

**(A) PARTICULARS OF THE FIRM**

Name : **Viru, Goona & Associates**  
Chartered Accountants

Business Address : Main Office  
No. 43-1, Jalan Thambapillai,  
Brickfields,  
50470 Kuala Lumpur.

Tel : 03 - 22733510  
Fax : 03 - 22733511  
E-mail : [vgakl@streamyx.com](mailto:vgakl@streamyx.com) / [vgakl@yahoo.com](mailto:vgakl@yahoo.com)

Branch Office

**SEREMBAN**  
No. 303-2A, Taman AST,  
Jalan Sungai Ujong,  
70200 Seremban.

Tel : 06 - 7617148  
Fax : 06 - 7627148  
E-mail : [vgasban@yahoo.com](mailto:vgasban@yahoo.com)

Type of Concern : Partnership

Date of Registration : 28.11.1992

Audit Firm No. : AF 0879

Services Provided : Audit, Accountancy, Taxation & Management Services

**PARTNERS' DETAILS**

**NAME & I.C. NO.** : **QUALIFICATION AND EXPERIENCE**

Viruthasalam Pillai A/L  
Maniam  
(570723-08-5947) : FCCA (UK) ; C.A. (M) ; ATII (M)  
Audit, Taxation and Accounting Experience (26 years)  
Worked at Ernst & Young, Kuala Lumpur.

Goonasegaran A/L Kupusamy  
(570522-01-6523) : FCCA (UK) ; C.A. (M) ; ATII (M)  
Audit, Taxation and Accounting Experience (26 years)  
Worked at Ernst & Young, Kuala Lumpur.  
Worked in Chartered Accountancy firms in United  
Kingdom.

## **(B) PARTICULARS OF THE ASSOCIATE FIRM**

Name : **Iswara & Company**  
Chartered Accountants

Business Address : No. 43-1, Jalan Thambapillai,  
Brickfields,  
50470 Kuala Lumpur.

Tel : 03 - 22733510  
Fax : 03 - 22733511  
E-Mail : [vgakl@streamyx.com](mailto:vgakl@streamyx.com)

Type of Concern : Sole - Practitioner

Date of Registration : 07.12.1994

Audit Firm No. : AF 0976

Services Provided : Audit, Accountancy, Taxation, Liquidation  
& Management Services

## **PRACTITIONER'S DETAILS**

**NAME & I.C. NO.** : **QUALIFICATION AND EXPERIENCE**

Tharma Iswara A/L S. Subramaniam : FCCA (UK) ; C.A. (M) ; FTII (M)  
(531213-08-5363) Practised in United Kingdom as Registered Auditor.  
Audit, Taxation and Accounting Experience  
(26 years)

Approved company Liquidator

# **VIRU, GOONA & ASSOCIATES**

## **BRIEF HISTORY OF FIRM**

**Viru, Goona & Associates** (VGA), Chartered Accountants, was registered with Suruhanjaya Syarikat Malaysia (SSM) on 28 November 1992 to engage in providing Audit, Taxation, Accountancy and Management Services. VGA is a two partners firm and in December 1994, VGA associated with **Iswara & Company**, Chartered Accounting firm for expansion and better services. The two firms specialise in the provision of services to clients who prefer a more personalised approach to their financial affairs. Technically VGA and **Iswara & Company** may be considered as one firm under one roof. Please refer to the Appendix (A and B) for full details of the firms.

We combine strong technical skills with a personal service. Our current portfolio of clients range across a wide diversity of industries and services.

Our reputation, clientele, performance and professionalism reflect our overriding approach to accountancy. While maintaining independence and providing clients with a personalised service, we are able to draw on the strength of our associates who are specialists in their respective fields. In this way we combine a personal service to our clients with wide ranging skills and a wealth of practical experience normally associated with the international firms of accountants - but which is not always available to the smaller business.

This association also allows us to provide in-depth advice on all types of assignments.

## **OUR APPROACH**

By drawing on our depth and breadth of experience, the range of services offered can be tailored to suit clients' specific requirements. We have expertise in all aspects of accounting in industry and commerce.

## **TAXATION**

We are specialists in corporate and personal taxation and provide a comprehensive service on all aspects of this vital subject. We are able to provide precise recommendation. Advice and assistance which ensures both companies and individuals plan their tax affairs effectively and in accordance with current legislation.

At our firm you will find a service tailored to our clients' specific needs.

## **AUDIT AND AFTER**

Our goal is to improve the profitability of our clients. Rather than being content merely to adhere to statutory requirements, we believe in a broader approach with built in 'after-care'. Besides conducting audits in accordance with the highest standards, we carefully analyse the results and prepare a 'management letter' advising the client to points which we believe attention should be drawn. In many instances this enables the client to improve their system's efficiency or profitability.

When we carry out an audit we tell our clients the facts behind the figures and provide interpretations and guidance. Perhaps the overheads need more control or cash management could be improved. If so, our analysts will bring the facts to the clients' attention.

**VIRU, GOONA & ASSOCIATES**

**COMPANY PROFILE**