

APPLICATION FOR EMPANELMENT OF
AUDIT FIRM FOR AUDIT OF
BHUTANESE INCORPORATED
COMPANIES



AJOYDEEP & ASSOCIATES
Chartered Accountants
H.NO-10, GEETA PATH, ODALBAKRA
GUWAHATI, ASSAM- 781034
Contact No:/Ph - 91010 15166
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AJOYDEEP & ASSOCIATES

Chartered Accountants

H No.10, Geeta Path, Odalbakra, Guwahati-34



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To
The Chairman
Audit Committee, Royal Audit Authority
Thimphu Bhutan.

Subject: Expression of Interest for empanelment for audit of Bhutanese incorporated companies.

Reference No. RAA/AC-01/2024-25/2977 Announcement dated. 27th September 2024.

Dear Sir,

With reference to the above stated announcement for empanelment of Audit Firms In accordance with Chapter 8 of the Audit Rules and Regulations of the Kingdom of Bhutan 2020 for the period July 2025 to June 2028. We would like to request your good self to kindly consider our application for the said purpose.

We have herewith enclosed the following documents along with this application:

1. Information Fact Sheet, which is appended as Schedule – I.
2. Firm Profile as appended as Schedule-II.
3. Supporting Documents.

We hope you will choose our organization for the purpose of the above stated assignment and will provide us with the opportunity to provide our services for your esteemed organization. It will be great honor for us to serve you with our quality services and skills.

Yours sincerely.

For AJOYDEEP & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 327105E

-Sd/-

CA. AJOYDEEP DAS, PARTNER

-Sd/-

CA. SOURAV ROY, PARTNER

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Schedule I: Information Fact Sheet

(For new empanelment)

| | | |
|---|---|--|
| Name of the Firm: | AJOYDEEP & ASSOCIATES, | |
| Address: | H. No -10, Bandhu Niwas, Geeta Path, Odalbakra, Guwahati, PIN-781034, Assam. | |
| Year of Establishment: | 2010 | |
| Telephone No: 91010-15166 | Email Address: ajoydeep.associates@gmail.com and rsourav859@gmail.com | |
| Fax No: N.A. | Contact person (<i>with mobile No. only if you wish</i>): AOYDEEP DAS - 9864270510 SOURAV ROY - 9101015166 | |
| Empanelment Others: ICAI: 327105E CAG: CA-V/F/ 75-2012/SPA485 RBI: 0898026 Firm Profile: (<i>Please enclose as per the schedule II</i>) B/Sheets (2022 and 2023): attached. | <div>Consultancy Works (Please tick)</div> <div>Management: [<input checked="" type="checkbox"/>]</div> <div>Tax: [<input checked="" type="checkbox"/>]</div> <div>Acts: [<input checked="" type="checkbox"/>]</div> <div>IT: [<input checked="" type="checkbox"/>]</div> <div>Accounting Manuals: [<input checked="" type="checkbox"/>]</div> <div>Other Manuals: [<input checked="" type="checkbox"/>]</div> <div>Project Appraisals: [<input checked="" type="checkbox"/>]</div> <div>Others: [<input checked="" type="checkbox"/>]</div> <div>(Specify)</div> <div>Knowledge & Expertise: (Please tick)</div> <div><ul style="list-style-type: none">International Standards on Auditing (ISAs): Yes [<input checked="" type="checkbox"/>]/NoInternational Financial Reporting Standards: Yes [<input checked="" type="checkbox"/>]/No</div> | |
| Constitution of Firm (Please tick) Partnership: [<input checked="" type="checkbox"/>] Proprietorship: Others: | | |

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| General Information | | | |
|---------------------------------|---|-------------------------------------|--------------------|
| Staff Strength (Insert numbers) | | Size of Firm | Medium |
| Partners: | 2 | Size of Office | Medium |
| Chartered: | | Affiliation with Int. Firms | No |
| Cost Acct.: | | | |
| Non-Acct.: | | Competency to conduct (Please tick) | |
| Others: | 5 | Financial Audit: [√] | Other information: |

| | | | |
|---|----|---|----------------------------------|
| Support: | 5 | Proprietary Audit: [√] | Ongoing disciplinary action - No |
| Total | 12 | Compliance Audit: [√] | |
| (Other Staffs include 2 CA-Inter Qualified Staff and 3 CA Article Trainees) | | Fraud Investigation: [√] | |
| | | Evaluation of Internal Controls: [√] | |
| Other Information | | <ul style="list-style-type: none">Litigation against Firm - NoPeer Review - Not ApplicableSpecial achievements/recognitionInternational affiliation - No | |

To be completed by RAA only

| | |
|---|---------------------|
| General Impressions (meetings) | Poor/Good/Very Good |
| Descriptive Remarks by member of the Audit Committee of the RAA: Name of the Member: | |

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Recommended/Not recommended for empanelment

Remarks by Chairman (Audit Committee)

Remarks by Hon'ble Auditor General of Bhutan

Note: Attach separate sheet(s) if necessary.



Schedule II: Firm Profile

1. Firm Overview:

Introduction:

AJOYDEEP & ASSOCIATES, Chartered Accountants is reputed Auditing and Financial Consultancy Firm catering the North Eastern part of India since 2010. Our firm started its operation on 01.07.2010 and it has operated as a Sole Proprietorship Firm up to 30.11.2022 and on 01.12.2022, the Firm has been converted in a Partnership Firm.

Vision Statement

At Ajoydeep & Associates, our vision is to be recognized as a leading chartered accountancy firm, renowned for our commitment to excellence, integrity, and innovation. We aspire to empower businesses and individuals by providing exceptional financial services that drive growth, enhance performance, and foster sustainable development. Our goal is to be the trusted partner for our clients, facilitating their journey towards financial success while adhering to the highest ethical standards.

Mission Statement

Our mission at Ajoydeep & Associates is to deliver comprehensive accounting, auditing, tax, and advisory services tailored to meet the diverse needs of our clients. We strive to build long-term relationships based on trust, transparency, and mutual respect. Our dedicated team of professionals is committed to continuous learning and improvement, ensuring we stay ahead of industry trends and regulatory changes. We aim to provide insightful financial solutions that empower our clients to make informed decisions, optimize their resources, and achieve their strategic objectives.

Objectives

1. Client-Centric Approach: Our primary objective is to understand and address the unique needs of each client. We aim to provide personalized services that align with their business goals and financial aspirations. Through regular communication and feedback, we ensure that our clients feel valued and supported.

2. Quality Service Delivery: We are committed to delivering high-quality services that exceed client expectations. Our team adheres to rigorous standards of professionalism



and accuracy in all our work. Continuous training and development of our staff are fundamental to maintaining our service quality.

3. Integrity and Ethics: Upholding the highest ethical standards is at the core of our operations. We believe in transparency, honesty, and accountability, ensuring that our clients can trust us with their financial matters. We adhere to all regulatory requirements and professional guidelines.

4. Innovation and Technology: We recognize the importance of staying ahead in a rapidly evolving financial landscape. Our objective is to leverage cutting-edge technology and innovative solutions to enhance our service offerings. We aim to streamline processes, improve efficiency, and provide clients with real-time insights into their financial health.

5. Sustainable Growth: Ajoydeep & Associates is dedicated to fostering sustainable growth for our clients and our firm. We aim to provide strategic advisory services that help businesses navigate challenges and seize opportunities in a dynamic market. Our focus is on long-term success rather than short-term gains.

6. Community Engagement: We believe in giving back to the community and contributing to societal well-being. Our objective is to engage in corporate social responsibility initiatives that promote financial literacy, support local businesses, and enhance community development.

7. Continuous Improvement: We are committed to a culture of continuous improvement within our organization. Regular assessments of our services, processes, and client feedback are integral to refining our practices and achieving operational excellence.

8. Employee Development: Our team is our greatest asset. We aim to create a supportive and enriching work environment that encourages professional growth and personal development. We invest in our employees' training and career advancement to ensure they remain at the forefront of the industry.

In conclusion, Ajoydeep & Associates is dedicated to providing exceptional financial services, driven by our vision and mission. Our objectives guide us in fostering client success, maintaining integrity, and embracing innovation, all while making a positive impact on our community.

A brief introduction to the firm, including its history, mission, and vision. This section should provide a snapshot of who the firm is, its values, and its commitment to quality

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and client service.

Founding and Establishment:

| BASIC PROFILE | | |
|---------------|----------------------------------|--|
| Sl. | Particulars | Details |
| 1 | Name of the Firm | AJOYDEEP & ASSOCIATES |
| 2 | Constitution | Partnership |
| 3 | Date of Establishment | 01/07/2010 |
| 4 | ICAI Registration Number (FRN) | 327105E |
| 5 | RBI Registration Number (UCN) | 0898026 |
| 6 | RBI Category | III |
| 7 | CAG Registration No. | CA-V/F/ 75-2012/SPA485 |
| 8 | PAN | ACAFA3748H |
| 9 | GSTN | 18ACAFA3748H1ZG |
| 10 | Udyam Registration Number (MSME) | UDYAM-AS-03-0021123 |
| 11 | Head Office Address | H.No -10, Bandhu Niwas, Geeta Path, Odalbakra, Guwahati, PIN-781034, Assam. |
| 12 | Branch Office Address | 2 nd Floor, Manada Market, Near Hotel VIP, Kalapahar, Guwahati, Pin- 781018, Assam. |
| 13 | Phone Numbers and E-mail Id | 91-9864270510 91-9101015166 ajoydeep.associates@gmail.com |

| EMPENALMENTS | | |
|--------------|---|---|
| Sl. No | Particulars | Letter /Ref. No. |
| 1 | Comptroller & Auditor General of India (CAG) (Statutory Audit of PSUs) | No. CA-V/108-2022/SPA485 for the F.Y.2023-24. |
| 2 | Reserve Bank of India (Statutory Audit of Banks) | Unique Code Number 898026 was allotted on 31st December, 2012. |
| 3 | State Bank of India (Stock and receivables Audit) | CCO/2023-24/02/03 dated.30.03.2023. |
| 4 | UCO Bank (Stock and receivables Audit) | Ref. No. ZOG/CRM/2022-23/686 dated.20.03.2023 |



| | | |
|---|--|--|
| 5 | Indian Bank (Stock and Other Audit) | CO: Inspn : CA:600: 2023-24 dated. 07.11.2023 |
|---|--|--|

2. Services Offered:

1. Audit and Assurance Services

- **Statutory Audits:** Statutory Audits of Banks, Government Organisations, Non-Profit Organisations (NGO), Companies under Companies Act, 2013 etc.
- **Internal Audits:** Statutory Audits of Banks, Government Organisations, Non-Profit Organisations (NGO), Companies under Companies Act, 2013 etc.
- **Tax Audits:** Tax Audits of Companies, Firms, Societies under the Income Tax and other indirect tax laws.
- **Forensic Audits:** Investigating financial discrepancies and fraud.
- **Agreed-Upon Procedures:** Performing specific procedures as per client requests. like Quarterly review, Compilation of Financial Statements etc.

2. Taxation Services

- **Income Tax Planning and Compliance:** Preparing and filing income tax returns.
- **Corporate Tax Advisory:** Providing guidance on corporate tax matters under the Companies Act, 2013.
- **Goods and Services Tax (GST) Compliance:** Assisting with GST registration and returns filling and certification works.
- **International Taxation:** Advising on cross-border taxation issues like UAE VAT etc.
- **Transfer Pricing:** Preparing documentation to comply with transfer pricing regulations.
- **Tax Litigation Support:** Representing clients in tax disputes and appeals under various laws like Income Tax and GST Laws, Companies Laws etc.

3. Accounting and Bookkeeping

- **Financial Statement Preparation:** Preparing balance sheets, income statements, and cash flow statements.



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- **Monthly/Quarterly Book-keeping:** Maintaining books of accounts for businesses.
- **Management Accounting:** Providing insights and reports for management decision-making.
- **Payroll Services:** Handling payroll processing and compliance with labor laws. Like Provident Fund and ESI Return filings.

