# UNIQ CONSULTING

*Comprehensive Business Plan*

Financial Management | Project Management | Management Consulting
Auditing | GST | Income Tax | GCC VAT Filing

Prepared: June 2025
Kozhikode, Kerala, India

# 1. Executive Summary

Uniq Consulting LLP is a full-spectrum professional services firm being established in Kozhikode, Kerala, India. The firm is designed to serve small and medium enterprises (SMEs), startups, NRIs, and corporate clients both domestically in India and in the Gulf Cooperation Council (GCC) region.

The firm's service portfolio is built around seven core practice areas: Financial Management, Project Management, Management Consulting, Auditing & Assurance, GST Compliance, Indian Income Tax Filing, and GCC VAT Filing. This integrated offering positions Uniq Consulting as a one-stop professional consultancy for clients seeking end-to-end advisory and compliance support.

## 1.1 Mission Statement

To deliver trusted, technology-enabled advisory and compliance services that empower businesses to achieve financial clarity, regulatory compliance, and operational excellence — across India and the GCC.

## 1.2 Vision

To be the most trusted consulting partner for SMEs and NRI-linked businesses in South India and the Gulf by 2030, recognized for professional integrity, digital innovation, and measurable client outcomes.

## 1.3 Core Values

- Integrity: Uncompromising ethical standards in every engagement
- Excellence: Rigorous professional standards and continuous learning
- Client-Centricity: Tailored solutions aligned to each client's unique needs
- Innovation: Leveraging technology to deliver faster and smarter results
- Accountability: Measurable commitments and transparent reporting

## 1.4 Key Financial Highlights

| Metric | Year 1 | Year 2 | Year 3 |
|---|---|---|---|
| Projected Revenue | ₹40 Lakhs | ₹85 Lakhs | ₹1.50 Crores |
| Operating Expenses | ₹28 Lakhs | ₹52 Lakhs | ₹85 Lakhs |
| Net Profit (Pre-tax) | ₹12 Lakhs | ₹33 Lakhs | ₹65 Lakhs |
| Net Profit Margin | 30% | 39% | 43% |
| Client Headcount (Est.) | 40–60 | 100–140 | 200–280 |
| Team Size | 4–6 | 8–12 | 15–20 |

# 2. Business Description & Legal Structure

## 2.1 Legal Entity

The firm will be registered as a Limited Liability Partnership (LLP) under the Limited Liability Partnership Act, 2008. An LLP structure provides flexibility in management, limited personal liability for partners, and favorable tax treatment compared to a private limited company.

## 2.2 Proposed Name

Uniq Consulting LLP

## 2.3 Registered Office

Kozhikode (Calicut), Kerala — chosen for its strategic location as a major commercial hub serving Malabar, the broader North Kerala region, and its strong historical and commercial ties with the GCC (especially UAE, Oman, Qatar, and Saudi Arabia).

## 2.4 Registration & Licensing Requirements

| Requirement | Authority / Body | Timeline |
|---|---|---|
| LLP Registration | Ministry of Corporate Affairs (MCA) | Week 1–2 |
| PAN & TAN | Income Tax Department | Week 2 |
| GST Registration | GSTN / State GST Authority | Week 3 |
| MSME (Udyam) Registration | MSME Ministry Portal | Week 3 |
| Professional Tax Registration | Kerala State Government | Week 4 |
| ICAI Firm Registration (if applicable) | Institute of Chartered Accountants of India | Week 4–6 |
| IEC Code (for GCC services) | DGFT | Month 2 |
| Shop & Establishment License | Local Municipal Authority | Week 2 |

## 2.5 Partnership Structure

The LLP will be established with 2–3 founding partners, each contributing designated capital and holding responsibility for a defined practice area. A Partnership Agreement will be executed covering capital contribution, profit-sharing ratios, decision-making authority, exit provisions, and IP ownership.

# 3. Services Portfolio

Uniq Consulting's revenue model is built on seven integrated practice areas, each designed to generate recurring and project-based engagements.

