



Innovating Excellence, Strategically

# CORPORATE PORTFOLIO

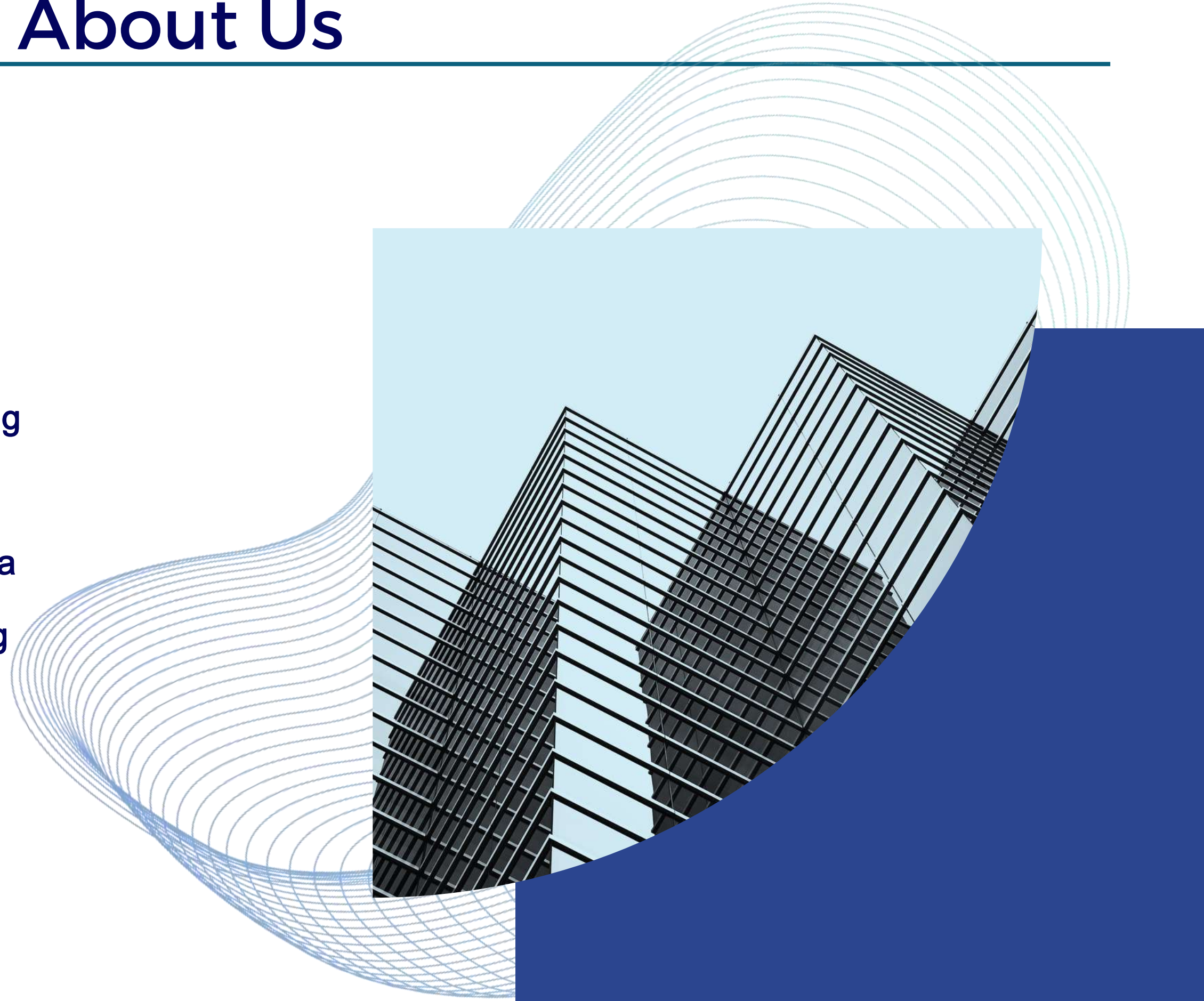




# About Us

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SBA Group is a global firm committed to delivering high-quality services to clients worldwide. With a legacy dating back to 1953, SBA Group has evolved from a focus on audit and taxation to a diverse portfolio of services, including International Taxation Consulting, Audit and Assurance, Business Advisory, and Information Technology.





## Vision

To be the most trusted and innovative leader in the business consulting, driving progress and sustainability through our professional values and responsible practices. We envision a future where our expertise helped us build relationship of trust with our clients who see us as their consulting partners



## Mission

To be a leader in professional services, providing the highest quality solutions through deep expertise and a commitment to innovation

# Our Services

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Committed to helping our clients  
achieve their business goals  
through strategic advice and timely  
execution



## International Taxation

We simplify complex anti-dumping, anti-subsidy, and countervailing duty regulations. Our expertise minimizes your duty liabilities.

## Audit and Assurance Services

Our experienced team ensures accurate financial reporting and regulatory compliance, specializing in complex transactions and evolving mandates.