4. Consulting Services

- **Financial Advisory:** Offering guidance on financial planning and investment strategies.
- **Business Valuation:** Assessing the value of a business for various purposes.
- **Mergers and Acquisitions Advisory:** Assisting with due diligence and deal structuring.
- **Start-up Advisory:** Providing support for business registration, compliance, and funding strategies.
- **Risk Management Consulting:** Identifying and mitigating financial and operational risks.

5. Corporate Services

- **Company Registration and Compliance:** Assisting with the formation and registration of companies.
- **Secretarial Services:** Handling corporate governance and compliance requirements.
- **Shareholder Agreements:** Drafting and reviewing agreements among shareholders.
- **Liquidation and Insolvency Services:** Advising on winding up of companies and insolvency matters.

6. Financial Management Services

- **Budgeting and Forecasting:** Assisting in the preparation of budgets and financial projections, majorly for Bank Finances or Subsidy etc.
- **Cash Flow Management:** Providing strategies for effective cash flow management.



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- **Investment Analysis:** Evaluating investment opportunities and risks.

7. Specialized Services

- **NRI Services:** Catering to the financial needs of Non-Resident Indians.
- **Succession Planning:** Developing strategies for the transfer of wealth and business continuity.
- **Real Estate Advisory:** Providing insights on property investment and taxation.

8. Training and Workshops

- **Financial Literacy Programs:** Educating clients on financial management and accounting principles.
- **Taxation Workshops:** Conducting sessions on tax compliance and planning.

9. Technology and Automation Services

- **Accounting Software Implementation:** Assisting businesses in choosing and implementing accounting software.
- **Digital Transformation Consulting:** Advising on adopting technology for improved financial processes.


10. Compliance and Regulatory Services

- **Regulatory Filings:** Assisting with necessary filings with governmental authorities. Like FCRA Filings, ROC Filings etc.
- **Advisory on Regulatory Changes:** Keeping clients informed about changes in laws and regulations.




3. Team Composition and Key Personnel:

Leadership Team: Brief biographies of key partners, directors, and senior managers, including their qualifications, areas of expertise, and years of experience.

| PARTNER PROFILE | | |
|-----------------|-------------|---|
| Sl. No. | Particulars | Details |
| 1 | Partners | <div><div><p>CA. AJOYDEEP DAS Managing Partner M.No.068906 B. Com (H), FCA, DISA</p><p>Role: Audit Partner, Quality Control Reviewer</p><p>Brief Introduction:</p><p>Mr. Ajoydeep Das, is the Founding Partner of the Organization, he has started this organization in 2010, Since then He is continuously involved in Bank Audits of Major Public Sector Banks, he has 15 years of experience in Bank Project Financing, Bank Statutory, Concurrent Audits etc.</p><p>He is also a Qualified Information System Auditor.</p></div><div></div></div> |



| | |
|--|---|
| | <p>CA. SOURAV ROY Partner M.No. 318537 B. Com (H), ACA, CCCAB (ICAI), SOCE (NISM), Social Auditor (ISAI).</p>  <p>Role: Audit Partner, Tax Litigation Specialist.</p> <p>Brief Introduction:</p> <p>Mr. Sourav Roy is one of the Partners of the Organization, he is a Qualified Chartered Accountant, Certified Social Auditor, Certified Concurrent Auditor of the Banks and currently perusing LLB.</p> <p>He is the head of Taxation Department of the Firm and also frequent speaker and writer at various webinars, articles etc.</p> |
|--|---|

Audit Team Structure: Description of the audit team structure, including roles such as engagement partners, audit managers, senior auditors, junior auditors, IT auditors, and specialists.

1. Audit Partner

Responsibilities: Overall responsibility for audit engagements, client relationship management, strategic oversight, and ensuring quality standards are met.

2. Audit Manager

Responsibilities: Manage audit planning, execution, and reporting. Serve as the primary point of contact for clients and oversee the audit team's performance.



3. Senior Auditor

Responsibilities: Lead audit fieldwork, supervise junior auditors, review work papers, and ensure compliance with auditing standards.

4. Staff Auditor

Responsibilities: Conduct fieldwork, gather evidence, perform tests of controls, and document findings. Support senior auditors in their tasks.

5. Audit Assistant (Intern)

Responsibilities: Assist with administrative tasks, documentation, and preliminary audit testing. Gain hands-on experience in audit processes.

Specialized Roles

IT Auditor

- Focus on auditing information systems and technology controls.

Tax Specialist

- Provide expertise on tax-related matters within the audit process.

Support Roles

Quality Control Reviewer

- Ensure compliance with auditing standards and internal policies.

Administrative Support

- Assist with scheduling, documentation, and communication.

Communication and Reporting Structure

Regular Team Meetings: Weekly updates to discuss progress, challenges, and insights.

Performance Reviews: Annual evaluations to assess team performance and provide feedback.

This structure allows for clear delineation of responsibilities while fostering collaboration among team members, ensuring high-quality audit services for clients.

**Professional Staff:**

| EMPLOYEE PROFILE | | |
|------------------|----------------------|---|
| Sl. No. | Name of the Employee | Qualification & Experience Details |
| 1 | JOYDEEP DAS | Qualification: CA-Inter, B.Com (Hons.) Position: Senior Auditor Experience: Mr. Joydeep Das has over 20 years of working experience of Banks, Govt. Organizations etc. |
| 2. | RANOJIT DUTTA | Qualification: CA-Inter, B.Com (Hons.) Position: Audit Manager Experience: Mr. Ranojit Dutta has over 10 years of working experience of Banks, Govt. Organizations etc. |
| 3. | SUBHRAJIT ROY | Qualification: CA-Article, B.Com (Hons.) Position: Audit Assistant (Intern) Experience: Mr. Subhrajit Roy is a young member of the Organization currently perusing Chartered Accountancy Course and has great adaptiveness and quick learning ability. |
| 4. | ANUP ROY | Qualification: B.Com (Hons.) Position: Audit Assistant (Intern) Experience: Mr. Anup Roy has over 15 years of working experience of Govt. Organizations, Tax Audits etc. |
| 5. | SUBHANKAR PAYNE | Qualification: B.Com (Hons.) Position: Staff Auditor Experience: Mr. Subhankar Payne has over 10 years of working experience of Govt. Organizations, Project Finance etc. |
| 6. | GOURAB ROY | Qualification: CA-Article, B.Com (Hons.) Position: Audit Assistant (Intern) Experience: Mr. Gourab Roy is a young member of the Organization currently perusing Chartered Accountancy Course and has great adaptiveness and quick learning ability. |



| | | |
|-----|-----------------------|--|
| 7. | SHUVAM SHILL | Qualification: CA-Article, B.Com (Hons.) Position: Audit Assistant (Intern) Experience: Mr. Shuvam Shill is the senior most CA Article of the Firm, have experience of Bank Audits, Tax Audits and Company law matters. |
| 8. | SANDEEP BHATTACHARJEE | Qualification: B.Com (Hons.) Position: Audit Assistant (Intern) Experience: Mr. Sandeep Bhattacharjee has over 10 years of working experience of Bank Audits, book Keeping Services etc. |
| 9. | KARTIK DEY | Qualification: B.Com (Hons.) Position: Staff Auditor Experience: Mr. Kartik Dey has over 8 years of working experience of Bank Audits, Book Keeping Services, Assurance Services etc. |
| 10. | AMINUL HOQUE | Qualification: Graduate Position: Administrative Support Experience: Mr. Aminul Hoque sees the Administrative Support of the Organisation. |

Professional Development:

At Ajoydeep & Associates, we recognize that the rapidly evolving landscape of the accounting and auditing profession demands a commitment to continuous professional development (CPD) and training. Our approach is designed to ensure that our team remains at the forefront of industry knowledge, maintains relevant certifications, and continually enhances their skills.

1. Commitment to Ongoing Education

We prioritize ongoing education as a cornerstone of professional growth. Our CPD



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programs include:

Regular Training Sessions: We conduct regular internal training sessions covering updates on accounting standards, regulatory changes, and best practices in auditing and financial management.

Workshops and Seminars: Our team participates in workshops and seminars led by industry experts, providing opportunities to learn about new trends and techniques.

3. Personalized Development Plans

To foster individual growth, we implement personalized development plans for our staff:

Career Pathing: Each team member collaborates with management to outline their career goals and the skills required to achieve them. This personalized approach ensures targeted skill development.

Mentorship Programs: We pair less experienced professionals with seasoned mentors who provide guidance, support, and valuable insights into career advancement.

4. Skills Enhancement Programs

We offer a variety of skills enhancement programs aimed at building both technical and soft skills:

Technical Skills Training: Regular training is provided on emerging accounting software, data analytics, and advanced auditing techniques to ensure our team remains proficient in the latest tools and technologies.

Soft Skills Development: We emphasize the importance of communication, teamwork, and leadership skills. Workshops on these topics are regularly conducted to help our team excel in client interactions and collaborative projects.

5. Access to Resources and Knowledge Platforms

To facilitate continuous learning, we provide access to a wide range of resources:

Online Learning Platforms: Team members can access online courses and resources that cover various topics in accounting and finance, allowing for self-paced learning.

Industry Publications: We encourage our professionals to stay informed by subscribing to relevant industry journals, newsletters, and publications that provide



insights into the latest developments.

6. Performance Evaluation and Feedback

To ensure the effectiveness of our CPD initiatives, we implement a structured performance evaluation process:

Regular Assessments: We conduct regular performance reviews that assess individual progress in skill development and training participation, providing constructive feedback and identifying areas for improvement.

Goal Setting: Each team member is encouraged to set personal learning objectives, and progress towards these goals is monitored throughout the year.

Quality Control Framework:

Ajoydeep & Associates is committed to maintaining the highest standards of audit quality and compliance with professional standards and regulations. Our quality control policies and procedures are designed in accordance with International Standard on Quality Control (ISQC) 1, ensuring that our audits meet the expectations of our clients and regulatory bodies. Below is an overview of our quality control framework:

1. Leadership Responsibilities for Quality Control

Our leadership team is dedicated to fostering a culture of quality within the firm. The firm's partners and senior management actively promote the importance of audit quality and ensure that quality control policies are integrated into all levels of the organization. We regularly communicate the importance of adherence to professional standards and ethical behavior, setting a tone that emphasizes excellence in our audit practices.

2. Ethical Requirements

We uphold strict ethical standards as outlined in the Code of Ethics for Professional Accountants. Our policies include:

Independence: We ensure that all personnel involved in audit engagements are independent of the clients we serve. Regular training and assessments are conducted to reinforce the importance of independence and objectivity.

Conflicts of Interest: A thorough conflict-of-interest policy is in place, requiring staff to disclose any potential conflicts before accepting assignments.

3. Client Acceptance and Continuance



We have established rigorous procedures for client acceptance and continuance. This includes:

Risk Assessment: We assess the risks associated with new and existing clients, considering factors such as financial stability, integrity, and compliance history.

Due Diligence: Comprehensive background checks and due diligence procedures are implemented to ensure that clients align with our ethical standards.

4. Engagement Performance

To ensure consistent high-quality audit performance, we implement the following:

Engagement Supervision: Each audit engagement is supervised by experienced personnel who are responsible for reviewing the work performed and ensuring compliance with applicable standards.

Quality Review: We conduct internal reviews of audit files, focusing on compliance with auditing standards and the adequacy of documentation.

5. Monitoring and Review

We maintain an ongoing monitoring system to evaluate the effectiveness of our quality control policies. This includes:

Regular Internal Inspections: We perform periodic internal inspections to assess compliance with our quality control procedures and identify areas for improvement.

Feedback Mechanisms: We encourage feedback from staff and clients to continuously refine our processes and enhance service quality.

6. Human Resources

Our firm places great emphasis on recruiting and retaining skilled professionals. Our human resource policies include:

Recruitment and Training: We prioritize hiring qualified individuals and provide them with comprehensive training programs that focus on technical skills, professional standards, and ethical practices.