## 3.1 Financial Management Consulting

### Scope of Services

- Business financial planning, budgeting & forecasting
- Working capital optimization and cash flow management
- Financial analysis, ratio analysis, and management reporting (MIS)
- Cost accounting, product/service costing, and profitability analysis
- Capital structuring, debt advisory, and fundraising support
- Virtual CFO (vCFO) services for growing SMEs and startups
- Financial due diligence for mergers, acquisitions, and partnerships

### Target Clients

SMEs, startups, family businesses, manufacturing units, real estate developers, and NRI-owned businesses seeking professional financial management without the cost of a full-time CFO.

### Pricing Model

- Monthly retainer: ₹25,000 – ₹1,50,000/month
- Project-based: ₹50,000 – ₹5,00,000 per engagement

## 3.2 Project Management Consulting

### Scope of Services

- Project feasibility studies and business case development
- Project planning: WBS, scheduling (MS Project / Primavera), budgeting
- Project monitoring, control, and earned value management (EVM)
- PMO (Project Management Office) setup and operations
- Risk management, issue tracking, and escalation frameworks
- Agile, Scrum, and hybrid project methodology implementation
- Post-project reviews and lessons learned documentation

### Target Clients

Construction companies, IT firms, government contractors, infrastructure developers, healthcare institutions, and manufacturing enterprises.

### Certifications Leveraged

Engagements will be led by PMP-certified or Prince2-qualified professionals to ensure internationally recognized project management standards.

## 3.3 Management Consulting

### Scope of Services

- Business strategy development and competitive analysis

- Organizational restructuring and change management
- Process mapping, optimization (Lean/Six Sigma), and SOP development
- HR policy development, KPI frameworks, and performance management systems
- Business turnaround advisory for distressed enterprises
- Market entry strategy for businesses expanding into GCC or new Indian markets
- Digital transformation roadmaps and technology vendor evaluation

### Pricing Model

- Day rate model: ₹15,000 – ₹40,000 per consultant day
- Engagement-based: ₹1,00,000 – ₹15,00,000 depending on scope

## 3.4 Auditing & Assurance Services

### Scope of Services

- Statutory audit under the Companies Act 2013 (for company clients)
- Internal audit: risk-based audit planning, fieldwork, and reporting
- Concurrent audits for banks and financial institutions
- Stock audits, fixed asset verification, and physical verification
- Management audit: efficiency and effectiveness review
- Compliance audits (FEMA, RBI, SEBI regulations)
- Forensic audit and fraud investigation
- Pre-IPO due diligence and financial reporting review

### Regulatory Framework

Audit services will be delivered in compliance with Standards on Auditing (SAs) issued by the ICAI and relevant provisions of the Companies Act, Income Tax Act, and applicable state laws.

## 3.5 GST Compliance & Advisory

### Scope of Services

- GST registration: new registrations, amendments, and cancellations
- Monthly/quarterly GSTR-1, GSTR-3B, and annual GSTR-9/9C filing
- Input Tax Credit (ITC) reconciliation and optimization
- E-invoicing setup, e-way bill management, and compliance monitoring
- GST audit, assessment support, and departmental representation
- Handling GST notices, demands, and appeal proceedings
- GST advisory: classification, rate determination, place of supply
- GST health checks and compliance review for businesses

### Pricing

- Regular filing: ₹2,500 – ₹15,000/month per client (depending on transaction volume)
- Advisory / notice handling: ₹10,000 – ₹1,00,000 per matter

## 3.6 Income Tax Filing & Advisory (India)

### Scope of Services

- Individual income tax return filing: ITR-1, ITR-2, ITR-3, ITR-4
- Business income tax: ITR-5, ITR-6, ITR-7 for partnerships, LLPs, and companies
- NRI taxation: residential status determination, DTAA applications, Form 67
- Tax planning and optimization: investments, deductions, HRA, 80C/80D
- Advance tax computation, TDS/TCS compliance (Form 24Q, 26Q, 27Q)
- Tax audit under Section 44AB, 44AD, and 44ADA
- Representation before Income Tax Officers and CIT(Appeals)
- Transfer pricing documentation for corporates with related-party transactions
- Assessment proceedings, scrutiny responses, and appeal support

### NRI-Specific Services

Given Kozhikode's strong NRI community ties with the GCC, a dedicated NRI desk will handle: repatriation planning, NRE/NRO account tax implications, FEMA compliance, and Double Taxation Avoidance Agreement (DTAA) claims.

