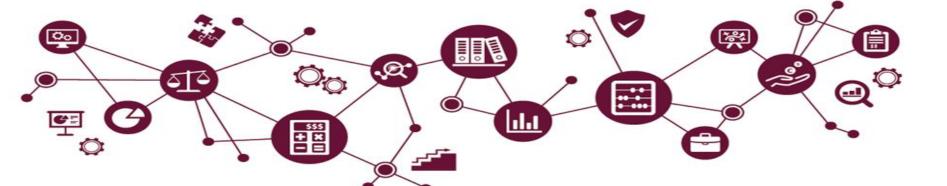


Firm Profile



- Address: House 07, Level 5, Road 137/141, Gulshan 1, Dhaka 1212
- Web: www.arccabd.com
- hone: +880255045267-68



অধিকারী রয় এন্ড কোং Adhikari Roy & Co. Chartered Accountants

About Us

Adhikari Roy & Co (ARC) is a Chartered Accountancy firm established by Mohan Adhikari, FCA, and K D Roy, FCA (ICAB), ACA (ICAEW). Mr Adhikari completed his CA final in 2015 and began his audit practice in 2017 as a partner at Pinaki & Company, Chartered Accountants. On the other hand, Mr Roy qualified CA in 2010 and started his tax practice with A K Chowdhury Sir, Co-founder & Managing Partner of Hoda Vasi Chowdhury & Co. (formerly Deloitte Bangladesh) and later became a partner in 2016 at Pinaki & Company, Chartered Accountants. Mr Roy also served as Lead Tax Partner and Branch in Charge at Masih Muhith Haque & Co., Chartered Accountants (RSM in Bangladesh) for three years. Together, both partners established ARC to provide comprehensive and sophisticated professional services, distinct from general statutory audit and assurance services.

The ARC team comprises 65 CA article students, one director (FCMA), 20 partly qualified CA Managers, 10 administrative officers and additional staff, making a total of 100 professionals.







ARC's Scope of Services at a Glance-01

Audit & Assurance

- All statutory audits
- Govt. audit
- NGO audit
- University audit
- Hospital audit
- Religious / Charitable Trust
- Firm audit
- Airlines audit
- Management audit
- Financial Due Diligence
- Cost audit
- Internal audit
- Performance audit
- Financial Investigation
- Compliance audit
- Branch & Liaison Office Audit
- Project Office audit
- Financial Health Check Up

Licensed from ICAB



FRC Enlisted





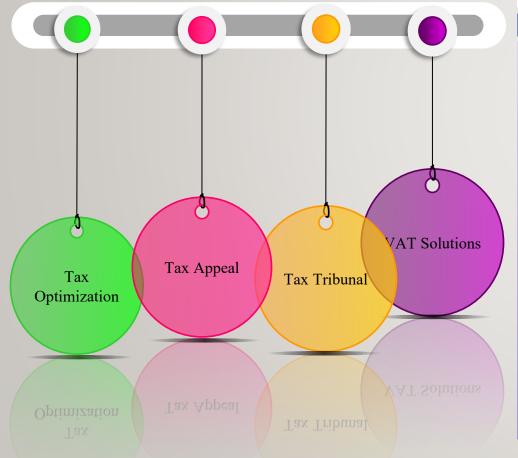








ARC's Scope of Services at a Glance-02









Income Tax

- Personal Income Tax
- Corporate Income Tax
- Expatriate Taxation
- Appeal, Tribunal, ADR
- Tax Due Diligence
- Transfer Pricing
- Tax Advisory Services
- Tax Management Consultancy
- Tax Waiver Certificate
- Income Tax Clarification
- SRO etc.

Corporate VAT

- Monthly VAT Return
- VAT Books of accounts
- BIN Registration
- VAT Audit Assistance
- VAT Refund
- VAT Agent
- Duty drawback
- Appeal, Tribunal & ADR
- VAT Clarification,
- CT Adjudication,
- VAT Show Cause reply & hearing,
- VAT Consultancy
- SRO, etc.

Customs Duties

- Bond License
- Identifying HS Code(S)
- Apply CKD / SKD importation.
- Applying for & exemption for temporary importation.
- Applying the duty drawback.
- Appeal/Tribunal ADR
- Applying for WRIT petition/ Stay Order etc.