Performance Evaluation: Regular performance evaluations ensure that staff meet the required competencies and receive necessary support for their professional development.



7. Documentation

We maintain thorough documentation of our quality control policies and procedures. This documentation serves as a reference for all staff and is regularly updated to reflect changes in professional standards and regulatory requirements.

8. Continuous Improvement

We are committed to continuous improvement in our quality control practices. Our policies are periodically reviewed and updated based on feedback from internal inspections, changes in regulations, and developments in the audit profession.

Regulatory Compliance:

Ajoydeep & Associates is committed to upholding the highest standards of audit quality and professionalism. Our compliance with relevant regulatory requirements, including the International Standards on Auditing (ISA), Generally Accepted Auditing Standards (GAAS), and other applicable standards, is integral to our operations and enhances our credibility as a reputable chartered accountancy firm.

1. Adherence to International Standards on Auditing (ISA) and Standard on Auditing issued by the Institute of Chartered Accountants of India.

Our audit methodologies are aligned with the SAs, which provide a global framework for conducting high-quality audits. Key components of our adherence to ISAs include:

Standardized Audit Processes: We employ a comprehensive audit framework that incorporates ISA guidelines throughout all phases of the audit process, from planning to execution and reporting.

Regular Training and Updates: Our team engages in continuous professional education to stay current with updates to ISAs, ensuring that our practices reflect the latest standards and interpretations.

In addition to ISAs, we adhere to GAAS, which outlines fundamental principles for conducting audits. Our compliance measures include:

Quality Control Measures: We have established robust quality control procedures to ensure that all audits are performed in accordance with GAAS, emphasizing due diligence and professional skepticism.

Detailed Documentation: We maintain comprehensive documentation for each audit



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engagement, which serves as evidence of our compliance with GAAS and facilitates peer review.

3. Ethical Standards and Professional Conduct

Ethical integrity is at the core of our audit practice. We adhere to the following principles:

Code of Ethics: Our professionals follow the Code of Ethics for Professional Accountants, emphasizing integrity, objectivity, confidentiality, and professional behavior in all engagements.

Independence Policies: We enforce strict independence policies to avoid conflicts of interest, ensuring that our audit teams maintain impartiality and objectivity.

4. Regulatory Framework Compliance

Ajoydeep & Associates is dedicated to complying with both local and international regulatory frameworks:

Local Laws and Regulations: We ensure full compliance with the laws and regulations governing the accounting profession in our jurisdiction, as mandated by relevant regulatory bodies.

International Compliance: We actively monitor changes in international regulations, adapting our practices to align with best practices and ensure global compliance.

5. Monitoring and Quality Assurance

To ensure adherence to auditing standards, we have implemented a robust monitoring system:

Internal Quality Reviews: We conduct regular internal quality reviews to assess compliance with ISAs, GAAS, and our internal policies, identifying areas for improvement.

Feedback Mechanisms: We encourage input from clients and staff regarding our compliance practices, using this feedback to enhance our service delivery continuously.

6. Continuous Improvement and Adaptation

Understanding the dynamic nature of the auditing landscape, we are committed to ongoing improvement:

Professional Development Programs: We prioritize the continuous professional



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development of our team, ensuring they are informed about the latest regulatory changes and auditing practices.

Policy Updates and Reviews: Our internal policies are regularly reviewed and updated to reflect changes in SAs, ISAs, GAAS, and other relevant standards.

External Peer Reviews: Details of any external peer reviews, quality inspections, or audits conducted by regulatory bodies or professional associations, and the outcomes or ratings received.

4. Technology and Innovation:

Use of Technology:

At Ajoydeep & Associates, we leverage advanced technology and software tools to enhance our audit efficiency, improve data analytics, bolster cybersecurity, and deliver exceptional service to our clients. Our commitment to integrating innovative solutions allows us to maintain high standards of quality and responsiveness in our operations.

1. Audit Software

We utilize leading audit software to streamline our audit processes:

Audit Management Systems: Our firm employs comprehensive audit management software that facilitates planning, execution, and reporting. This software allows us to standardize procedures, manage workflows efficiently, and ensure compliance with auditing standards.

Automated Testing Tool: We use automated testing tools that enhance the accuracy and speed of substantive testing. These tools help us identify anomalies and trends in financial data, improving the overall audit quality.

2. Data Analytics Tools

Data analytics is a cornerstone of our audit approach, enabling us to provide deeper insights:

Advanced Analytics Platforms: We utilize sophisticated data analytics platforms to analyze large datasets, uncover patterns, and derive actionable insights. This enables us to enhance risk assessment and identify areas for further investigation.

Visualization Software: Our team employs visualization tools to present complex data in an understandable format, making it easier for clients to grasp key findings and trends.



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3. Cybersecurity Measures

Protecting client data is paramount at Ajoydeep & Associates:

Cybersecurity Software: We implement robust cybersecurity solutions, including firewalls, intrusion detection systems, and encryption technologies, to safeguard sensitive information against unauthorized access and cyber threats.

Regular Security Audits: Our firm conducts regular security audits and vulnerability assessments to identify potential risks and ensure compliance with industry best practices in data protection.

4. Cloud Computing Solutions

Our adoption of cloud-based technologies enhances collaboration and accessibility:

Cloud Storage and Collaboration Tools: We utilize secure cloud storage solutions that allow our team to access and share documents in real time, facilitating seamless collaboration on audit engagements.

Remote Access Technologies: With secure remote access tools, our professionals can efficiently work from various locations, ensuring continuity of service and responsiveness to client needs.

5. Client Relationship Management (CRM) Software

To improve service delivery and client interactions, we employ CRM tools:

CRM Systems: Our CRM software helps us manage client relationships, track engagement history, and streamline communication. This ensures personalized service and timely follow-ups on client requests.

Feedback Mechanisms: We use our CRM to collect client feedback, enabling us to continually enhance our services based on client insights and preferences.

6. Training and Development Technologies

We prioritize ongoing professional development through technology:

E-Learning Platforms: Our team has access to e-learning platforms that offer a wide range of courses on accounting standards, audit techniques, and emerging technologies, fostering continuous learning.

Webinars and Virtual Workshops: We regularly participate in webinars and virtual



workshops to stay updated on industry trends and best practices, enhancing our team's expertise and service capabilities.

7. Project Management Tools

Efficient project management is crucial for timely service delivery:

Project Management Software: We utilize project management tools to plan, execute, and monitor audit projects. These tools help us manage deadlines, allocate resources effectively, and ensure accountability throughout the engagement process.

Digital Transformation:

At Ajoydeep & Associates, we recognize that digital transformation is essential for maintaining our competitive edge and delivering exceptional value to our clients. Our strategic approach to digital transformation involves significant investments in technology and innovation, enabling us to stay ahead of industry trends and enhance our service offerings.

1. Strategic Vision for Digital Transformation

Our vision for digital transformation is centered around leveraging technology to improve efficiency, accuracy, and client engagement. We aim to create a seamless digital ecosystem that integrates our services and enhances the overall client experience.

2. Investments in Cutting-Edge Technology

To facilitate our digital transformation, we have made substantial investments in various technologies:

Cloud Computing: We have adopted cloud-based solutions that enhance collaboration and data accessibility. This allows our team to work remotely and share information securely, improving responsiveness to client needs.

Artificial Intelligence (AI) and Machine Learning: We are exploring AI-driven tools to automate repetitive tasks, analyze large datasets, and provide predictive insights. This enables us to focus on higher-value advisory services.

Data Analytics Platforms: Our investment in advanced data analytics tools allows us to derive meaningful insights from financial data, helping clients make informed decisions and identify opportunities for growth.

3. Embracing Innovation in Service Delivery

Innovation is at the core of our service delivery model. We continually seek to enhance our offerings through:



Digital Client Portals: We have implemented secure online client portals that provide clients with real-time access to their financial information, enhancing transparency and communication.

E-Invoicing and Automated Billing: Our firm has adopted e-invoicing solutions that streamline billing processes, improving efficiency and reducing administrative burdens for our clients.

4. Continuous Learning and Development

To foster a culture of innovation, we prioritize continuous learning and development:

Training Programs: We conduct regular training sessions on emerging technologies and digital tools, ensuring our team is equipped with the skills needed to leverage these advancements effectively.

Innovation Workshops: Our firm organizes workshops that encourage creative thinking and the exploration of new ideas, fostering an innovative mindset among our professionals.

5. Client-Centric Approach

Our digital transformation efforts are driven by a commitment to adding value for our clients:

Customized Solutions: We use technology to tailor our services to meet the specific needs of each client, providing personalized insights and recommendations.

Feedback Integration: We actively solicit client feedback on our digital tools and services, using their input to refine our offerings and enhance the client experience.

6. Monitoring Industry Trends

To stay ahead of industry trends, we continually monitor developments in the accounting and finance sectors:

Market Research: Our team conducts regular market research to identify emerging trends and technologies that could impact our services and client expectations.

Partnerships with Tech Innovators: We collaborate with technology providers and innovators to explore new solutions and integrate best practices into our operations.

7. Future-Forward Initiatives

Looking ahead, we are committed to exploring additional areas of digital transformation:

Blockchain Technology: We are investigating the potential of blockchain for enhancing transparency and security in financial transactions.



Enhanced Cybersecurity Measures: As we embrace more digital solutions, we are committed to continually strengthening our cybersecurity protocols to protect client data and maintain trust.

5. Client Portfolio and References:

Client Base and Industry Expertise.

| WORK PROFILE | | |
|--------------|---------------------------------------|---|
| Sl. No | | |
| 1. | Statutory Branch Audit (Banks) | 1. United Bank of India for F.Y-2013-14; 2. United Bank of India for F.Y-2014-15; 3. United Bank of India for F.Y-2015-16; 4. United Bank of India for F.Y-2016-17; 5. Oriental Bank of Commerce for F.Y-2017-18; 6. Oriental Bank of Commerce for F.Y-2018-19; 7. Oriental Bank of Commerce for F.Y-2019-20; 8. Punjab National Bank for F.Y 2020-21. 9. State Bank of India for F.Y. 2023-24. |
| 2. | Concurrent Audit (Banks) | 1. Meghalaya Co-Operative Apex Bank Ltd., Williamnagar Br, FY-2023-24 2. Meghalaya Co-Operative Apex Bank Ltd., Chokpot Br, FY-2023-24 3. Meghalaya Co-Operative Apex Bank Ltd., Bajengdoba Br, FY-2023-24 4. Meghalaya Co-Operative Apex Bank Ltd., Hallydayganj Br, FY-2023-24 5. Meghalaya Co-Operative Apex Bank Ltd., Phulbari Br. FY-2023-24 6. Union Bank of India, Chandmari Br, FY-2024-25. 7. Indian Bank, Jawahar Nagar Br., FY-2024-25. 8. Central bank of India, Tizit, Talap, Kakopathar and Nagaon Br. FY-2024-25 9. IDBI Bank, Hojai Br. FY-2024-25 |
| 3. | Stock and Credit Audit (Banks) | 1. Stock Audits of State Bank of India- a. Sabita Automobiles. b. Podder& Podder (Equipment's) Private Limited. c. Infinity Automobiles LLP. |