## Business Advisory

Expert guidance for optimized business functions, strategic goal achievement, and enhanced efficiency and effectiveness.

## Technology & Innovation

We help organisations modernise operations through automation, data-driven systems, and digital tools that improve accuracy, visibility, and informed decision-making.



# Value Proposition

Integrity, confidentiality, and professionalism guide our actions and unite our team.



## Experienced Team

Experts with over 200 years of combined experience in various service areas.



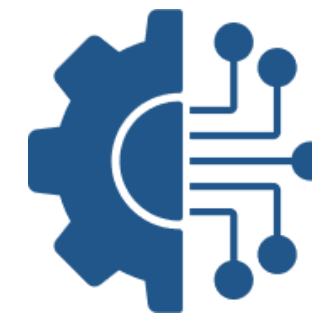
## Global Reach

Network of offices in India and associates across the world to serve a global clientele.



## Integrated Approach

Combines legal and accounting expertise for comprehensive solutions.



## Focus on Technology

Leverages data analytics and technology tools to deliver efficient and effective services.



## Client-Centric Approach

Committed to exceeding client expectations through quality service and professional expertise.

# International Taxation

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SBA offers expert consulting in international taxation, guiding clients through cross-border trade, customs compliance, and duty regulations. We support businesses in handling anti-dumping, safeguard, and anti-subsidy investigations, ensuring compliance with global trade laws. Our team assists in the preparation and submission of documentation and responses to investigative authorities. We provide representation during on-site verifications and offer legal drafting support. Where necessary, we represent clients before judicial and quasi-judicial bodies, delivering complete advisory and procedural assistance in international trade matters.

# International Taxation

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- Expert guidance on cross-border trade and customs compliance.
- Assistance in anti-dumping, safeguard, and anti-subsidy investigations
- Support with documentation, response drafting, and timely submissions
- Representation during authority verifications and inquiries
- Legal drafting of submissions, forms, and replies
- Representation before judicial and quasi-judicial bodies
- Ensuring adherence to global trade regulations and processes
- Comprehensive advisory for international trade and taxation matters

# International Taxation

International taxation consulting services provide expert guidance on cross-border trade, customs compliance, and duty regulations.

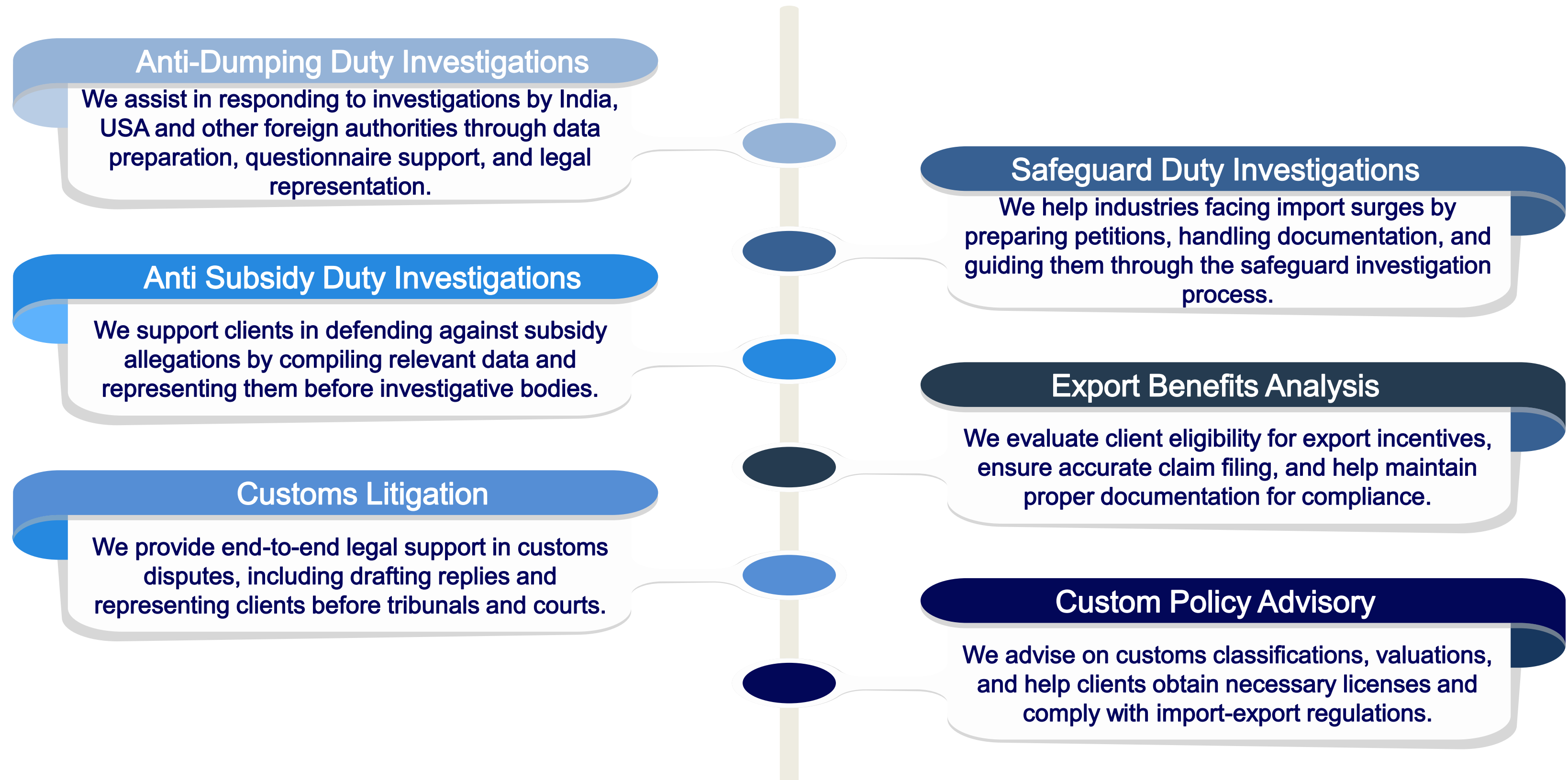
We assist clients in handling anti-dumping, safeguard, and anti-subsidy investigations while ensuring adherence to global trade laws.

