OFFICIAL CAPABILITY PROFILE | 2026 EDITION

S & S Associates, Chartered Accountants

ICAN Registered Since 2004 AD | Partnership Since 2014 AD | ACCA Approved Employer - Gold

FIRM OVERVIEW & INSTITUTIONAL STANDING

S & S Associates is an independent Chartered Accountancy partnership headquartered in Shankhamul, Kathmandu, Nepal. Originally registered with The Institute of Chartered Accountants of Nepal (ICAN) in 2004 AD and converted into a multi-partner firm in 2014 AD, we serve listed corporates, commercial banks, hydropower developers, insurance companies, public utilities, manufacturing groups, and international development organizations (NGO/INGO).

2004 AD	4 Partners	30+ Staff	ACCA Gold
Founded & ICAN Registered	Senior CA Practice Leads	Audit, Tax & Advisory Team	Trainee Development Standard

THREE INTEGRATED SERVICE PILLARS

01 | AUDIT & ASSURANCE (NSA & NFRS)

Statutory Financial Statement Audits, Limited Financial Statement Reviews, Agreed-Upon Procedures (AUP), Internal Audits & Risk-Based Control Reviews, NFRS Implementation & Gap Diagnostics, Donor / Project Grant Audits (NGO/INGO), and Statutory Insurance Audits aligned with Nepal Insurance Authority (NIA) directives.

02 | TAXATION & CORPORATE LAW (ITA 2058, VAT & COMPANIES ACT 2063)

Corporate Income Tax Return Filing & Compliance, Section 57 Change-of-Control Structuring, Tax Health Checks & IRD Audit Defense, VAT & Excise Reconciliation, Monthly e-TDS Administration, Annual Finance Act Advisory, Office of the Company Registrar (OCR) Filings, FDI & Nepal Rastra Bank Regulatory Repatriation Support, and Cross-Border Double Taxation Avoidance (DTAA) Advisory.

03 | ADVISORY, VALUATION & OUTSOURCING

Buy-Side & Sell-Side Financial Due Diligence Audits (DDA), Business & Equity Valuations, Bankable Project Feasibility Studies, Consortium Project Finance Modeling (Hydropower & Infrastructure), Forensic & Financial Investigation Assignments, Outsourced Accounting & Virtual CFO Services (ICAN Accounting Outsourcing Portal Listed), and ERP Financial Controls Advisory.

LEADERSHIP, SECTORS & ENGAGEMENT INTAKE

Partners, Sector Proof & Office Details

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CHARTERED ACCOUNTANT PARTNERS

CA Sudhir Kumar Sharma, FCA - Managing Partner (25+ Years)

Founded practice in 2004 AD; leads BFIs, insurance, public sector & institutional quality control.

CA Arvind Das Joshi, FCA - Senior Partner (25+ Years)

Leads corporate taxation, statutory compliance, manufacturing & hospitality engagements.

CA Bibek Bhandary, CA / CPA / ACCA - Partner (14+ Years)

Leads Financial Due Diligence (DDA), NFRS implementation, hydropower, aviation & valuation advisory.

CA Sandesh Pokhrel, FCA - Partner (10+ Years)

Leads ACCA Gold training governance, internal audit, development sector (INGO/NGO) & forensic reviews.

12 SPECIALIZED INDUSTRY SECTORS SERVED ACROSS NEPAL

- 1. Banks & Financial Institutions (NRB Unified Directives)
- 2. Insurance Companies - Life & Non-Life (NIA / Act 2079)
- 3. Hydropower & Renewable Energy (IFRIC 12 / NAS 23)
- 4. Manufacturing, Cement & Trading Enterprises
- 5. Development Sector (NGOs / INGOs & Donor Grants)
- 6. Airlines, Aviation & Ground Operations
- 7. Travel, Hospitality & Multi-Specialty Healthcare
- 8. Telecom, IT & Digital Service Providers
- 9. Public Utilities, State Enterprises & Infrastructure
- 10. Real Estate, Housing & Commercial Construction
- 11. Academic Institutions & Educational Foundations
- 12. Media, Broadcasting & Publishing Houses

REQUEST A PROPOSAL (RFP) OR PARTNER CONSULTATION

Office Address: Danphe Chari Marga, Shankhamul, Kathmandu, Nepal

Telephone: +977-1-4795881 | Email: info@snsassociates.com.np

Working Hours: Monday - Friday, 9:30 AM - 5:30 PM NST

Response SLA: Partner or Senior Manager response within 1 business day (https://snsassociates.com.np/pages/contact.html)