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| | | d. Purnam Deb e. R.L. Construction. f. Podder Auto India Pvt. Ltd. |
| 4. | Statutory Audit (Govt.) | 1. Samagra Siksha Axom (SSA) for the F.Y. 2023-24. 2. Dr. B Borooah Cancer Institute. For the F.Y.2023-24. 3. Army Public School, Basistha For the F.Y. 2023-24 to 2025-26. |
| 5. | Statutory Audit (Society) | 1. Bharat Sevashram Sangha (Shillong Br), FY-2022-23; 2. Bharat Sevashram Sangha (Shillong Br), FY-2023-24; 3. Viraj FY-2022-23; 4. Amri Helping Hands Society; 5. Assam Gramin Vikas Bank-RSETI; 6. Vibgyor NE Foundation; 7. Assam Skill Training Programme; |
| 6. | Internal Audit | 1. Ar.SRLM (Arunachal State Rural Livelihood Mission) FY-2023-24; 2. Assam Seed & Organic Certification Agency FY-2022-23; 3. Ramakrishna Mission (Aalo Br) FY-2021-22; 4. Ramakrishna Mission (Aalo Br) FY-2022-23; 5. Ramakrishna Mission (Aalo Br) FY-2023-24; 6. Internal Auditor of NRDS Management Private Limited under Assam State Rural Livelihood Mission; 7. Internal Auditor of Assam Bengal Carriers from 01/04/2011 onwards; 8. Internal Audit of Science College, Kokrajhar for the F.Y.2023-24; 9. Internal Audit of Fakiragram College, Kokrajhar for the F.Y.2023-24; 10. Internal Audit of Mazbat College, Udalguri for the F.Y.2023-24; 11. Internal Audit of Gyanpeeth Degree College, Baksa for the F.Y.2023-24; 12. Internal Audit of Salbari College, Baksa for the F.Y.2023-24; 13. Internal Audit of Basugaon College, Basugaon for the F.Y.2023-24; |
| 7. | Other Services | Consultancy 1. Consultancy of IIT-Guwahati Technology Innovation and development Foundation. |

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| | | <ol style="list-style-type: none">2. TDS and GST TDS work of IIT-Guwahati Technology Innovation and development Foundation.3. TDS and GST TDS work of Central Public Works Department.4. Book Keeping and Financial Statement Preparation work of Assam Fisheries Development Corporation Limited.5. Income Tax Consultancy of Assam Seed & Organic Certification Agency. |
| 8. | Litigation Consultancy | <ol style="list-style-type: none">1. Assam Seed & Organic Certification Agency.2. The Nagaland Livestock Development Board. |
| 9. | Statutory Audit (Companies) | <ol style="list-style-type: none">1. Softwide Techno Solutions Private Limited;2. Arbor Vitae Health Initiatives Private Limited3. Esymmetry Ventures Private Limited4. Zakti Digital Services Private Limited5. Hangul Boi-tech Private Limited6. DZ Engineering Private Limited7. Vibgyor Media Solutions Private Limited8. Trans Institute of Technology Private Limited9. Abensia Healthcare Private Limited10. RS Road & Building Constructions Private Limited11. Biotrans Axom Private Limited12. Bina Automobile Private Limited13. Coral Services Private Limited.14. Social Transformation of Rural India Foundation. |
| 10. | Special Assignments | <ol style="list-style-type: none">1. Guest Lecturer at "Induction Training for inspectors of CBIC conducted by NACIN, Shillong. |

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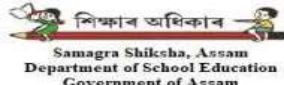





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Key Cliental:

| CLIENT | SERVICES PROVIDED |
|--|--|
| STATE BANK OF INDIA  | STATUTORY AUDIT SERVICES |
| PUNJAB NATIONAL BANK  | STATUTORY AUDIT SERVICES |
| SAMAGRA SIKSHA ASSAM  | STATUTORY AUDIT SERVICES |
| IIT-Guwahati Technology Innovation and development Foundation  | CONSULTANCY AND INTERNAL AUDITING SERVICES |
| UNION BANK OF INDIA  | CONCURRENT AUDIT SERVICES |
| INDIAN BANK  | CONCURRENT AUDIT SERVICES |








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| IDBI BANK  | CONCURRENT AUDIT SERVICES |
| CENTRAL BANK OF INDIA  | CONCURRENT AUDIT SERVICES |
| THE MEGHALAYA CO-OPERATIVE APEX BANK LTD  | CONCURRENT AUDIT SERVICES |
| ARUNACHAL STATE RURAL LIVELIHOOD MISSION  | INTERNAL AUDIT SERVICES |
| DR. B BAROOAH CANCER INSTITUTE  | STATUTORY AUDIT SERVICES |

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| ARMY PUBLIC SCHOOL |  | STATUTORY AUDIT SERVICES |
| ASSAM SEED & ORGANIC CERTIFICATION AGENCY |  | INTERNAL AUDIT SERVICES |
| ASSAM FISHRIES DEVELOPMENT CORPORATION LTD |  | INTERNAL AUDIT SERVICES |
| CENTRAL PUBLIC WORKS DEPARTMENT |  | INCOME TAX CONSULTANCY SERVICES |
| RAM KRISHNA MISSION |  | INTERNAL AUDIT SERVICES |



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Client Testimonials or Case Studies: Client testimonials or case studies that highlight successful engagements, positive outcomes, and the firm's value proposition. (Attach Evidence)

IIT GUWAHATI TECHNOLOGY INNOVATION AND DEVELOPMENT FOUNDATION

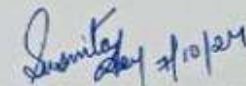

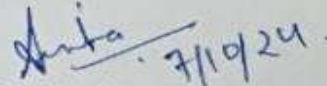
Ref: TIH/IITG/NOTE/24-25/117 NOTE SHEET Date: 07-10-2024

Sub: Internal Auditor for the FY-24-25 Renewal Order

Dear Sir,

Reference to the subject cited above, M/s Ajoydeep & Associates Chartered Accountants has conducted the Internal Audit for the FY-23-24 for both the division TIH & BioNest. As M/s Ajoydeep & Associates has been serving as the Internal Auditor for the financial year 23-24, and their performance has been exemplary in terms of ensuring compliance, identifying risks, and enhancing the internal control processes. In light of their satisfactory performance and the benefits of maintaining consistency in the audit process, requesting your kind approval to renew the contract with M/s Ajoydeep & Associates, Chartered Accountants as the Internal Auditor for FY 2024-25.

Placed for your kind approval, please

| | |
|---|--|
|  Dealing Assistant, TIH |  Dealing Assistant, BioNest |
|  CEO, TIH |  CEO, BioNest |
|  Project Director, TIH | PI, BioNest |



6. Ethical Standards and Independence:

Code of Ethics: Information on the firm's commitment to ethical standards, integrity, and professional conduct.

At Ajoydeep & Associates, our commitment to ethical standards, integrity, and professional conduct forms the foundation of our operations and client relationships. We believe that adherence to these principles is essential not only for maintaining our reputation as a trusted Chartered Accountants firm but also for fostering a culture of accountability and transparency.

1. Core Ethical Principles

We uphold the highest ethical standards, guided by the following core principles:

Integrity: We act with honesty and uphold the truth in all our professional dealings. Integrity is at the heart of our interactions with clients, colleagues, and stakeholders.

Objectivity: We maintain an impartial stance in our professional judgments, ensuring that personal biases do not influence our decisions or actions.

Confidentiality: We respect the confidentiality of all client information and do not disclose sensitive data without appropriate consent, except as required by law.

2. Adherence to Professional Standards

Ajoydeep & Associates strictly adheres to established professional standards, including:

Code of Ethics: Our team follows the Code of Ethics for Professional Accountants, which outlines the ethical requirements and responsibilities of professionals in the accounting industry.

-Regulatory Compliance: We are committed to complying with all applicable laws and regulations governing the accounting profession, ensuring that our practices meet or exceed regulatory expectations.

3. Robust Internal Policies

We have implemented comprehensive internal policies and procedures to promote ethical conduct:

Ethics Training: Regular training sessions are conducted to reinforce our ethical standards and educate staff on the importance of integrity in their work.



Whistleblower Policy: We maintain a clear whistleblower policy that encourages employees to report unethical behavior or violations of our code of conduct without fear of retaliation.

4. Leadership and Accountability

Our leadership team sets the tone for ethical conduct within the firm:

Leading by Example: Partners and senior management demonstrate a strong commitment to ethical behavior, serving as role models for all employees.

Accountability Mechanisms: We have established mechanisms for accountability, ensuring that any breaches of ethical standards are addressed promptly and appropriately.

5. Client Relationships

Our commitment to ethical standards extends to our client relationships:

Transparency: We maintain open and transparent communication with our clients, ensuring they are fully informed about our services, fees, and any potential conflicts of interest.

Professionalism: Our team conducts all client interactions with the utmost professionalism, treating clients with respect and ensuring their needs are prioritized.

6. Continuous Improvement

We are dedicated to continually enhancing our ethical standards and practices:

Regular Reviews: We conduct periodic reviews of our policies and procedures to ensure they remain effective and relevant in promoting ethical conduct.

Feedback Mechanisms: We actively seek feedback from staff and clients regarding our ethical practices, using this input to improve and adapt our approach.

Independence Policy:

At Ajoydeep & Associates, we recognize that independence, impartiality, and objectivity are fundamental to our role as chartered accountants. Our independence policy is designed to uphold the integrity of our audit and advisory services, ensuring that we maintain the highest standards of professional conduct. Below is a comprehensive overview of our independence policy and the measures we implement to ensure impartiality and objectivity in all engagements.

1. Independence Policy Framework

Our independence policy is grounded in the principles outlined in the Code of Ethics for Professional Accountants and relevant regulatory guidelines. Key elements of our policy



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include:

Definition of Independence: We define independence as the freedom from situations that could impair our professional judgment or create conflicts of interest in our engagements.

Scope of Independence: Our policy applies to all partners, employees, and affiliates involved in providing audit and non-audit services.

2. Independence Assessments

To ensure compliance with our independence policy, we conduct regular assessments:

Pre-Engagement Independence Checks: Before accepting a new client or engagement, we perform thorough independence checks to identify any potential conflicts of interest or relationships that may impair objectivity.

Ongoing Monitoring: Throughout the engagement, we continuously monitor our independence status, reassessing any potential threats that may arise.

3. Conflict of Interest Management

We have established procedures to manage potential conflicts of interest effectively:

Disclosure Requirements: All staff members are required to disclose any personal or financial interests that may conflict with their responsibilities to clients. This includes relationships with clients, their affiliates, and other stakeholders.

Independent Reviews: In cases where potential conflicts are identified, an independent review is conducted to determine whether the engagement can proceed while maintaining objectivity.

4. Training and Awareness

We prioritize training to reinforce the importance of independence among our staff:

Regular Training Sessions: Our team participates in regular training on independence and ethical standards, ensuring they understand the significance of impartiality in their roles.

Awareness Campaigns: We conduct awareness campaigns to keep independence considerations at the forefront of our professional practice.

5. Documentation and Reporting

We maintain thorough documentation of our independence practices:

Independence Documentation: All independence assessments, disclosures, and conflict



management procedures are documented to provide a clear audit trail.

Reporting Mechanisms: Staff members are encouraged to report any concerns related to independence or ethical conduct, which are addressed promptly and confidentially.

6. Leadership Commitment

Our leadership plays a crucial role in promoting a culture of independence:

Leading by Example: Partners and senior management demonstrate their commitment to independence by adhering to our policy and emphasizing its importance in all engagements.

Accountability: We hold all team members accountable for maintaining independence, with clear consequences for violations of our policy.

7. Continuous Improvement

Ajoydeep & Associates is dedicated to continuous improvement in our independence practices:

Policy Review: Our independence policy is regularly reviewed and updated to reflect changes in regulations and best practices in the industry.

Feedback Mechanisms: We actively seek feedback from our team and clients to identify areas for enhancement in our independence measures.

7. Certifications and Accreditations:

Professional Certifications:

1. **AJOYDEEP & ASSOCIATES** is Registered with The Institute of Chartered Accountants of India (ICAI) vide Registration No. 327105E
2. **AJOYDEEP & ASSOCIATES** is empaneled with Comptroller and Auditor General of India (CAG) vide Registration No. CA-V/F/ 75-2012/SPA485
3. **AJOYDEEP & ASSOCIATES** is empaneled with Reserve Bank of India (RBI) vide Registration No. 0898026

Memberships: Memberships in professional bodies and organizations, such as the International Federation of Accountants (IFAC), Institute of Chartered Accountants (ICA), or local accounting associations. (Attach Evidence)

| | |
|------------------------|--|
| CA AJOYDEEP DAS | <ol style="list-style-type: none"> 1. Institute of Chartered Accountant of India vide Membership No. 068906. 2. Diploma in Information System Audit (DISA) by ICAI. |
| CA SOURAV ROY | <ol style="list-style-type: none"> 1. Institute of Chartered Accountant of India vide Membership No. 318537. 2. Institute of Social Auditors of India vide Membership No. ISAI/SA-079. 3. Member of Tax Bar Association, Guwahati, Vide Membership No. 545. 4. Certified Concurrent Auditor of Banks (ICAI) |

8. Corporate Social Responsibility (CSR):

At Ajoydeep & Associates, we are committed to making a positive impact on society through our various corporate social responsibility initiatives. Our efforts focus on community development, sustainability, and enhancing the accounting profession.