Our support helps optimize documentation, preparing and submitting responses to authorities, and representing clients during the verification. We assist with legal drafting, and, where required, represent clients before judicial bodies.





# International Taxation Services

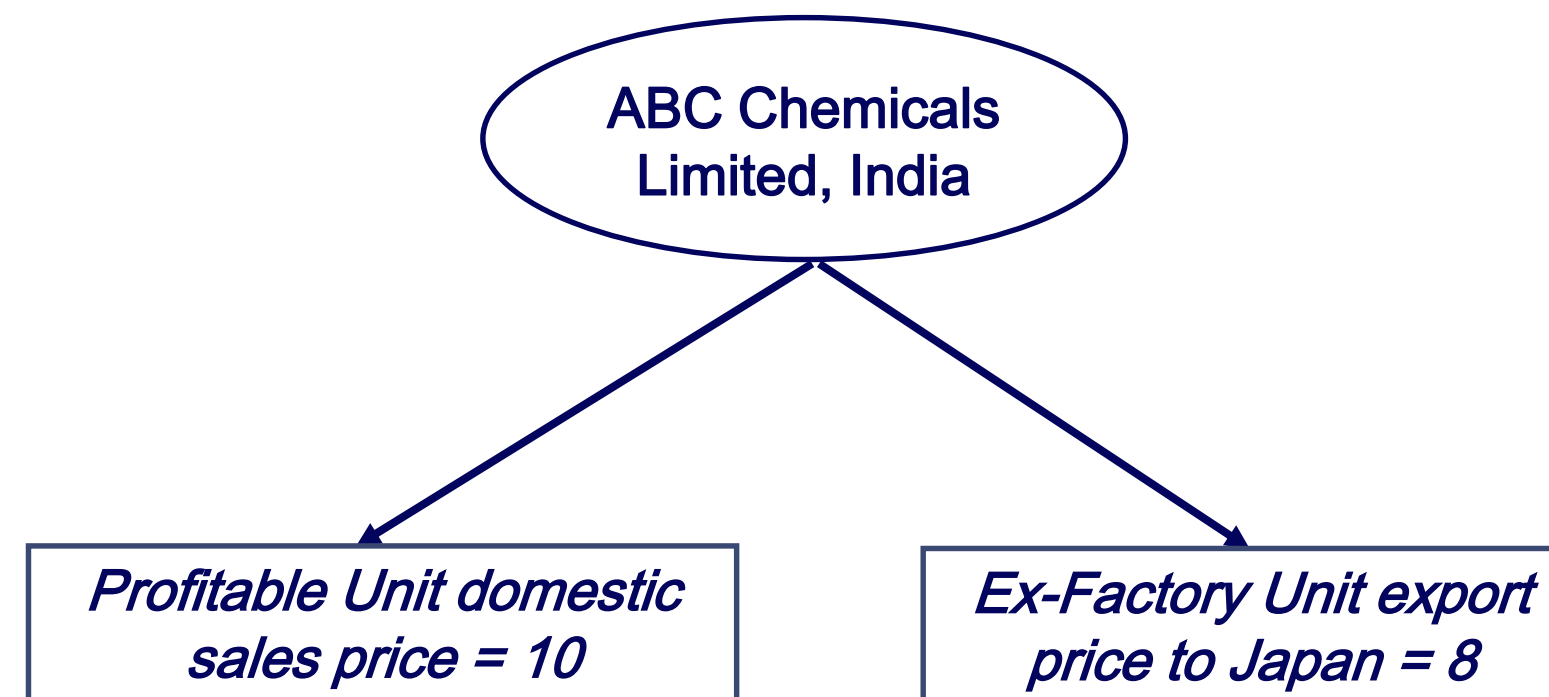


# Introduction to Anti-Dumping Investigations

## What is Dumping?

- An unfair trade practice.
- Price discrimination whereby a producer sells a product at a lower price abroad than in his home market; in ordinary course of trade (i.e. in sufficient quantities and at a net profit)