Adhikari Roy & Co. Chartered Accountants

ARC's Scope of Services at a Glance - 03





Bangladesh Investment Development Authority

Secretarial

- Formation of new company (Foreign & Local)/RJSC Registration and Return Filling
- Share transfer (Partnership & company), Share Increased and Share Allotment.
- Authorized Capital and Paid up enhancement.
- Company Address change.
- Winding Up.
- Amalgamation and Merge up.
- Approval of High Court Permission for any legal matter.
- Name Clearance of any entity.
- Issuance of Certified copy

BIDA Affairs

- BIDA Registration
- Setting up Branch Office
- Setting up Liaison Office
- Setting up Project Office
- Work Permit for foreign expatriate.
- Security Clearance from Ministry of Home Affairs.
- Visa Services for foreign expatriate.

Others Regulatory Affairs

Import Registration Certificate (IRC)

REGULATIONS

- Export Registration Certificate (ERC)
- Industry Registration
- Factory License
- Explosive Licenses
- Environmental Clearance,
- Freight Forwarding License
- Fire License
- Trademark Registration
- Travel Agent Licenses
- Trade License
- Industry Specific licenses

Branch Office, Project
Office and
Liaison/Representative
Office







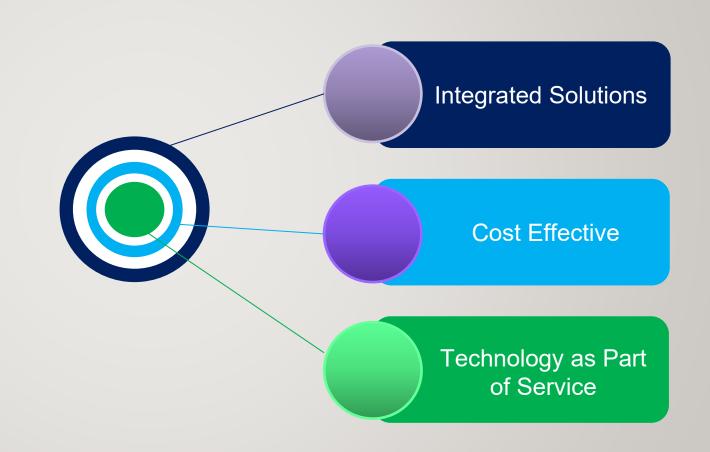


ARC's Scope of Services at a Glance - 04



Accounting

- Payroll Services
- Book-keeping
- Monthly Accounting
- Monthly MIS Report
- Accounting Manual
- Chart of Accounts
- Annual Accounting
- FDI Reporting
- BPO Services, etc.





Organization Strengths













Established	No. of Offices	Office space	Professionals	Computer equipment	Vehicle
01 November 2022	One Offices: Registered office	Corporate office: 3,200 Sq./ft. with parking facility for clients.	02 FCA, 01 FCMA, 01 Barrister, 65 CA Article Student, 15 Partly Qualified CA/ CMA/ ACCA and 15 ITP and other Professionals: Total 100.	70 Laptops, 2 Pcs, 1 Photocopy Machine, 3 Scanners, 6 printers along with the highest speed Wi-Fi.	04 Cars & 02 Motorcycle



CURRICULUM VITAE OF ARC'S KEY PERSONS







Mohan Adhikari, FCA

Audit Partner

14 years experience in the field of Audit and other fiscal issues of Bangladesh.

Hotline: +8801717386384 🕓

+880255045268

Email: mohan@arccabd.com, mhnadkr@gmail.com

Website: www.arccabd.com

Experience:

Mr. Adhikari is a practicing Chartered Accountant and began his audit practice in 2017 as a partner of Pinaki & Company, one of the oldest CA firms in Bangladesh. As a listed auditor of Bangladesh securities Exchange Commission (BSEC) under Pinaki & Company, he gained extensive knowledge for various listed companies including Banks (Southeast bank, EXIM Bank, Bangladesh Krishi bank) & NBFIs (Bay Leasing and Investment Limited, Bangladesh House building Finance Corporation), Pharmaceuticals (ACME Laboratories Ltd., Silva Pharmaceuticals Ltd., etc.), Textiles (Desh Garments Ltd., Argon Denims Ltd., Evince Textiles Ltd.) Manufacturing companies (Bengal Biscuits Ltd., JMI Hospital Requisite Mfg. Ltd., Anwar Galvanizing Ltd.) and many other private limited companies and non-profit organizations. In 2022, he established the CA Firm named "Adhikari Roy & Co" as a founding partner.