1. Community Involvement

Educational Support: We sponsor scholarships for underprivileged students pursuing higher education in finance and accounting. Each year, we select a number of deserving candidates and provide them with financial assistance.



Volunteer Programs: Our employees regularly engage in volunteer activities, including organizing free workshops on financial literacy for local communities. We believe that educating the public on financial management can empower them to make better economic decisions.

Partnership with NGOs: We collaborate with non-governmental organizations to support various social causes, including health awareness campaigns and environmental conservation efforts.

2. Sustainability Efforts

Eco-Friendly Practices: Ajoydeep & Associates has implemented a paperless office initiative to minimize our environmental footprint. We encourage digital documentation and electronic communications to reduce paper usage.

Green Initiatives: We participate in tree-planting drives and support local environmental organizations that focus on conservation and sustainability. Our firm has committed to reducing waste and promoting recycling within our office.

Sustainable Business Practices: We strive to partner with environmentally responsible vendors and promote sustainability in all aspects of our operations.

3. Contributions to the Accounting Profession

Continuous Professional Development: Our firm emphasizes ongoing education for our team. We host training sessions and workshops on the latest accounting standards, tax laws, and ethical practices to enhance the skills of our professionals.

Mentorship Programs: We actively mentor aspiring accountants by providing internships and training programs. Our senior accountants offer guidance and support, helping the next generation of professionals to thrive in the industry.

Thought Leadership: We contribute articles and research papers to accounting journals and platforms, sharing our insights on emerging trends and best practices in the accounting field.

4. Societal Contributions

Financial Literacy Campaigns: Ajoydeep & Associates is committed to improving financial literacy across various demographics. We conduct free seminars in schools, colleges, and community centers to educate people on budgeting, saving, and investing.

Support During Crises: In times of natural disasters or health crises, our firm contributes to relief funds and participates in fundraising activities to support affected communities.

Evidence of Initiatives



Scholarship Programs: Annual reports on scholarship distributions can be provided upon request.

Workshop Documentation: Flyers and attendance records from our financial literacy workshops.

Environmental Initiatives: Photos and press releases from our tree-planting events and eco-friendly practices.

Professional Development Records: Certificates and training logs for internal workshops and mentorship programs.

9. Awards and Recognition:

Awards and Honors:

1. Article written by Partner - CA. Sourav Roy got published in reputed website Taxguru.in - <https://taxguru.in/goods-and-service-tax/detailed-analysis-circular-no-193-05-2023-gst-dated-17th-july-2023.html>
2. CA Sourav Roy has been invited as Guest Lecturer at "Induction Training for inspectors of CBIC conducted by NACIN, Shillong. (Invitation Letter Attached.)

10. Contact Information:

Office Locations:

Head Office - H. No -10, Bandhu Niwas, Geeta Path, Odalbakra, Guwahati, PIN-781034, Assam.

Branch Office - 2nd Floor, Manada Market, Near Hotel VIP, Kalapahar, Guwahati, Pin-781018, Assam.

Key Contacts:

CA. AJOYDEEP DAS - Contact No. 9864270510 , Email ID- ajoydeep.associates@gmail.com

Linkdin Profile: <https://www.linkedin.com/in/ca-ajoydeep-das-540ab431/?originalSubdomain=in>

CA SOURAV ROY - Contact No. 9864270510 , Email ID- rsourav859@gmail.com

Linkdin Profile: <https://www.linkedin.com/in/ca-sourav-roy-196802135/?originalSubdomain=in>

Taxguru.in Link Article Link - <https://taxguru.in/goods-and-service-tax/detailed->



[analysis-circular-no-193-05-2023-gst-dated-17th-july-2023.html](https://www.ajoydeep.com/analysis-circular-no-193-05-2023-gst-dated-17th-july-2023.html)

11. Why Choose Us:

Unique Selling Proposition (USP):

At Ajoydeep & Associates, we combine expertise with personalized service to deliver tailored financial solutions. Our unique selling proposition lies in our commitment to understanding each client's specific needs, ensuring that our strategies are not only compliant but also strategically aligned with their business goals.

Competitive Advantages:

1. Expertise Across Industries: Our team boasts diverse industry experience, allowing us to provide insights that are relevant and actionable across various sectors.
2. Client-Centric Approach: We prioritize building lasting relationships, offering proactive communication and customized solutions that evolve with your business.
3. Innovative Solutions: Leveraging the latest technology, we streamline processes and enhance accuracy, ensuring that clients benefit from efficient and effective services.
4. Holistic Financial Management: From tax planning to audit services, we offer a comprehensive suite of services that address all aspects of financial management.

Reasons to Choose Us:

Proven Track Record: Our successful partnerships with clients of all sizes showcase our ability to drive financial success and compliance.

Dedication to Excellence: We adhere to the highest standards of professionalism and integrity, ensuring that our clients receive reliable and trustworthy advice.

Tailored Strategies: We understand that no two businesses are the same, and we create strategies that are specifically designed to meet your unique challenges and objectives.

Choosing Ajoydeep & Associates means partnering with a firm that is committed to your success, offering the expertise and personalized attention necessary to navigate today's complex financial landscape.

12. Terms of Engagement:



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Engagement Process:

At Ajoydeep & Associates, we prioritize a structured and transparent engagement process to ensure that our clients receive exceptional service tailored to their unique needs. Below is an overview of our typical engagement process:

1. Initial Consultation

Objective: Understand the client's needs, objectives, and challenges.

Activities:

- Meet with key stakeholders to discuss business goals and specific requirements.
- Gather preliminary information about the client's financial situation and operations.

2. Proposal Development

Objective: Create a customized proposal that outlines our approach and services.

Activities:

- Analyze the information gathered during the consultation.
- Develop a detailed proposal, including scope of work, timelines, deliverables, and fee structure.
- Present the proposal to the client for review and feedback.

3. Engagement Agreement

Objective: Formalize the engagement with a clear understanding of expectations.

Activities:

- Finalize the proposal based on client feedback.
- Sign an engagement letter that outlines the terms, responsibilities, and confidentiality agreements.

4. Planning and Preparation

Objective: Ensure a thorough understanding of the client's operations for effective execution.

Activities:

- Conduct a kickoff meeting to align on objectives and timelines.



- Gather necessary documents and data from the client for analysis.

5. Audit Execution

Objective: Conduct the audit or service as per the agreed scope.

Activities:

- Perform fieldwork, including testing of transactions, compliance checks, and interviews with personnel.
- Maintain open communication with the client throughout the process to address any issues promptly.

6. Reporting

Objective: Deliver clear and actionable insights based on our findings.

Activities:

- Prepare a comprehensive report detailing the audit findings, recommendations, and areas for improvement.
- Present the report to the client, ensuring that all key points are understood.

7. Follow-Up

Objective: Ensure client satisfaction and address any remaining concerns.

Activities:

- Schedule a follow-up meeting to discuss the report and recommendations.
- Provide ongoing support for implementation of suggested improvements, if applicable.
- Solicit client feedback to enhance future engagements.

This structured engagement process ensures that our clients receive thorough, professional, and personalized service throughout their partnership with Ajoydeep & Associates.

Fee Structure: A general description of the firm's fee structure and billing practices, including any flexible pricing options or value-based pricing models.



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At Ajoydeep & Associates, we strive to provide transparent and flexible fee structures that align with the unique needs of our clients. Our goal is to ensure that our pricing reflects the value we deliver while maintaining clarity throughout the engagement process.

Fee Structure Overview

1. Hourly Rates:

- Our standard billing is based on hourly rates for specific services, allowing clients to pay for only the time and expertise utilized.
- Rates vary based on the level of expertise required and the complexity of the task.

2. Fixed Fees:

- For certain services, such as audits or tax preparations, we offer fixed fee arrangements. This provides clients with predictable costs and eliminates concerns about unexpected charges.

3. Retainer Agreements:

- Clients seeking ongoing support can opt for retainer agreements. This arrangement involves a monthly or quarterly fee that covers a set range of services, providing both flexibility and budget certainty.

4. Value-Based Pricing:

- In addition to traditional pricing models, we also offer value-based pricing options. This approach focuses on the outcomes and benefits delivered to the client rather than just the time spent, ensuring clients pay for the results achieved.

5. Custom Packages:

- We recognize that each client is unique. Therefore, we are open to creating customized packages that combine various services at a tailored price point, ensuring clients receive the support they need while managing costs effectively.

Billing Practices

Transparent Invoicing:

All invoices are detailed and clear, outlining the services provided, hours worked, and applicable rates. This transparency helps clients understand the value of the services



rendered.

Regular Updates:

- Clients receive regular updates on their account status and anticipated fees, ensuring there are no surprises when it comes time to bill.

Flexible Payment Terms:

- We offer flexible payment terms to accommodate our clients' financial situations, including installment options for larger projects.

By prioritizing clarity and flexibility in our fee structure and billing practices, Ajoydeep & Associates aims to foster long-term relationships built on trust and mutual success. Our commitment to providing value ensures that clients can focus on their business while we handle their financial needs efficiently.

13. Conclusion:

Call to Action:

Unlock your business's full potential with Ajoydeep & Associates, Chartered Accountants. Our expert team is ready to provide tailored financial solutions that drive success and ensure compliance. Whether you're looking for comprehensive audit services, strategic tax planning, or ongoing financial management, we are here to help.

****Don't wait—reach out today!**** Contact us for a free consultation to discuss your specific needs and discover how our personalized approach can benefit your business. Call us at 91010-15166 or email us at ajoydeep.associates@gmail.com. Let's take the first step toward achieving your financial goals together!

AJOYDEEP & ASSOCIATES

Chartered Accountants

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SUPPORTING DOCUMENTS

| SL.NO. | PARTICULARS |
|--------|---|
| 1. | Registration Certificate with Institute of Chartered Accountants of India (ICAI). |
| 2. | Certificate of Practice and Membership and Other Certification. |
| 3. | CAG Empanelment Certificate |
| 4. | Partnership Deed. |
| 5. | Profit & Loss Account and Balance Sheet. |
| 6. | Appointment Letters of Various Works Performed. |



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Decentralised Office)

ICAI BHAWAN382/A, Prantik Pally, Rajdanga (Near Acropolis Mall and Garden High School), Kasba, Kolkata - 700107

Tel.: 33-30840201, 30840203 FAX.:

E-Mail:ero@icai.in Website:<http://www.icai.org>

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the undermentioned firm of chartered Accountants is registered under the Chartered Accountants Act,1949 and the Chartered Accountants Regulations 1988 made thereunder. The name/s of the Proprietor/Partner therein is/are given below:

| | |
|---|---|
| Regn. No.(F.R.N) | 327105E |
| Name of the Firm | M/s. AJOYDEEP & ASSOCIATES |
| H.O. Address | H NO 10 BANDHU NIWAS GEETA PATH LALGANESH ODALBAKRA GUWAHATI 781034 |
| Year of Establishment | 01/07/2010 |
| Date from which it is continuing as a Partnership Firm | 01/12/2022 |
| Constitution of the Firm as on | 19/10/2024 |
| Firm GSTIN (Head Office) | 18ACAFA3748H1ZG |
| Address of Second Office | 1. ROOM NO- G2,2ND FLOOR,MANADA MARKET, NEAR VIP HOTEL,AK AZAD ROAD,GUWAHATI,781018 |

Particulars of Partners/Proprietors:

| No. | Member Name | Type | Membership Number | Admission Date as Partner/Proprietor | *Deemed Date | FCA Date | ACA Date | Individual Practice/Association with other firm/Occupation | Paid Assistant in the same Firm From To | |
|-----|--------------|------|-------------------|--------------------------------------|--------------|------------|------------|--|--|--|
| 1 | AJOYDEEP DAS | FCA | 068906 | 01/07/2010 | 16/06/2010 | 29/06/2015 | 16/06/2010 | | | |
| 2 | SOURAV ROY | ACA | 318537 | 01/12/2022 | 01/08/2022 | | 24/07/2022 | | | |

Deemed date of joining in the Firm

(Anindita Kundu)
Deputy Secretary

* Deemed date of commencement of Firm

Disclaimer : “This is a system generated Card / Certificate. Please inform us with any discrepancy that you may notice before you submit it for any official use.”