**DUMPING BY ANY COMPANY, WHEN  
Ex-Factory Export Price < Profitable Domestic sales price/ Constructed Profitable Cost**



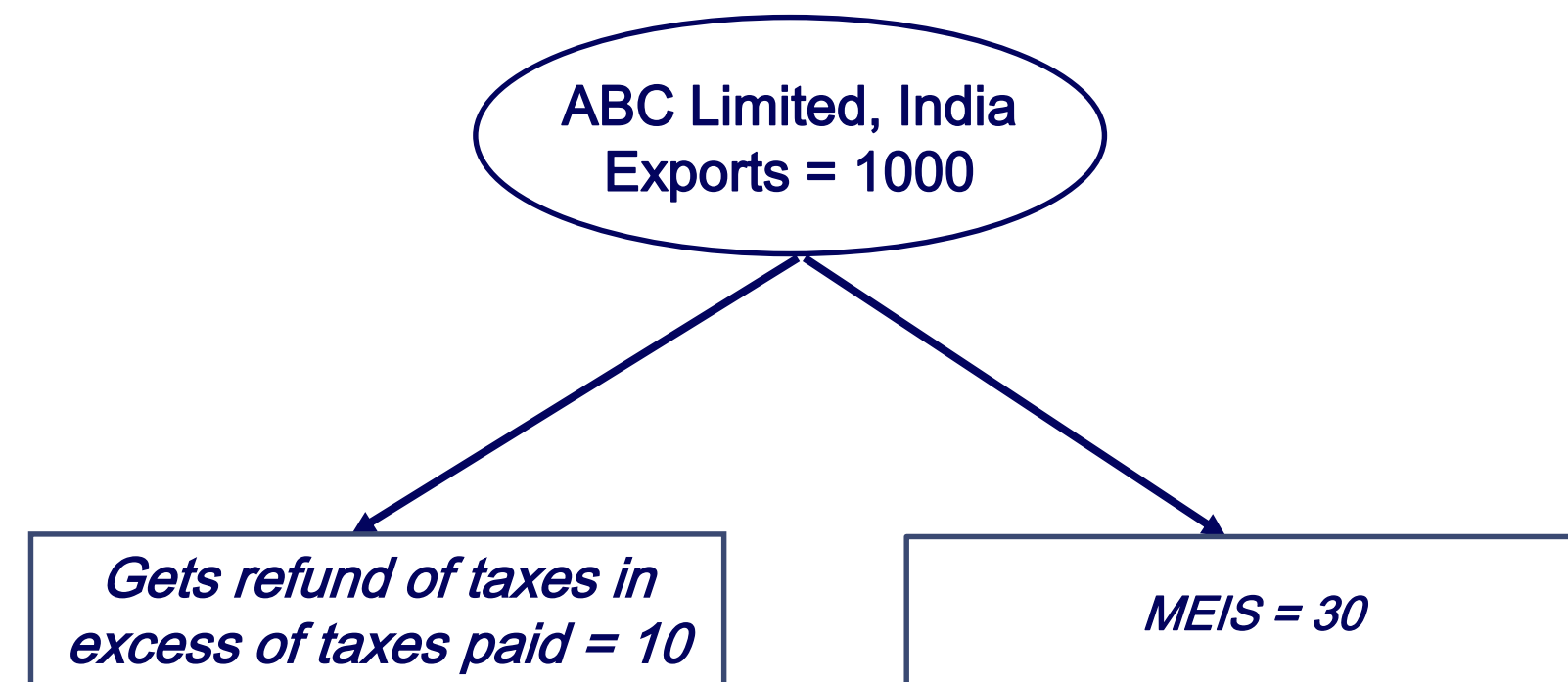
**Dumping amount = 10 - 8 = 2 (or 25% of export price)**