## 3.7 GCC VAT Filing & International Tax Advisory

### Scope of Services

- VAT registration in UAE, Saudi Arabia (KSA), Bahrain, Oman, Qatar, and Kuwait
- Monthly and quarterly VAT return preparation and filing
- VAT invoice review, input tax credit reconciliation
- VAT health checks and compliance gap analysis
- Customs duty advisory and import/export VAT treatment
- VAT refund applications and FTA/GAZT correspondence
- E-invoicing compliance (Fatoorah in KSA, Phase 1 & 2)
- VAT training for client finance teams
- Cross-border transaction advisory (India-GCC supply chain VAT impact)

### Regional Presence Strategy

Services to GCC clients will be delivered remotely (digital-first model) initially, with a planned associate partner arrangement in Dubai or Abu Dhabi by Year 2 to support on-ground client acquisition.

# 4. Market Analysis

## 4.1 Industry Overview

India's accounting, auditing, and management consulting market is one of the fastest-growing professional services sectors globally. Driven by increasing regulatory complexity (GST, IND AS, SEBI LODR), digital transformation imperatives, and a growing SME base, demand for quality advisory services continues to rise.

The GCC professional services market is equally dynamic, with Vision 2030 (Saudi Arabia), UAE Net Zero 2050, and ongoing economic diversification programs driving significant corporate activity and compliance requirements.

## 4.2 Target Market Segments

| Segment | Profile | Key Needs |
|---|---|---|
| SMEs & MSMEs | Turnover ₹1 Cr – ₹100 Cr; Kerala & South India | GST, tax filing, audits, financial management |
| Startups & New Businesses | Early-stage; funded or bootstrapped | Compliance setup, financial systems, advisory |
| NRI Clients (GCC-based) | Indians working/investing in GCC | India tax filing, FEMA, investment advisory |
| GCC Businesses | UAE/KSA/Oman companies needing VAT compliance | VAT registration, filing, FTA queries |
| Construction & Real Estate | Contractors, developers, builders | Project management, audits, GST (Works contracts) |
| Traders & Exporters | Kozhikode spice, textile, and commodities trade | GST, customs, working capital, audits |
| Professional Services Firms | Doctors, architects, IT firms, agencies | Tax planning, compliance, financial advisory |

## 4.3 Market Size & Growth

- India's accounting and auditing services market: ~USD 6.5 billion (2024), growing at 12–14% CAGR
- Indian management consulting market: ~USD 3.2 billion (2024), growing at 15% CAGR
- GCC VAT advisory market: ~USD 800 million (2024), driven by KSA Phase 2 e-invoicing rollout
- Kozhikode district has 200,000+ registered businesses and is home to one of India's largest NRI populations — over 1.2 million Keralites residing in the GCC

## 4.4 Competitive Landscape

| Competitor Type | Strengths | Weaknesses | Our Differentiator |
|---|---|---|---|
| Big 4 / Tier 1 Firms | Brand, large teams, global reach | Expensive, poor SME focus | Affordable, personalized service |
| Local CA Firms | Cost-effective, client | Limited scope, no | Multi-disciplinary + |

| Competitor Type | Strengths | Weaknesses | Our Differentiator |
|---|---|---|---|
| | relationships | GCC expertise | GCC VAT capability |
| Boutique Consultancies | Niche expertise | Single practice area only | Integrated one-stop offering |
| Online Filing Portals | Low cost, fast | No advisory, no representation | Expert advisory + representation |

# 5. Operational Plan

## 5.1 Office & Infrastructure

The firm will establish its principal office in Kozhikode city center (SM Street / Mavoor Road commercial zone), chosen for accessibility, proximity to the commercial district, and visibility to target clients.