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

10/01/2023

ICAI FIRM CARD

PARTICULARS OF FIRM ON DATE FOR SEEKING CONFIRMATION THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA - KOLKATA FIRM CARD

| | |
|-------------------|----------------------------|
| Firm Regn. Number | 327105E |
| Name of the Firm | M/s. AJOYDEEP & ASSOCIATES |
| Init Constitution | Partner |
| Date Cleared | 16/06/2010 |
| Date Constituted | 01/07/2010 |

Head Office and Branch Details:

| No. | BRANCH CODE | ADDRESS | OPEN_DATE | CLOSE_DATE | TOTAL INCHARGE | TELEPHONE | FAX | EMAIL/WEBSITE |
|-----|------------------|--|------------|------------|----------------|------------|-----|------------------------|
| 1 | HO 327105E | H NO 10 BANDHU NIWAS, GEETA PATH, LALGANESH, ODALBAKRA, GUWAHATI, ASSAM, INDIA, 781034 | 01/07/2010 | | 1 | 9864270510 | | ajoydeep.das@gmail.com |
| 2 | Second Office | ROOM NO- G2, 2ND FLOOR, MANADA | 01/12/2022 | | | 9101015166 | | rsourav859@gmail.com |

| | | | | | | | | |
|--|--|--|--|--|--|--|--|--|
| | | MARKET, NEAR VIP HOTEL, AK AZAD ROAD, GUWAHATI, ASSAM, INDIA, 781018 | | | | | | |
|--|--|--|--|--|--|--|--|--|

PROPRIETOR/PARTNERS:

| MRN | NAME | COP_STATUS | JOIN_DATE | LEFT_DATE | INCHARGE | STATUS | OTHER FIRMS | YR OF DISA QUALF |
|--------|-----------------|---------------|------------|-----------|----------|--------|-------------|------------------|
| 068906 | AJOYDEEP DAS | FCA Full Time | 01/07/2010 | | 327105E | | | 2012 |
| 318537 | SOURAV ROY | ACA Full Time | 01/12/2022 | | | | | |

PAID ASSISTANTS:

| MRN | NAME | COP_STATUS | JOIN_DATE | LEFT_DATE | INCHARGE | STATUS | FULL/PART |
|-----|------|------------|-----------|-----------|----------|--------|-----------|
|-----|------|------------|-----------|-----------|----------|--------|-----------|

M/S. AJOYDEEP & ASSOCIATES

H NO 10 BANDHU NIWAS GEETA PATH

LALGANESH ODALBAKRA

GUWAHATI, ASSAM

INDIA

PINCODE: 781034

(Name in Block Letters and Membership Number)

Signature

Please return it immediately bearing correction for change in particulars of the firm.

THIS DOES NOT CONSTITUTE A CERTIFICATE

Note:

[1] The asterisk mark(*) in the Partner indicates that the member is partner/proprietor of more than one firm or sole proprietor of one firm and is

also the partner in another firm.

[2] Any change in the constitution of the firm should be intimated within one month along with the form 18 duly by the proprietor/partners.

[3] Incase of retirement,a letter to that effect from the retiring partner/s should be submitted alongwith the form 18 signed by the remaining partners.

[4] The information regarding exact date(i.e. date,month & year) of joining/leaving of Paid Assistant(s) must be informed for necessary updation in our records.

[5] The hash mark (#) in the member number indicates it is deemed date of joining.

Disclaimer : “This is a system generated Card. Please inform us with any discrepancy that you may notice before you submit it for any official use.”



CA. SOURAV ROY <rsourav859@gmail.com>

Welcome to Institute of Social Auditors of India (ISAI)

1 message

Institute of Social Auditors of India <isai@icai.in>
To: "rsourav859@gmail.com" <rsourav859@gmail.com>

Fri, May 19, 2023 at 4:45 PM

CA. SOURAV ROY

Dear Member,

Greetings from the Institute of Social Auditors of India (ISAI)!

At the outset, we would like to express our sincere thanks for showing interest and applying for the membership of ISAI. This is to inform you that your application for enrolment as Social Auditors with ISAI has been accepted.

Your membership number is **ISAI/SA-079**

The Certificate of Membership shall be issued in due course of time.

सादर,**Regards,****Institute of Social Auditors of India**

‘सातवीं मंजिल ,आई.सी.ए.आई. मीनार’, भूखंड संख्या सी-40, जी ब्लॉक, बांद्रा कुर्ला कॉम्प्लेक्स, बांद्रा पूर्व, मुंबई-51
"7th Floor, ICAI TOWER", Plot No. C-40, 'G' Block, Bandra Kurla Complex Bandra (East)
Mumbai – 400 051 [India]

कार्यालय दूरभाष/ Office Phone: 022 33671487, 553, 532

वेबसाइट/ Website: **www.isai.ca.in****Institute of Social Auditors of India**

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG
NEW DELHI – 110002.**

No. CA-V/108-2022/SPA485

TO
AJOYDEEP & ASSOCIATES
House No.10
Geeta Path, Odalbakra, Lalganesh
GUWAHATI - ASSAM

Subject : Empanelment status of your firm for the year 2024-2025

Dear Sir(s),

With reference to your application for empanelment, it is informed that your firm stands empanelled with this office for the year 2024-2025 with empanelment No.SPA485 for the purpose of appointment of auditors of Companies as per Section 139(5) and 139 (7) of the Companies Act 2013 and of Statutory Corporations/Autonomous Bodies as per the provisions of their respective Acts. This number may invariably be quoted in all future correspondence with this office.

Any change in the constitution of the firm vis-a-vis the particulars submitted in online application should be intimated to this office within 30 days from the date of such changes.

Sr. Administrative Officer/CAV

(This is a Computer generated Letter)



Fwd: TO WHOM IT MAY CONCERN

1 message

AJOYDEEP & ASSOCIATES <ajoydeep.das@gmail.com>
To: CA. SOURAV ROY <rsourav859@gmail.com>

Mon, Feb 13, 2023 at 12:03 PM

SIR,

This is to certify that **M/s. AJOYDEEP & ASSOCIATES (FRN 327105E; UCN 898026)** Chartered Accountants, GUWAHATI is appearing in the Bank Branch Auditors' Panel for the year 2022-2023 with **Category-IV**.

Further, we would like to inform that **Unique Code Number 898026** was allotted on **31st December, 2012**.

Please treat this email as "**Certificate of Unique Code Number & Category for the year 2022-2023**".

Thanks & Regards,

Manish Bhardwaj
Professional Development Committee
The Institute of Chartered Accountants of India
'ICAI BHAWAN'
Post Box Number 7100
Indraprastha Marg
NEW DELHI - 110 002
India
Telephone: 011 3011 0440 (Direct) / 9818906346 (M)

--

[AJOYDEEP & ASSOCIATES]
Chartered Accountants
Call + Whatsapp: 91-9864270510
H.No.10, Geeta Path, Odalbakra, Guwahati-781034, Assam



सत्यमेव जयते

32824

V

2-6437

INDIA NON JUDICIAL

Government of Assam

₹1,000

e-Stamp

Certificate No. : IN-AS30440826754272U
Certificate Issued Date : 03-Dec-2022 03:04 PM
Account Reference : SHCIL (FI)/ as-shcil01/ SRO DCKAM/ AS-KM
Unique Doc. Reference : SUBIN-ASAS-SHCIL0155957077203170U
Purchased by : SOURAV ROY
Description of Document : Article 46 Partnership
Property Description : NA
Consideration Price (Rs.) : 0
(Zero)
First Party : AJOYDEEP DAS
Second Party : SOURAV ROY
Stamp Duty Paid By : SOURAV ROY
Stamp Duty Amount(Rs.) : 1,000
(One Thousand only)



Please write or type below this line

IN-AS30440826754272U

Stamp (or exempted from stamp)
under the Indian Stamp Act, 1899 (Act 11
1899) (Assam Amendment) Act 2004 Schedule
Fees Paid

SLF
NB

Sr. Sub-Registrar
Kamrup Metro...

AJOYDEEP DAS
SOURAV ROY

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at 'www.shcilestamp.com' or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

Presented for Registration
at A, M (or P.M.)
on the 04 day of Dec 20 22
in the Guwahati Sub-Registrar
office (or elsewhere) by
executant (claimants)

[Signature]
Sr. Sub-Registrar
Kamrup (Metro) Guwahati

AJOYDEEP DAS

Identified by : Bishu Kar
Son of :
Village : Mouza
P.S. : District
Profession : As a ready

[Signature]
Sr. Sub-Registrar
Kamrup Metro Guwahati

Sourav Roy : 20th of 12
above 2. Ajoy Deep Das
and
Sourav Roy

AJOYDEEP DAS
SOURAV ROY.

Identified by
Bishu Kar
Advocate
799
5/12/22

0002141342

DEED OF PARTNERSHIP

THIS INDENTURE for conversion of a proprietary firm AJOYDEEP & ASSOCIATES into a partnership firm by admission of a new partner is made this ~~1st~~ 1st. DAY OF DECEMBER 2022 between:

(1) Sri AJOYDEEP DAS, B.Com.(H), F.C.A., DISA, holding Certificate of Practice issued by The Institute of Chartered Accountants of India, son of Late Jyotish Das, residing at House No.10, Geeta Path, Odalbakra, Lalganesh, Guwahati, Assam, PIN-781034, hereinafter referred to as the "PARTY OF THE FIRST PART"; and

(2) Sri SOURAV ROY, B.Com.(H), A.C.A., holding Certificate of Practice issued by The Institute of Chartered Accountants of India, son of Late Subrata Roy, residing at House No.4, Lachit Path, Bishnupur, Gopinathnagar, Guwahati, Assam, PIN-781016, hereinafter referred to as the "PARTY OF THE SECOND PART";

WHEREAS the party of the First Part has been carrying on the practice of Chartered Accountancy with effect from 01.07.2010 as proprietary firm under the name and style of AJOYDEEP & ASSOCIATES, and whereas due to increase in work load & diverse areas of practice it has been decided by the party of the First Part to join hands with the party of the Second Part by admitting him as partner thereby converting the said Proprietary Firm into a Partnership Firm to continue the practice of Chartered Accountancy.

THAT ALL the parties hereto being the parties of the First Part and Second Part have agreed to practice as Chartered Accountants in Partnership with each other on the terms and conditions contained herein, and the parties hereto have desired to put in writing the terms and conditions of their said partnership.