# Introduction to Anti-Dumping Investigations

## What is Subsidization?

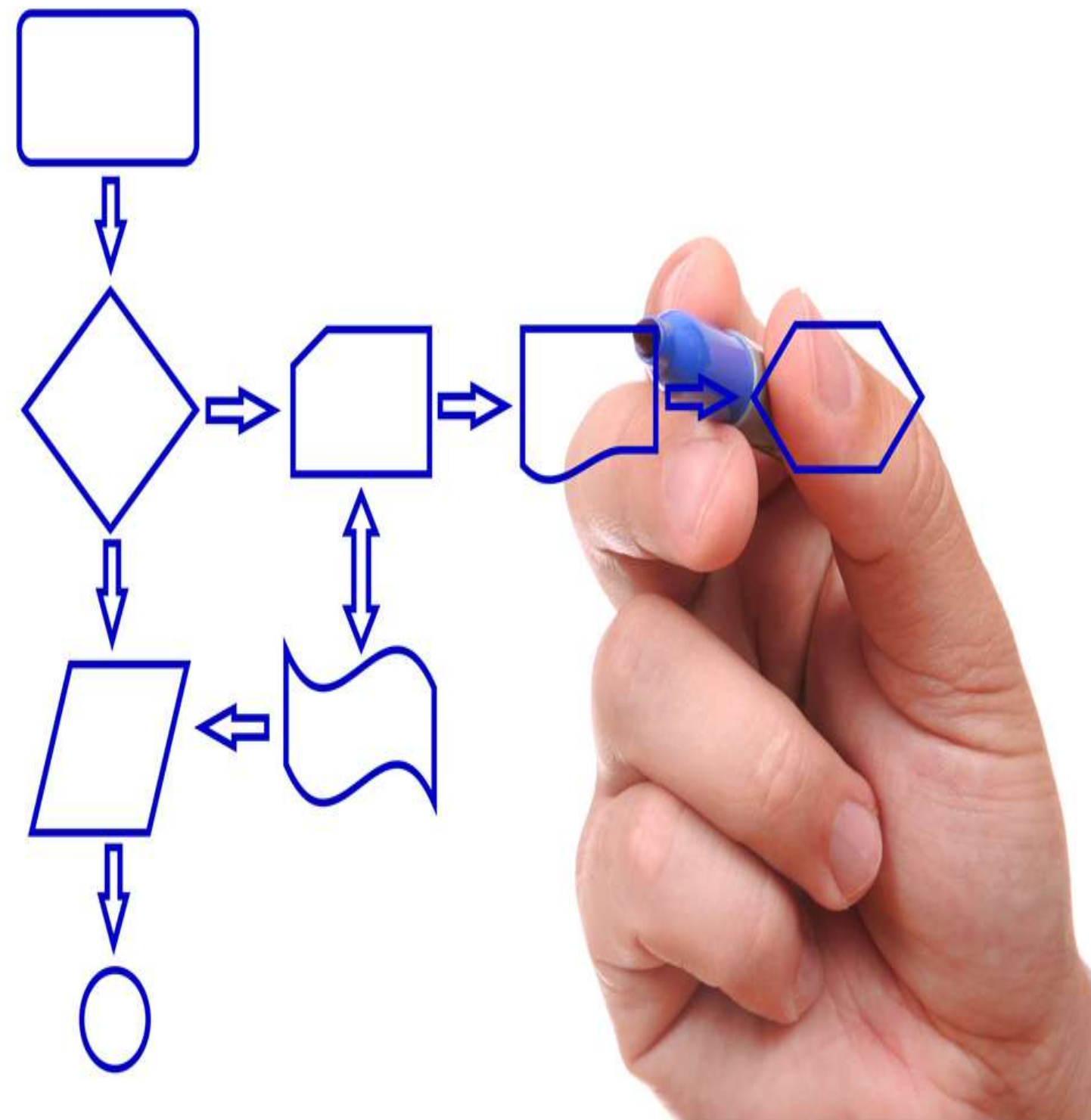
- Financial contribution by a government or a public body;
- By means of direct transfer of funds, deferment of liability to pay tax, exemption of taxes (direct / indirect) or grant of goods or services;
- Specific to export performance or a class of users or is industry specific;
- Unless covered under Article 8 of the WTO SCM
- Eg: excess remission of taxes, exemption of taxes, interest subvention, export promotion schemes etc.