His specialization is at Foreign Direct Investments (FDI) i.e setting up foreign companies in Bangladesh such as 100% foreign investment companies, Joint Venture companies, Branch Office, Liaison Office, Project Office, Industry registration, Work Permit and Visa of the expatriate, etc. Mr. Adhikari is expertise in various regulatory requirement affairs in Bangladesh including Secretarial services, BIDA Affairs, Import and Export License, Fire License, Factory license, Environment Clearance Certificate, Explosive license and industry specific licensing requirements such as Drug license, Freight Forwarding and C&F license, etc.

Currently Mr. Adhikari is acting as the advisor of Indian Oil Corporation Limited (IOCL), ONGC Videsh Limited, RITES Limited, Numiligarh Refinery Limited (NRL), ITD Cementation India Limited, LEA Associates South Asia private Limited, Bazaz Industries Private Limited, Rupa Bangladesh Private Limited.

Professional Membership:

- Fellow Chartered Accountant (FCA) under the Institute of Chartered Accountants of Bangladesh (Enroll No. 1729).
- Enlisted in National Board of Revenue (NBR) as an Income Tax Practitioner (ITP) bearing registration no. 10744.
- ♦ Enlisted in National Board of Revenue (NBR) as a VAT Consultant bearing License no. C202256
- Member of Professional Club Limited (Membership no. 0199)

Educational Qualifications:

M.Com-Master of Commerce major in Accounting from National University.

Training:

- ♦ General English Course at the level of "Intermediate 1 (B1-1)" under British Council, Bangladesh.
- * "Basic Computer Course" Organized by Department of Youth Development under Ministry of Youth & Sports.
- Attended conferences, seminars and workshops on professional matters. Regular attendance at Continuing Professional Development (CPD) program of the Institute of Chartered Accountants of Bangladesh (ICAB).

Specializations:

Audit & Assurance, IFRS, ISA, Corporate and Individual Tax Assessment and Foreign Company setting up in Bangladesh & Business Registration & Licensing.

Travelling:

UK, USA, Dubai, Thailand, Malaysia, Singapura, Maldives, India



K D Roy, FCA (ICAB), ACA (ICAEW)

Tax Partner

19 years experience in the field of Tax, VAT, and other fiscal issues of Bangladesh.

Hotline: +8801724166730

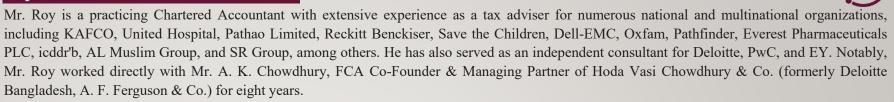
+880255045267

Email: kdroyca@arccabd.com &

kdroyca@gmail.com

Website: www.arccabd.com

Experience:



Mr. Roy is expertise in Corporate Tax assessment; First Appeal & Appellate Tribunal, Alternative Dispute Resolution (ADR), Personal & Expatriate Taxation Service Out-bound Taxation Services, Assessment of Foreign Investment Fund, newly adopted Transfer Pricing, Tax Due Diligence; Financial Due Diligence, Forensic Services, Regulatory Services and Advisory services in relation to the Income Tax Ordinance 1984 (Act no. 36 of 1984), Double Taxation Avoidance Agreement (DTAA), The VAT & S D Act (Act no. 47 of 2012) 2012, Customs Act (Act no. 04 of 1969) 1969, The Companies Act (Act no. 18 of 1994) 1994, Foreign Exchange Regulation Act (Act no. 07 of 1947) 1947, Bangladesh Labour Act (Act no. 42 of 2006) 2006 read with Bangladesh Labour (Amended) Act (Act no. 30 of 2013) 2013 and other emerging related laws.

Professional Membership:

- Fellow Member of the Institute of Chartered Accountants of Bangladesh (ICAB), 2010 (FCA 1230).
- ❖ Associate Member of the Institute of Chartered Accountants of England & Wales, 2022 (ACA 41159866)
- ♦ Member of Dhaka Taxes Bar Association (DTBA) K-00518.
- ♦ Certified VAT Agent of NBR (VAT Agent Certificate Number): 14/2019
- Listed VAT Consultant (Sl. # C202037) of NBR, Bangladesh.
- ♦ Member International Fiscal Association (IFA 62700)

Educational Qualifications:

- ♦M Com-Master of Commerce major in Accounting from Jagannath University.
- ❖B Com—Bachelor of Commerce from Tejgoan College under National University.