NOW THIS INDENTURE WITNESSETH and it is hereby covenanted and finalised by and between the parties as follows:

AJOYDEEP DAS
SOURAV ROY

- (1) **Firm Name:-** The Partnership shall carry on the practice of Chartered Accountancy under the present name and style of AJODYDEEP & ASSOCIATES;
- (2) **Firm Address:** - The Partnership shall have its Head office at H.No.10, Geeta Path, Odalbakra, Lalganesh, Guwahati, Assam, PIN-781034. The Partnership Firm may open its branches at any other place or places as mutually agreed upon and subject to the approval of the Council of ICAI;
- (3) **Practice of Chartered Accountancy:** - The profession of Partnership shall be all those activities that can be carried on by a Chartered Accountant within the meaning of The Chartered Accountants Act, 1949;
- (4) **Partners & Partnership:** - That all the parties hereof shall be the working partners and take active part in the day-to-day conduct of the business of the firm. The partnership shall be PARTNERSHIP AT WILL and shall continue until such time as its business continues or until mutually agreed among the partners;
- (5) **Capital:** - The initial capital shall be the proprietor's capital account balance of the party of the First Part as on 27.11.2022 and Rs.50,000/- of the party of the Second Part. Further capital required to carry on the Partnership shall be infused as mutually agreed upon;
- (6) **Interest on Capital:** - Such capital shall carry interest at such rate per annum as mutually agreed upon from time to time, which shall be credited to partners' capital account on the last day of accounting year before any division of profits. However in no case rate per annum shall exceed the maximum rate specified Under Section 40(b) of the Income Tax Act, 1961. Withdrawal of interest on capital is subject to the availability of sufficient liquidity;
- (7) **Partners' Remuneration:** -It has been mutually agreed among the partners that the monthly remuneration which shall be credited to partners' capital account on the last day of the month shall be as per below mentioned table. Withdrawal of remuneration is subject to the availability of sufficient liquidity;

| Sl | Name of Partners | Remuneration per month |
|----|------------------|------------------------|
| 1 | Sri Ajoydeep Das | Rs.15750/- |
| 2 | Sri Sourav Roy | Rs.6750/- |

- (8) **Partners' Bonus & Commission:** -It has also been mutually agreed that the partners shall be further entitled to commission as percentage, of NPA* after finalisation of the firm's annual accounts as under:

| Sl | Name of Partners | Annual Commission |
|----|------------------|-------------------|
| 1 | Sri Ajoydeep Das | 70% of the NPA* |
| 2 | Sri Sourav Roy | 30% of the NPA* |

*NPA is the abbreviation of Net Profit Apportioned. Net Profit Apportioned here means profit after all expenses, interest on capital of partners and partners' remuneration which is apportioned out of Net Profit for bonus & commission.

- (9) **Amendment of Terms & Condition of interest, remuneration, bonus & commission:** - The partners shall be entitled to modify the above terms relating to interest, remuneration, bonus & commission etc., payable to the partners by executing a supplementary deed, and any such deed when executed shall have effect, unless otherwise provided, from the first day of the accounting period in which such supplementary deed is executed and the same shall form part of this deed of partnership.

- (10) **Profit/Loss Sharing Ratio:-** That the Profit or Loss of the firm after providing for all the expenses including interest, remuneration, bonus & commission to partners and taxes shall be shared by the partners in the following manner:

| Sl | Name of Partners | Sharing % |
|----|------------------|-----------|
| 1 | Sri Ajoydeep Das | 90% |
| 2 | Sri Sourav Roy | 10% |

- (11) **Accounting Year:** - The first accounting year of the partnership shall be from 28th day November 2022 to 31st March 2023. Following accounting year of the partnership shall be from the first day of April of any year till the 31st day of March, of the year immediately succeeding.
- (12) **Bank Accounts:** - Bank Account or Accounts shall be opened in the name of the Partnership Firm. All account/s shall be operated upon by either of the parties. All moneys or negotiable instruments received from and on behalf and/or on account of the Partnership profession shall be paid/deposited into such banking account or accounts in the name of the Partnership Firm.
- (13) **Books of Accounts:** - Proper books of accounts shall be maintained by the Parties hereto in which all the transactions relating to the partnership business shall be entered into and recorded and such books together with all documents, letters, vouchers of and belonging to the partnership shall be kept at the place of business of the partnership or at such other place or places as the parties hereto may from time to time mutually decide in writing. Each partner shall have full and free right and liberty to inspect such books of accounts, documents, letters, vouchers and of making extracts or copies therefrom.
- (14) **Admission of Partner:** - The parties hereto may admit a new partner or partners only with the consent of all the existing partners in writing and on such terms and conditions as may be mutually agreed upon subject to the approval of the Council of ICAI.
- (15) **Retirement of Partner:** Any partner may retire from the firm on his free will by giving three months' notice in writing. On retirement of such partner the firms business will continue and the retiring partner will get his share of asset & liabilities of the partnership as per valuation done by partners mutually by themselves on date of retirement & the retiring partners share shall be taken over by the continuing partners as may be mutually determined. The purchasing party shall indemnify the outgoing party from all liabilities of the partnership & the outgoing party shall execute all such deeds & documents and do all acts necessary for effectually vesting in the purchaser the share purchased. The retiring partner will hand-over the property of the Partnership under his possession and/or any other books/documents etc. belonging to the Partnership or any of its clients to

AJOYDEEP DAS
SOURAV ROY

the remaining Partners. On retirement, a retiring Partner shall not in any way interfere with the business of the Partnership.

- (16) **Death, Insanity or Insolvency of Partner:** -If any partner dies or become insane or is adjudged insolvent such partner will cease to be partner of the firm. Death, insanity or insolvency of any partner shall not dissolve the partnership.
- (17) **Partner in another Firm:-** No partner shall, without the previous consent of all the existing Partners in writing, become a partner of any other firm of Chartered Accountants and/or any other firm and/or person or persons carrying on a similar and/or competitive business/profession.
- (18) **Personal Liability of Partner:** - No partner or the Partnership firm shall be liable and/or responsible for the personal debt and/or liabilities of any other partner or partners.
- (19) **Division of Works among the Partners:** - It has been mutually agreed by the parties of the First Part and Second Part that party of the First Part Sri Ajoydeep Das will be exclusive in-charge of all Statutory Audit of Banks while party of the Second Part Sri Sourav Roy will be exclusive in-charge of CAG audit. It has also been further agreed upon that all other residual audit like statutory audit of companies, tax audit, internal audit, special audit etc. and other non-audit assignments/works etc. will be under taken based on mutual understanding.
- (20) **Use of Firm Name by Partners:-**
- (a) In case of dissolution:- If due to any reason the firm is dissolved the name of the firm AJOYDEEP & ASSOCIATES shall belong to party of the First Part Sri Ajoydeep Das & no other partner shall have right to claim the name of the firm for doing professional practice.
 - (b) By Retiring Partner:- No retiring partner except the part of the First Part Sri Ajoydeep Das shall be entitled to use the name of the firm "AJOYDEEP & ASSOCIATES" for practicing the Chartered Accountancy profession.
- (21) **Duties of Partners:-** Each Partner shall :
- (a) Punctually pay his personal and separate debts and indemnify the other partners and the assets of the partnership against the same and pay all expenses on account thereof;
 - (b) Forthwith pay all moneys, cheques, negotiable instruments received by him on account of the Partnership into the Partnership Bank Account or Accounts;
 - (c) Be just and faithful to others and at all times give to each other full information and truthful explanations of all transactions relating to the Partnership business;
 - (d) At all times give to the others a just and faithful account of the same and also upon every reasonable request furnish a full and correct explanation thereof;
 - (e) Afford every assistance and co-operation in his power and to use his best skill and endeavor in the conduct, promotion and execution of the Partnership profession for their mutual advantage and benefit; and,
 - (f) No partner shall divulge any information of the partnership or of its clients to any outsiders.

AJOYDEEP DAS
SOURAV ROY.

- (22) **Settlement of Disputes:-** Any dispute or difference arising between the parties hereto in relation to the affairs of the Partnership Firm or in regard to construction of any clause hereof in relation to the rights, duties and obligations of the parties hereto shall be referred to an arbitrator appointed by parties to this deed who shall enter upon the reference and decide the matter and award given by such arbitrator shall be final and binding on the parties hereto subject to the provisions of the Arbitration and Conciliation Act 1996.

IN WITNESSETH WHEREOF the parties to the above presents have hereunto set and subscribed their respective signatures and seals on the ~~1st~~ day of December 2022.

WITNESSES

1. *Ashma Ahmed*
Achr.

AJOYDEEP DAS

AJOYDEEP DAS

Party of the FIRST Part

2. *Rishu Kar*
Advocate
KAR.

SOURAV ROY.

SOURAV ROY





































Party of the SECOND Part

Photograph and Finger Print of all the Parties

Document Deed Type : PARTNERSHIP

Document Registration Type : Office

Document Reference No. 32824/2022

| Picture | Name | Party/Witness Type | Thumb | Index | Middle | Ring | Little |
|---|------------------|--------------------|--|---|---|---|---|
|  | AJOY DEEP DAS | 1st party |  |  |  |  |  |
|  | SOURAV ROY | 2nd party |  |  |  |  |  |
|  | BISHU KAR | Drafter |  |  |  |  |  |
|  | BISHU KAR | Identifier |  |  |  |  |  |
|  | ASHMA AHMED | Witness |  |  |  |  |  |
|  | BISHU KAR | Witness |  |  |  |  |  |

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

AJOYDEEP DAS
JYOTISH DAS
14/04/1982

Permanent Account Number
AIZPD5261B

Ajoydeep Das
Signature





आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

SOURAV ROY
SUBRATA ROY
07/01/1997
Permanent Account Number
CFOPR1949L

Sourav Roy
Signature




LAWYERS' ASSOCIATION, GUWAHATI

GUWAHATI - 781 001, Phone No. : 0361-23105

IDENTITY CARD

Name: ASHMA AHMED



Advocate No: 112 Year: 2006

Bar Council Enrollment No: 1863 Dt: 31.5.13

Membership No: 014

Date of Issue of Card: 14/03/2014

Ashma Ahmed
Signature

Bar Council of Assam, Nagaland, Mizoram,
Arunachal Pradesh And Sikkim
A statutory Body under Advocates Act, 1961
2nd Floor, Gauhati High Court, Guwahati - 781001.

IDENTITY CARD

SI No. : 312/GHY

Date: 13/09/2013

Name: BISHU KAR

Designation: ADVOCATE



Enrolment No: 1217 of 2005-06


Date of Enrolment: 01/03/2006

Date of Birth: 26/12/1976

Blood Group: O +ve.

Bishu Kar
Chairman

| | | | |
|---|--|---------------------------------|-------------------------------|
| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962) | | | Assessment Year 2024-25 |
| PAN | ACAFA3748H | | |
| Name | AJOYDEEP & ASSOCIATES | | |
| Address | House No.10 , Geeta Path,Odalbakra S.O, Odalbakra , Guwahati,Kamrup , 04-Assam, 91-INDIA, 781034 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 679208290120724 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 94,640 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 94,640 |
| | Net tax payable | 5 | 29,528 |
| | Interest and Fee Payable | 6 | 0 |
| | Total tax, interest and Fee payable | 7 | 29,528 |
| | Taxes Paid | 8 | 1,12,136 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 82,610 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |
| Income Tax Return electronically transmitted on 12-Jul-2024 20:14:10 from IP address 103.24.85.80 and verified by Ajoydeep Das having PAN AIZPD5261B on 12-Jul-2024 using paper ITR-Verification Form /Electronic Verification Code TU4ZZ2VI1I generated through Aadhaar OTP mode | | | |
| System Generated Barcode/QR Code |  ACAFA3748H05679208290120724f9b2021fce6856be51727df743cf4fa5d74cfad9 | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | |

AJOYDEEP & ASSOCIATES

H.No.10, Geeta Path, Odalbakra

Guwahati, PIN-781034, Assam

Computation of Assessable Income

| | | | |
|-----------------|---------------|---------|------------|
| Assessment Year | : 2024 - 2025 | P.A.No. | ACAFA3748H |
| Accounting Year | : 2023 - 2024 | D.O.B. | 01/12/2022 |
| Status | : PFAS | | |