### AD VALOREM ANTI-SUBSIDY DUTY



Subsidy amount =  $(10 + 30) / 1000 = 4\%$  of CIF



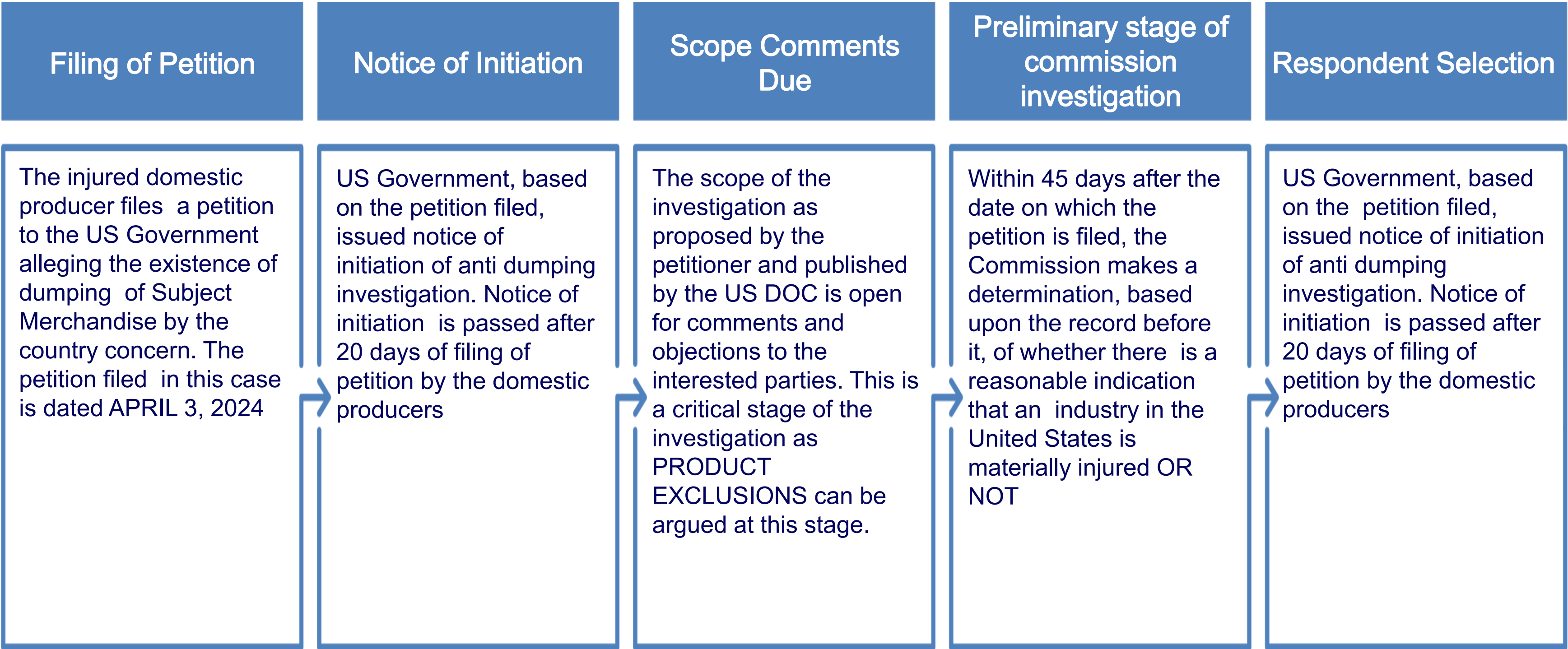


# PROCESS FOR INVESTIGATION IN US ANTI DUMPING AND CVD CASE

# US Anti Dumping Duty Case

## AD Investigation in United States

The process for fighting the anti-dumping duty case is summarized below:-

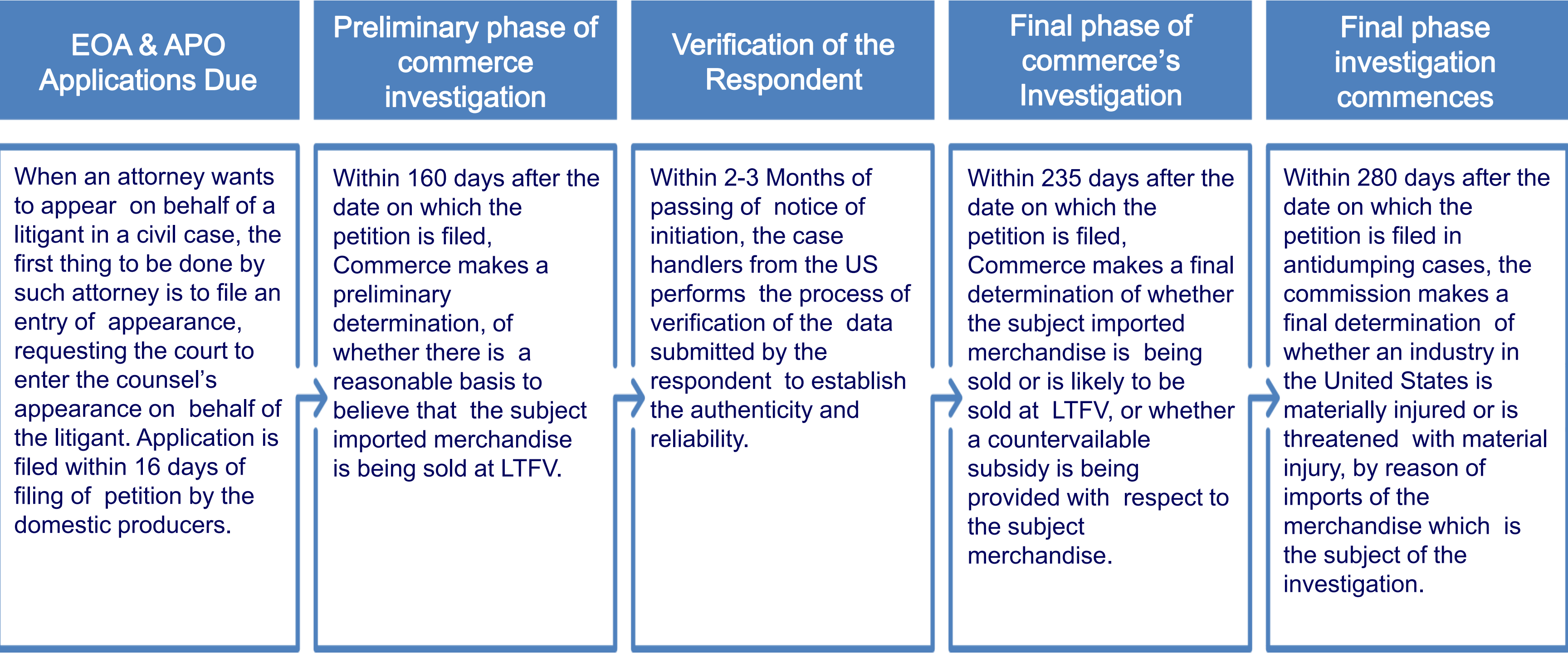


To be continued...