### Office Setup Requirements

| Item | Specification | Estimated Cost |
|---|---|---|
| Office Space (Leased) | 600–800 sq ft, 3 cabins + reception | ₹30,000–50,000/month |
| Workstations & Furniture | 6 workstations, conference table, chairs | ₹2,00,000 (one-time) |
| IT Hardware | 6 laptops/desktops, printer, scanner, UPS | ₹3,00,000 (one-time) |
| Software Licenses | Tally Prime, Zoho Books, QuickBooks, MS Office | ₹1,50,000/year |
| GST/Tax Software | ClearTax, KDK, Computax | ₹80,000/year |
| Project Mgmt Tools | MS Project, Asana/Monday.com | ₹60,000/year |
| Internet & Communication | 100 Mbps fiber, VoIP phone system | ₹5,000/month |
| Security & Compliance | Document shredder, firewall, secure cloud backup | ₹50,000 (one-time) |

## 5.2 Technology Infrastructure

A cloud-first approach will be adopted to ensure data security, remote collaboration, and scalability. Key technology pillars:

- Client Portal: Secure document exchange and e-signature platform (e.g., DigiLocker integration)
- Accounting Software: Tally Prime for Indian clients; QuickBooks / Zoho Books for GCC clients
- Tax Filing Platform: ClearTax PRO for GST and income tax; Avalara / Taxilla for GCC VAT
- CRM: Zoho CRM for client relationship management and pipeline tracking
- Project Management: Asana or Monday.com for internal project tracking
- Communication: Microsoft Teams / Zoom for client meetings; encrypted email
- Data Backup: AWS or Azure cloud storage with daily automated backups

## 5.3 Service Delivery Model

The firm will operate on a hybrid delivery model combining in-person client interactions with digital-first remote services. This is particularly relevant for GCC VAT clients and NRI customers who require virtual service delivery.

- Onboarding: Standardized client onboarding kit (KYC, engagement letter, scope definition)

- Delivery: Documented workflows for each service line with defined quality checkpoints
- Reporting: Monthly progress reports and dashboards shared via client portal
- Review: Quarterly business reviews with key accounts

## 5.4 Quality Management

A formal Quality Management System (QMS) will be implemented aligned with professional standards:

- Engagement letters and scope-of-work documents for every client engagement
- Two-level review process: preparer + senior reviewer before any filing or report delivery
- Checklist-based compliance calendars to ensure no due dates are missed
- Annual internal quality audit of all practice areas
- Professional indemnity insurance covering all advisory and compliance services

# 6. Human Resources Plan

## 6.1 Founding Partners

| Role | Qualifications | Responsibilities |
|---|---|---|
| Managing Partner | CA / CPA with 10+ years | Financial management, auditing, client leadership |
| Tax & Compliance Partner | CA / CMA with GST specialization | GST, income tax, NRI services, GCC VAT |
| Advisory Partner | MBA / PMP certified | Management consulting, project management |

## 6.2 Year 1 Team Structure

| Position | Qualifications | Count | Approx. Monthly CTC |
|---|---|---|---|
| Senior Consultant | CA Inter / MBA + 3–5 yrs exp | 1 | ₹60,000 – ₹80,000 |
| GST & Tax Associate | B.Com / CA Inter + 2 yrs | 1 | ₹30,000 – ₹45,000 |
| Accounts Executive | B.Com + Tally certified | 1 | ₹20,000 – ₹30,000 |
| Client Relations Executive | Graduate + communication skills | 1 | ₹20,000 – ₹28,000 |