(Rs.)**Income From Business or Profession**


| | |
|---------------------------|---|
| Whether AMT is applicable | Since deduction is not claimed u/s.10AA, u/s 35AD, 80H to 80RRB (not being Sec.80P), hence AMT not applicable |
|---------------------------|---|

| | Regular Provision | AMT u/s.115JC |
|--|-------------------|---------------|
| Net profit/(Loss) as per PL Statement | 94,635 | |
| Add: Depreciation debited to PL Statement | 1,66,197 | |
| Add: Partners' salary debited to PL Statement | 3,66,000 | |
| | 6,26,832 | |
| Less: Depreciation permissible u/s 32 | 1,66,197 | |
| Less: Partners' salary deductible u/s 40b | 3,66,000 | |
| | 94,635 | |
| Less: Unabsorbed Loss | - | |
| Less: Unabsorbed depreciation | - | |
| Net income | 94,635 | |
| Add: Amt claimed as deduction u/s 10AA, u/s 35AD, 80H to 80RRB (not being Sec.80P) | | |
| Adjusted total income | | |
| Tax Rate | 0 | |
| Tax | 28,390 | |

Gross Total Income 94,635

| | |
|-------------------|----------|
| Total Income | 94,635 |
| Tax Payable | 28,392 |
| Add Edu. Cess | 1,136 |
| Net Tax Payable | 29,528 |
| Add Int.+ LF | - |
| Total Tax Payable | 29,528 |
| Tax paid | 1,12,136 |
| Refundable | 82,608 |

| Paid | U/S | Bank/ Deductor | TAN | Date | Serial No. | Amount |
|-----------|-------|---------------------------------------|------------|------|------------|----------|
| TDS | 194JB | State Bank Of India | MUMS86154F | | | 66,936 |
| TDS | 194JB | Arunachal State Rural Livelihoods Mis | SHLA03875E | | | 5,000 |
| TDS | 194JB | Coral Services Private Limited | SHLC02552E | | | 7,100 |
| TDS | 194JB | IIT Guwahati Technology Innovation | SHLI01181F | | | 5,000 |
| TDS | 194JB | Meghalaya Co-Operative Apex Bank | SHLM01374C | | | 25,400 |
| TDS | 194JB | R S Cooling Appliances | SHLR02194D | | | 2,700 |
| IT | 140A | | | | | - |
| Total Rs. | | | | | | 1,12,136 |

| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT | | | | Assessment Year 2023-24 |
|--|---|---------------------------------|-----------------|----------------------------|
| [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962) | | | | |
| PAN | ACAFA3748H | | | |
| Name | AJOYDEEP & ASSOCIATES | | | |
| Address | House No.10 , Geeta Path,Odalbakra S.O, Odalbakra, 04-Assam, Guwahati,Kamrup, 91-INDIA, 781034 | | | |
| Status | Firm | Form Number | ITR-5 | |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 251503640170623 | |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 | |
| | Total Income | 2 | 9,800 | |
| | Book Profit under MAT, where applicable | 3 | 0 | |
| | Adjusted Total Income under AMT, where applicable | 4 | 9,800 | |
| | Net tax payable | 5 | 3,058 | |
| | Interest and Fee Payable | 6 | 0 | |
| | Total tax, interest and Fee payable | 7 | 3,058 | |
| | Taxes Paid | 8 | 3,058 | |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (+) 0 | |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 | |
| | Additional Tax payable u/s 115TD | 11 | 0 | |
| | Interest payable u/s 115TE | 12 | 0 | |
| | Additional Tax and interest payable | 13 | 0 | |
| | Tax and interest paid | 14 | 0 | |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 | |
| Income Tax Return submitted electronically on <u>17-Jun-2023 16:37:42</u> from IP address <u>115.187.44.58</u> and verified by <u>Ajoydeep Das</u> having PAN <u>AIZPD5261B</u> on <u>17-Jun-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7W5EB1RJSI</u> generated through <u>Aadhaar OTP</u> mode | | | | |
| System Generated Barcode/QR Code |  ACAFA3748H0525150364017062367e77a32e22e413c880f988bfb6b908ade1301ff | | | |
| <u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u> | | | | |

| | | | |
|----------------------|--|----------------------|-----------------|
| Name of Assessee | Ajoydeep & Associates | | |
| Address | House No.10, Geeta Path, Odalbakra, Odalbakra S.O, Guwahati, Kamrup, ASSAM, 781034 | | |
| Status | Firm | Assessment Year | 2023-2024 |
| Ward | ITO W-2(1), GUWAHATI | Year Ended | 31.3.2023 |
| PAN | ACAFA3748H | Partnership Deed | 01/12/2022 |
| Residential Status | Resident | | |
| Nature of Business | PROFESSIONS-Tax consultancy(16003) , PROFESSIONS-Accounting, book-keeping and auditing profession(16002) | | |
| Method of Accounting | Mercantile | | |
| A.O. Code | SHL-W-2-1 | | |
| GSTIN No. | 18ACAFA3748H1ZG | | |
| Filing Status | Original | | |
| Return Filed On | 17/06/2023 | Acknowledgement No.: | 251503640170623 |

Computation of Total Income

| Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.150000) | | | | 9797 |
|---|-------|--|--------|-------------|
| Profit as per Profit and Loss a/c | | | 9797 | |
| Add: | | | | |
| Depreciation Debited in P&L A/c | | | 49557 | |
| Remuneration Paid to Partners | | | 150000 | |
| Total | | | 209354 | |
| Less: | | | | |
| Depreciation as per Chart u/s 32 | 49557 | | | |
| | | | 49557 | |
| | | | 159797 | |
| Profit Before Remuneration | | | 159797 | |
| Remuneration Allowable | | | 150000 | |
| | | | 9797 | |
| Gross Total Income | | | | 9797 |
| Total Income | | | | 9797 |
| Round off u/s 288 A | | | | 9800 |

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

| | |
|---------------------------------------|------|
| Tax Due @ 30% | 2940 |
| Health & Education Cess (HEC) @ 4.00% | 118 |
| | 3058 |
| Round off u/s 288B | 3058 |
| Deposit u/s 140A | 3058 |
| Tax Payable | 0 |

Assessee come in existence 01/12/2022 hence no interest calculated for installment before this date
Due Date for filing of Return July 31, 2023

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:28 Apr 2023

| Sr.No. | BSR Code | Date | Challan No | Bank Name & Branch | Amount |
|--------|----------|------------|------------|---------------------|--------|
| 1 | 0220002 | 15/06/2023 | 08141 | Bank Of India Patna | 3058 |
| Total | | | | | 3058 |

Certified Copy of Partnership Deed Is Enclosed

Salary & Interest Allowable to Partners

| Name of Partner | Share % (Profit) | Share % (Loss) | Salary | Interest | Profit | Capital Balance |
|-----------------|------------------|----------------|--------|----------|--------|-----------------|
| Ajoydeep Das | 90.00 | 90.00 | 90000 | 0 | 6158 | 304193 |
| Sourav Roy | 10.00 | 10.00 | 60000 | 0 | 684 | 91132 |
| Total | | | 150000 | 0 | 6842 | 395325 |

Details of Depreciation

| Particulars | Rate | Opening | More Than 180 Days | Less Than 180 Days | Total | Sales | Sales Less Than 180 days | Balance | Depreciation (Short Gain) | WDV Closing |
|---------------------|------|---------|--------------------|--------------------|--------|-------|--------------------------|---------|---------------------------|-------------|
| Computer | 40% | 0 | 0 | 202000 | 202000 | 0 | 0 | 202000 | 40400 | 161600 |
| Plant and Machinery | 15% | 0 | 0 | 122092 | 122092 | 0 | 0 | 122092 | 9157 | 112935 |
| Total | | 0 | 0 | 324092 | 324092 | 0 | 0 | 324092 | 49557 | 274535 |

Bank Account Detail

| S. No. | Bank | Address | Account No | MICR No | IFSC Code | Type |
|--------|---------------|---------|-----------------|---------|-------------|------------------|
| 1 | Bank Of India | | 503120110000396 | | BKID0005031 | Current(Primary) |
| 2 | Indian Bank | | 7413449968 | | IDIB000F017 | Current |

GST Turnover Detail

| S.No | GSTIN | Turnover |
|-------|-----------------|----------|
| 1 | 18ACAFA3748H1ZG | 397475 |
| Total | | 397475 |

Details of Taxpayer Information Summary (TIS)

| S.No | Information Category | Derived Value (Rs.) | As Per Computation | Difference |
|------|----------------------|---------------------|--|------------|
| 1 | GST turnover | 397475 | | |
| 2 | GST purchases | 125561 | | |
| | Business receipts | | Trading Account->Sales/ Gross receipts of business | 397475 |
| | | | | 397475 |

Maximum Allowable Salary to Partners

| | |
|---|--------|
| Profit Before Remuneration | 159797 |
| Maximum Allowable Salary to Partners | |
| Rs. 1,50,000 or 90% of The First 3,00,000 of Book Profit, Whichever Is More | 150000 |
| Maximum Allowable Salary to Partners | 150000 |

Signature
(Ajoydeep Das)
For Ajoydeep & Associates
Date-17.06.2023

Ajoydeep Das

S/o Lt Jyotish Das

Computation of Assessable Income & Tax

| | | | |
|----------------|-------------------|---------|------------|
| Assesment Year | : 2022 - 2023 | P.A.No. | AIZPD5261B |
| Financial Year | : 2021 - 2022 | D.O.B. | 14/04/1982 |
| Status | : Individual (01) | | |

| 1. Income Details | | | |
|---|----------|--|-----------------|
| <u>Income From Business or Profession</u> | | | 6,61,563 |
| Income from Profession (M/s Ajoydeep & Associates, Chartered Accountants) | | | |
| <u>Income From Other Sources</u> | | | 69,661 |
| Int on NSC | 2,95,139 | | |
| Int on Public Provident Fund | 32,464 | | |
| Int on Sukanya Samriddhi | 16,935 | | |
| Int on Fixed Deposits | 58,921 | | |
| Interest on Saving | 10,740 | | |
| | 4,14,199 | | |
| Less: Int on NSC u/s 10(11)] | 2,95,139 | | |
| Less: Int on Public Provident Fund [Exmpt u/s 10(11)] | 32,464 | | |
| Less: Int on Sukanya Samriddhi [Exmpt u/s 10(11)] | 16,935 | | |
| Gross Total Income | | | 7,31,224 |

| 2. Deduction Under Chapter -VI A | | | | |
|----------------------------------|------------------------|----------|-------------|-----------------|
| Sec | Particulars | Actual | Permissible | Deductible |
| 80C | Life Insurance Premium | 53,469 | 1,50,000 | 53,469 |
| 80C- | Public Provident Fund | 1,50,000 | 96,531 | 96,531 |
| 80C- | Sukanya Samriddhi | 1,50,000 | - | - |
| 80D | Medical Ins+ Expenses | 21,216 | 25,000 | 21,216 |
| 80TTA | Int. on SB A/c | 10,740 | 10,000 | 10,000 |
| Total Deductions | | | | 1,81,216 |

| 3. Tax Computation | | | | | |
|----------------------------|----------|----------|---------------------------|--|--------|
| A. Minimum Tax Computation | | | B. Tax Payable/Refundable | | |
| | Existing | New | | | |
| Total Income | 5,50,008 | 7,31,224 | Min. Tax Payable | | 22,502 |
| Tax Payable | 22,502 | 35,622 | Add Edu. Cess | | 900 |
| Rebate U/S 87A | - | - | Total Tax Payable | | 23,402 |
| Net Tax Payable | 22,502 | 35,622 | Add Int+LF | | 470 |
| | | | Total Payable | | 23,872 |
| | | | Paid | | 23,872 |
| | | | Refundable | | - |

| 4. Tax Payment Details | | | | | | |
|------------------------|------|----------------------|--------------|------------|------------|---------------|
| Paid | U/S | Bank/Deductor | BSR Code/TAN | Date | Serial No. | Amount |
| TDS | 194A | Punjab National Bank | SHLR00021A | | | 3,976 |
| IT | 220 | Bank of India | 0222833 | 10-02-2022 | 04077 | 10,000 |
| IT | 140A | State Bank of India | 0004329 | 11/07/2022 | 06756 | 9,896 |
| Total Rs. | | | | | | 23,872 |