AUDIT	-Provident Fund Trust (1 No.) -H.P. State cooperative wool procurement and marketing federation Ltd. -Educational Institutions (current 8 Nos.) -Private Companies (current 28 Nos.)
3	TAX AUDIT	-Himachal Pradesh State Electricity Board Limited (5 Years in SAP environment) -Private Limited Companies ((Current more than 6 Nos.) -Partnership Firms (Current more than 20 Nos.) -Proprietary Concerns (Current more than 200 Nos.)
4	INTERNAL AUDIT	-Himachal Pradesh State Electricity Board Limited (SAP Based) -H.P. Tourism Development Corp. (6 years) -H.P. State Civil Supplies Corp. (5 years) -H.P. Kaushal Vikas Nigam (3 years)
5	OTHER AUDIT	-H.P. Para Veterinary Council. (4 years) -Audit of accounts of ADB assisted Project under HP Tourism Development Board, Tranche-3 (Loan No. 3223) (2 Years) -DRDA (2 years) -Audit of accounts and various Grants sanctioned to different Educational Institutions including Grants sanctioned by UGC. (5 Years) -Audit of Accounts Integrated Child Protection Society under Ministry of Women's and Child Development – (6 Years) -Audit of accounts of RKS HP Dental College and Hospital Shimla- (4 years)
6	ACCOUNTING, TAX RETURNS, COMPLIANCE & CONSULTANCY	- Himachal Pradesh Beverages Ltd. (Whole Himachal) -Bharat Broadband and Network Limited -H.P. Child Welfare Council
7	TAX RETURNS COMPLIANCE & CONSULTANCY	- (Current) more than 300 Nos.
8	VISITING FACULTY	-HP Branch of NIRC of ICAI (Excel) -Income Tax Office Railway Board Building (Income Tax and Accounting) -HP Power Corporation Limited (Accounting and Co. Law Compliance) -HP Power Transmission Pvt. Limited (Accounting and Co. Law Compliance) -Other Business Organizations (Computer operations)

9	OTHER SERVICES:	
	Project Consultancy Services	Preparation and appraisal of project reports, preparation of loan application, tying up with various banks and financial institutions for procurement of funds for clients.
	Taxation	<ul style="list-style-type: none"> -Tax planning for all types of assesses e.g. Bodies Corporate, Individuals and Firms. -Preparation and filing of Income Tax Returns, GST returns etc. for Individuals, HUFs, Firms, Corporate, Trusts and Co-operative Societies. -Filing and pleading appeals before the first Appellate authority and ITAT, under various Income Tax provisions. -GST & Customs. -Getting Registration under the relevant acts. -Consultancy on matters related to Tax including Tax planning. -Getting yearly Assessments done. -Filing and pleading appeals before the authorities. -Consultancy on various matters related to GST and indirect taxation.
	Company Law Matters	<ul style="list-style-type: none"> -Incorporation of Companies. - Secretarial Services such as back office work or compliance with all company law requirements like maintenance of statutory records, minute books & online filling of required documents with the Registrar of Companies (ROC) etc. -Advisory Services regarding all company law matters. -Representation before Registrar of Companies and Company Law Board.
	Management Consultancy	<ul style="list-style-type: none"> -Developing systems for administration of production, marketing, manpower, finance & accounting etc. -Laying down procedures and formats for Management Information System (MIS) Reports. -Development & implementation of Internal Control systems. -Development & implementation of Standard Operating Procedures (SOP's). -Consultancy on cost reduction, cost control standardization of production process etc. -Managerial Restructuring and Human Resource Planning. -Compliance with policies, procedures, standards, systems, best practices, accounting & auditing standards, laws, rules and regulations etc. -Regulatory approvals / permissions from government and other authorities. -Evaluating budgets and business plans. -Advising on cash management. -General accounting services including preparation of Financial and relative records, bank, debtors and various accounting reconciliations.

F. Details of Staff:**at Shimla Head office**

Sr. No.	Name	Date of Joining	Qualification	Job Profile
1	Jatinder Singh	April, 2010	B.Com	Sn. Accountant
2	Vinamrata Sharma	May, 2012	B.Com, CS Inter	Sn. Compliance Assistant
3	Naveen Sharma	October, 2016	M.Com	Audit Assistant
4	Ankaj Kumar	June, 2018	B.Com	Accountant
5	Preeti Sharma	Dec., 2019	M.Com	Accountant
6	Bhawna	April, 2020	B. Com	Accountant
7	Pankaj Sharma	Dec., 2020	B.Com	Audit Assistant/ Accountant
8	Munish	Jan, 2021	B.Com	Audit Assistant/ Accountant
9	Sidharth Suman	Jul., 2022	B. Com	Article/ Audit Assistant
10	Priyanka	Aug, 2012	B.Com	Accountant
11	Rahul Verma	Feb., 2024	B. Com	Article/ Audit Assistant

at Dharmshala Branch (Kangra)

Sr. No.	Name	Date of Joining	Qualification	Job Profile
1	Vipul Gupta	22-08-2019	CA Inter	Accountant
2	Shikha Chaudhary	20-10-2021	BBA, MBA	Accountant

at Ner Chowk Branch (Mandi)

Sr. No.	Name	Date of Joining	Qualification	Job Profile
1	Deepak Gupta	01-12-2019	M. Com	Accountant
2	Lakshay Rana	07-07-2020	B. Sc.	Accountant

G. Our Vision:

We aim to empower businesses and individuals by leveraging advanced technology and fostering long-term relationships. Our growth is tied to the success of our clients, and we are dedicated to adding value through innovative solutions and unparalleled service quality.

I affirm that the above statement is true and correct to the best of my knowledge and belief and nothing has been concealed therein.

**For J M A & Co.
Chartered Accountants**