## 6.3 Recruitment & Retention Strategy

- Campus recruitment partnerships with Calicut University, NIT Calicut, and local commerce colleges
- Competitive compensation with performance bonuses (10–20% of annual CTC)
- Sponsored professional certifications (CA, CMA, ACCA, PMP, CISA)
- Flexible work-from-home policy for eligible roles
- Annual increment policy: 10–15% for top performers
- Partnership track: high-performers eligible for junior partnership after 5 years

## 6.4 Training & Development

A structured L&D program will be maintained:

- Monthly internal knowledge-sharing sessions on regulatory updates (GST circulars, tax amendments, GCC VAT changes)
- Quarterly external training via ICAI, ICMAI, and PMI chapters
- Annual team offsite for strategy, culture building, and performance review

# 7. Marketing & Business Development Strategy

## 7.1 Brand Positioning

Uniq Consulting will position itself as the "trusted financial and compliance partner for growth-oriented SMEs and NRIs" — combining the rigor of a Big-4-style approach with the accessibility and relationship depth of a boutique firm.

## 7.2 Marketing Channels

| Channel | Strategy | Budget (Year 1) |
|---|---|---|
| Digital Marketing | SEO website, Google Ads, LinkedIn content marketing | ₹2,00,000 |
| Social Media | LinkedIn, Instagram, YouTube (tax tip reels, compliance updates) | ₹80,000 |
| Referral Network | CA firm partnerships, bank referrals, CA Institute networking | ₹50,000 |
| NRI Outreach | GCC WhatsApp groups, NRI associations, Pravasi Kerala connect | ₹40,000 |
| Content Marketing | Monthly tax/GST newsletter, blog articles, YouTube channel | ₹60,000 |
| Events & Seminars | Free GST/tax workshops for local businesses, chamber events | ₹1,00,000 |
| GCC Market | LinkedIn outreach, UAE Indian community groups, expat forums | ₹50,000 |

## 7.3 Pricing Strategy

A value-based pricing strategy will be adopted, with transparent, tiered packages for routine compliance services and customized proposals for advisory and consulting engagements.

- Entry-level packages to attract small businesses and build volume
- Mid-tier monthly retainers for growing SMEs requiring ongoing support
- Premium engagement-based pricing for complex advisory, audits, and GCC services

## 7.4 Client Acquisition Targets

| Quarter | New Clients Target | Revenue Target |
|---|---|---|
| Q1 (Year 1) | 10–15 clients | ₹6 Lakhs |
| Q2 (Year 1) | 15–20 clients | ₹9 Lakhs |
| Q3 (Year 1) | 10–15 clients | ₹11 Lakhs |
| Q4 (Year 1) | 10–15 clients | ₹14 Lakhs |

# 8. Financial Plan

## 8.1 Startup Capital Requirements

| Item | Amount (₹) |
|---|---|
| LLP Registration & Legal Fees | 30,000 |
| Office Fit-out & Furniture | 2,00,000 |
| IT Hardware (Laptops, Printer, etc.) | 3,00,000 |
| Software Licenses (Year 1) | 2,90,000 |
| Initial Marketing & Branding | 2,00,000 |
| Professional Indemnity Insurance | 60,000 |
| Working Capital Reserve (3 months) | 5,00,000 |
| Miscellaneous (deposits, utilities) | 1,20,000 |
| TOTAL STARTUP INVESTMENT | 17,00,000 |

## 8.2 Revenue Projections (3 Years)

| Service Line | Year 1 (₹ Lakhs) | Year 2 (₹ Lakhs) | Year 3 (₹ Lakhs) |
|---|---|---|---|
| Financial Management / vCFO | 8 | 18 | 32 |
| Project Management | 4 | 10 | 18 |
| Management Consulting | 5 | 12 | 22 |
| Auditing & Assurance | 7 | 14 | 25 |
| GST Compliance | 8 | 16 | 25 |
| Income Tax Filing | 5 | 10 | 18 |
| GCC VAT Filing | 3 | 5 | 10 |
| TOTAL REVENUE | 40 | 85 | 150 |