# US Anti Dumping Duty Case

## AD Investigation in United States

The process for fighting the anti-dumping duty case is summarized below:-





# Dumping Margin Calculations

## AD Investigation in United States

The Dumping margin is calculated based on undermentioned:-

The dumping margin calculation is :-  $[(A-B) - (C-D)] / B$

Where:

A = net, ex-factory comparison market price for the product being compared to the product sold in the U.S.

B = net, ex-factory U.S. price of the particular product;

C = unit variable cost of producing product sold in the comparison market ;

D = unit variable cost of producing product sold to the U.S.

The “C-D” adjustment is done only if the product sold in the U.S. and the product sold in the comparison market which is being compared are physically different and the adjustment is only to account for cost differences associated with those physical differences.



# Our Integrated Focus – Legal and Accounting

## Focusing on Methodology



Our team is an avid learner and contributes to the knowledge sharing through the training courses on ERP systems and spreadsheet analytics to enable our team to seamlessly integrate questionnaire responses with the company's systems and working papers.

Our team's competence on excel spreadsheets is crucial in computation of dumping margins, subsidy margins and verification of data submitted to authorities.

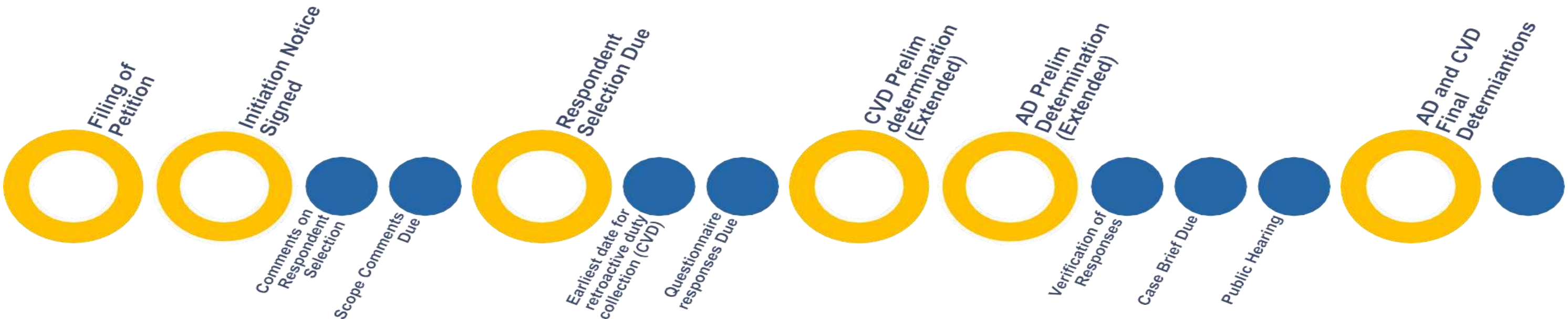
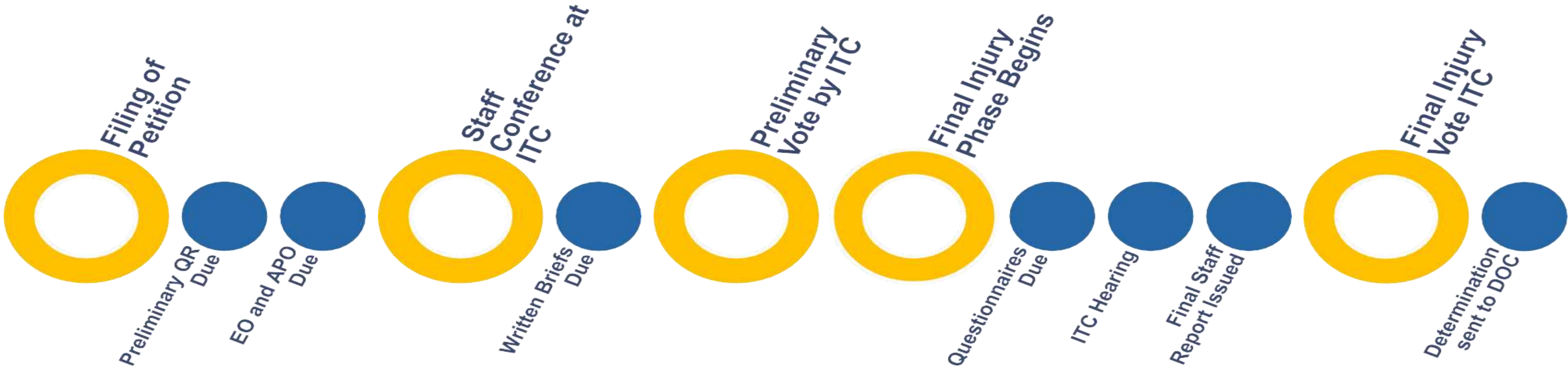


## Focusing on Data Analytics

Analytics of large data sets and identification of business trends is the core strength of any business. Our team is specially certified in various analytical tools such as SAS Enterprise Guide and Global Computer Aided Auditing Tools (CAATs).