Publications

- ♦ The Income Tax Ordinance 1984 (Year: 2022-23)
- ♦TDS VDS Booklet (Year: 2022-23)
- ♦TDS VDS Booklet (Year: 2023-24)
- ♦TDS VDS Booklet (Year: 2024-25)

Specializations:

* Tax, VAT, Corporate Laws, Foreign Direct Investment, BPO, Due Diligence, Forensic Services

Travelling:

India, UAE, Thailand, Singapore, Malaysia.



Debabrata Deb Roy, MBA, FCMA

Director -Audit & Assurance Services 25 years experience in the field of Cost & Management issues of Bangladesh.

Email: debabrata@arccabd.com

ddroycma@gmail.com

Web: www.arccabd.com

Experience:

Mr. D.D. Roy is a highly experienced Fellow of the Cost & Management Accountants with extensive expertise in Accounting and Financial Management, spanning both Bangladesh and the UAE. He served as the Group Finance Director for Asiatic 3sixty Group, a leading advertising conglomerate in Bangladesh, for over twelve years. With a career that spans 25 years, Mr. Roy has acquired in-depth knowledge in various industries, including Garments (Bright Wear Garments Ltd.), Footwear manufacturing (Jennys Footwear Group), Perfume manufacturing (Al Haramain Perfume Manufacturing Industries), Steel & Aluminum (KAI & Altech Group), Construction and Development (Concord Group), Agri Industries (Bay Agro Group), and Cement Manufacturing (Doreen Group). Throughout his career, he has held key roles in finance, accounting, costing, and internal controls.

His professional expertise includes statutory and cost audits, valuation services, financial due diligence, VAT and tax consultancy, and hands-on experience with a wide range of accounting systems, including ERP solutions such as SUN, Oracle 11i, and Focus.

Most recently, Mr. Roy joined Adhikari Roy & Co., Chartered Accountants, as Director of Compliance. He also serves as the Compliance Advisor (covering Tax, VAT, RJSC, and other regulatory compliance matters) for both Asiatic 3sixty Group and Adccom Group.

Professional Membership:

- Fellow Member of the Institute of Cost and Management Accountants of Bangladesh (F 0675).
- ♦ Member of Dhaka Taxes Bar Association, (D-0199).

Educational Qualifications:

- ♦ MBA major in Finance from International Islamic University of Chittagong.
- ❖ B.Com. Bachelor of Commerce from under National University.
- ❖ B. Sc. Bachelor of Science under University of Chittagong.

Training:

- * ERP Solution, Oracle E-business Suit (11i), organized by Bhawan Cybertek LLC, Oracle authorized Trainer, Dubai, UAE.
- * IFRS/IAS (International Financial Reporting Standards) organized by arranged by ICMAB.
- * Business & Financial Modeling Specialization (Building Financial Model in Excel) by organized by ICMAB.
- ❖ Income Tax, VAT & Customs, organized by ICMAB
- ❖ Cost Audit workshop on Chemical Fertilizer, Real estate, Pharmaceuticals, Power Sector organized by Institute of Cost Accountants (ICA) India.
- ❖ Minimum Audit (Statutory Audit) documentation for each audit clients, organized by ICAB.

Industry Experience:

- Garments Industries
- Shoe Manufacturing Companies
- Perfume Manufacturing Industries, Foreign Company
- Aluminum & Steel Industries
- Construction and Development Companies
- Agricultural Industries (Poultry & Hatchery)
- Cement Manufacturing Industries
- Technology, Media & Advertising Companies

Specializations:

Statutory Audit, Cost Audit, Assurance, RJSC, BIDA, Valuation, Accounting, Internal Audit, etc

Travelling:

❖ India, Dubai, Saudi Arabia, Singapore, Indonesia, Thailand, Malaysia, etc



Adhikari Roy & Co. Chartered Accountants

MANAGERS















Top MNC's We Work With



































































SOME MEMORIES

THANK YOU!