## 8.3 Operating Expense Projections

| Expense Category | Year 1 (₹ Lakhs) | Year 2 (₹ Lakhs) | Year 3 (₹ Lakhs) |
|---|---|---|---|
| Partner Drawings | 9 | 18 | 30 |
| Staff Salaries | 8 | 18 | 32 |
| Office Rent & Utilities | 5 | 6 | 8 |
| Software & Technology | 2.9 | 4 | 5 |
| Marketing & BD | 2 | 4 | 6 |
| Professional Training & CPE | 0.5 | 1 | 1.5 |

| Expense Category | Year 1 (₹ Lakhs) | Year 2 (₹ Lakhs) | Year 3 (₹ Lakhs) |
|---|---|---|---|
| Insurance & Compliance | 0.6 | 1 | 1.5 |
| TOTAL EXPENSES | 28 | 52 | 84 |

## 8.4 Profitability Summary

| Metric | Year 1 | Year 2 | Year 3 |
|---|---|---|---|
| Total Revenue | ₹40 L | ₹85 L | ₹1.50 Cr |
| Total Expenses | ₹28 L | ₹52 L | ₹84 L |
| EBITDA | ₹12 L | ₹33 L | ₹66 L |
| EBITDA Margin | 30% | 39% | 44% |
| Break-even Point | Month 7–8 | — | — |

## 8.5 Break-even Analysis

Based on a fixed monthly overhead of approximately ₹1.80 Lakhs and a blended revenue per client of ₹12,000–₹18,000/month, the firm requires approximately 12–15 active retainer clients to break even. This is projected to be achieved by Month 7–8 of operations.

## 8.6 Funding Strategy

- Partners' capital contribution: ₹10–12 Lakhs (primary funding source)
- MUDRA / SIDBI MSME loan for balance working capital (if required)
- Kerala Startup Mission (KSUM) grant (if technology-enabled advisory module is developed)
- No external equity investors planned in Year 1; retain full ownership control

# 9. Risk Analysis & Mitigation

| Risk | Likelihood | Impact | Mitigation Strategy |
|---|---|---|---|
| Slow client acquisition | Medium | High | Aggressive referral program; introductory pricing; free workshops |
| Regulatory changes (GST/Tax) | High | Medium | Continuous CPE, ICAI membership, real-time update subscriptions |
| GCC VAT policy changes | Medium | Medium | Partner with GCC-based associate; subscribe to FTA/GAZT alerts |
| Key person dependency | Medium | High | Cross-train team; document all procedures; succession plan |
| Data security breach | Low | High | Encrypted cloud storage; MFA; NDAs; annual security audits |
| Competition from online portals | High | Medium | Differentiate on advisory depth, representation, and relationships |
| Economic slowdown / client attrition | Low | High | Diversified client base; long-term retainer agreements |
| Staff attrition | Medium | Medium | Competitive CTC, partnership track, strong culture & L&D |

# 10. Implementation Roadmap

## Phase 1: Foundation (Months 1–3)

- Complete LLP registration, PAN, GST, and all regulatory filings
- Sign office lease and complete fit-out
- Procure IT hardware and set up software infrastructure
- Develop brand identity: logo, website, business cards, email signatures
- Recruit initial team (2 associates)
- Launch website with SEO-optimized content and Google My Business profile
- Define service packages, pricing, and standard engagement letter templates

## Phase 2: Market Entry (Months 4–6)

- Begin active client acquisition through referral network and digital marketing
- Conduct first free GST/Tax workshop for Kozhikode business community
- Onboard first 15–20 clients across GST, tax, and advisory services
- Publish first monthly tax newsletter and LinkedIn content series
- Begin GCC outreach via NRI associations and LinkedIn

## Phase 3: Growth (Months 7–12)

- Scale to 40–60 clients; begin hiring additional staff
- Launch dedicated NRI Tax Desk and GCC VAT service line formally
- Explore associate partner arrangement in UAE/Dubai
- Apply for MSME certification and explore KSUM fintech advisory grants
- Review and refine pricing, service packages, and capacity plans