Our team has in-house capabilities to work on SAS Enterprise Guide for calculation of dumping margins in the identical manner as the US DOC carries out for anti-dumping duty cases on *Less Than Fair Value* export to USA.

# Timelines for the case – ITC and DOC





# Major Timelines



CVD IS PAID AT PRELIM DETERMINATION RATE

AD DUTY IS PAID AT PRELIM DETERMINATION RATE

# Critical Items Needing Management Attention

In our experience of handling trade remedy cases, we believe the following critical tasks require deep involvement of the management at various stages of the investigation

## *Filing of Q&V*

- The US DOC issues quantity and value questionnaires (Q&V) to establish the largest 2 exporters who will be selected as mandatory respondents in the investigation.
- Non participation at this stage will result in penal duties to be imposed on exporters.

## *Filing of Questionnaires*

- The DOC issues detailed questionnaires running in hundreds of pages. This questionnaire becomes the basis for calculation of the dumping or subsidy margins.
- The details of up to 15 years can be requested by the US DOC. Failure to provide this information may lead to an adverse duty to be calculated for the exporters.

## *Price Monitoring*

- Once a case has been filed, the quantity and price of exports needs to be monitored to ensure there is no retroactive application of duties.
- The US Doc will make an assessment of the quantum of exports after filing of the petition.

# Critical Items Needing Management Attention

In our experience of handling trade remedy cases, we believe the following critical tasks require deep involvement of the management at various stages of the investigation

## *Supplementary QRs*

- Supplementary questionnaires will be issued in both investigations based on the comments filed by the petitioner.
- These include details of subsidies taken during the past 15 years.
- Providing details of sales of other divisions (if required)
- Answering questions to prove non use of subsidies during the last 15 years
- Providing answers for Trans-national subsidies given to suppliers from China and other countries.

## *Verification*

- All details submitted of the DOC in AD and CVD investigation are subject to verification.
- The verification is carried out by experienced case handlers and analysts. They are well versed with all processes and the submissions.
- Verification occurs in a systematic manner with unique re-performance standards.
- Verification will last for 6 weeks in 3 visits for the AD and CVD case.

## *Case Brief & Hearing*

- The case brief is like a summary of all the issues that need to be put forward before the DOC.
- These include any contrary positions / decisions taken by the DOC on Prism Johnson, Antique or the Government of India submissions.
- Any errors in the methodology for calculation of dumping margin are to be considered here.
- The hearing is where all arguments put in the case brief are to be made in person. This is the last opportunity to represent issues with the DOC calculation(s).
- Briefing Government of India so that they make an effective presentation.



# Why SBA Group?

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## »» Deep Industry Expertise

With a proven track record across diverse sectors—from manufacturing to healthcare—our team brings deep domain knowledge to address your specific accounting and strategic needs effectively.

## »» Commitment to Accuracy and Confidentiality

We maintain the highest standards of precision in financial reporting while ensuring your sensitive data is handled with utmost confidentiality and compliance.

## »» Seamless Integration with Leading Accounting Software

Our workflows are compatible with top-tier accounting platforms like QuickBooks, Xero, Zoho Books, and Tally—ensuring smooth onboarding, automation, and reduced manual effort.

## »» Personalized Support with Global Insights

You receive one-on-one guidance tailored to your business goals, backed by global market intelligence, helping you stay agile and competitive in any environment.

# Industries We Serve

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At SBA Group, our expertise spans multiple sectors. We understand that each industry has unique financial and strategic needs—so we tailor our services to deliver maximum impact and value.

Manufacturing :- We support manufacturers with cost accounting, inventory control, budgeting, and supply chain financial planning to optimize production efficiency and profitability.

Retail & E-commerce :- From managing high transaction volumes to tax compliance and cash flow tracking, we help retailers and online businesses streamline operations and scale efficiently.

Real Estate :- We assist real estate firms with investment analysis, lease accounting, project financing, and tax strategies for property development and asset management.

Professional Services :- For law firms, consultants, and agencies, we offer time-tracking, client billing systems, and profitability reporting to improve financial performance.

Healthcare :- We help healthcare providers manage complex billing cycles, regulatory compliance, payroll for clinical staff, and cost control for sustainable practice management.

Hospitality :- We support hotels, restaurants, and travel businesses with POS system integration, seasonal cash flow forecasting, and operational cost analysis to boost profitability.

# Connect With Us!

We look forward to engaging  
with you and exploring  
opportunities for  
collaboration.

[www.sbaworld.co](http://www.sbaworld.co)



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