## Phase 4: Expansion (Year 2–3)

- Open branch office or associate desk in Dubai or Abu Dhabi
- Recruit senior consultants for project management and management advisory practice
- Launch proprietary client compliance tracking portal (custom-built or white-labeled)
- Scale to 100–140 clients and ₹85 Lakhs revenue in Year 2
- Target ₹1.50 Crores revenue and 200+ clients by Year 3 end

# 11. Regulatory & Compliance Calendar

## 11.1 GST Compliance Dates

| Return / Activity | Frequency | Due Date |
|---|---|---|
| GSTR-1 (Outward Supplies) | Monthly | 11th of following month |
| GSTR-3B (Summary Return) | Monthly | 20th of following month |
| GSTR-1 (Quarterly – QRMP) | Quarterly | 13th after quarter end |
| GSTR-9 (Annual Return) | Annual | 31st December of next FY |
| GSTR-9C (Reconciliation) | Annual | 31st December of next FY |
| E-Way Bill Management | Ongoing | Before goods movement |

## 11.2 Income Tax Compliance Dates

| Activity | Applicable To | Due Date |
|---|---|---|
| Advance Tax (Q1) | All assessees with tax >₹10,000 | 15th June |
| Advance Tax (Q2) | All assessees | 15th September |
| Advance Tax (Q3) | All assessees | 15th December |
| Advance Tax (Q4) | All assessees | 15th March |
| ITR Filing (Individuals/HUF) | No audit required | 31st July |
| ITR Filing (Audit required) | Companies, audit cases | 31st October |
| Tax Audit Report (Form 3CA/3CB) | Audit required assesses | 30th September |
| TDS Return (Q1) – Form 24Q/26Q | Deductors | 31st July |

## 11.3 GCC VAT Key Deadlines

| Country | Filing Frequency | Return Due Date |
|---|---|---|
| UAE (FTA) | Quarterly (default) | 28th of month after quarter end |
| Saudi Arabia (GAZT/ZATCA) | Monthly (>SAR 40M) / Quarterly | Last day of month following period |
| Bahrain (NBR) | Quarterly | Last day of month after quarter |
| Oman (Tax Authority) | Quarterly | Last day of month after quarter |
| Qatar (General Tax Authority) | Quarterly | Last day of month after quarter |

## 12. Exit Strategy & Succession Planning

While the immediate focus is on building and growing the firm, a long-term succession and exit framework is essential for partner security and business continuity.

- Partner buy-out provisions: structured in the LLP Agreement with a 24-month notice period and a pre-agreed valuation formula (Revenue multiplier: 1.5x–2x trailing 12-month revenue)
- Succession planning: identify and develop at least one senior associate to partner-track by Year 3
- Merger option: consider strategic merger with a larger CA firm or management consultancy by Year 5 if scale warrants
- Acquisition: position the firm as an attractive acquisition target for Tier-2 firms seeking Kerala and GCC market footprint
- Management buyout (MBO): junior partners can execute an MBO with bank financing if founding partners decide to exit

## 13. Conclusion

Uniq Consulting LLP is positioned to capture a meaningful share of the rapidly growing professional services market in Kozhikode, Kerala, and the GCC region. The firm's integrated service model, strong regulatory expertise, and digital-first delivery approach create a compelling value proposition for SMEs, NRIs, and GCC businesses.

With a disciplined execution of this business plan — combining targeted marketing, quality service delivery, competitive pricing, and continuous investment in talent and technology — the firm is well-positioned to achieve ₹1.50 Crores in revenue by Year 3, establish a strong brand reputation, and build lasting client relationships in both India and the Gulf.

The founding partners' commitment to professional excellence, regulatory compliance, and client-centric service will be the foundation upon which Uniq Consulting LLP builds its legacy as the preferred consulting partner for growth-oriented businesses across South India and the GCC.

*— End of Business Plan —*

Uniq Consulting LLP | Kozhikode, Kerala | June 2025