Royal Audit Authority

Thimphu, Bhutan

Application for empanelment (Period July 2025 to June 2028)

- Information Fact Sheet



SPAN & ASSOCIATES

(Formerly S. GANGULI & ASSOCIATES)

CHARTERED ACCOUNTANTS

↑ Phone: +91 33 2423-5086/87/5104 ♣ Tele Fax: 91-33-2423-5086

Spanca1979@gmail.com | info@spanca.in

Website: www.spanca.in

GUWAHATI I JAMSHEDPUR I PORT BLAIR I RANCHI I BHUBANESWAR



span & associates

Chartered Accountants
(Formerly S. Ganguli & Associates)

since 1979

SPAN/EMPL/853/2024-25

October 28, 2024

The Chairman, Audit Committee ROYAL AUDIT AUTHORITY Thimphu Bhutan P.O. Box: 191, Kawangjangsa Thimphu, Bhutan

Sir,

Ref.: Renewal of Empanelment (Period July 2025 to June 2028)

(Existing RAA Empanelment No - RAA-KK-26)

In response to your Email dated 07/10/2024 (Ref. No. RAA/AC-01/2024-25/2977 dated 27th September 2024) for Renewal of Empanelment (Period July 2025 to June 2028), we are enclosing our updated Profile along with duly completed Information Fact Sheet and our Sector wise experience details for your kind consideration.

Should you need further information, we shall be pleased to provide the same.

Thanking you, we remain,

Yours faithfully, For, S P A N & Associates (Formerly S Ganguli & Associates) Chartered Accountants

FRN: 303292E

S. Palit) Partner

Encl: as stated



Head Office: 14/28 Golf Club Road | Ground Floor | Kolkata - 700 033 | India

Phone: 033-2423-5104/5099/5087 | Tele Fax: 91-33-2423-5086 E-mail: spanca1979@gmail.com/info@spanca.in | Website: www.spanca.in



Schedule I : Information Fact Sheet (For new empanelment)

Name of the Firm	n·	(rorne	SPAN & ASSOCIATES	
realise of the fin			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
			(Formerly S. Ganguli & Associates	
Address:			14/28, GOLF CLUB ROAD, GROUN	
V			KOLKATA - 700 033, WEST BENGA	IL, INDIA
Year of Establish	1-2-00.14.2-14.04.3	100/5101	1979	
Telephone No:	(033) 2423 5087	/99/5104	Email Address: spanca1979@gma	ail.com
Fax No: +91 33	8274030628		info@spanca.in Contact person:	
FAX NO. +91 33	24233086		Mr. S K BASU (Mob. No. 0983025	1048)
			Mr. S PALIT (Mob. No. 082400393	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Empanelment			Consultancy Works: (Please tick	
RAA:	RAA-KK-26 (Cor	ov attached)	Management: ✓	,
C&AG:		,	Tax: ✓	
			Acts: ✓	
Others:			IT:	
1. RBI Uniqu	ue Code No. 070	137 (Copy attached)	Accounting Manuals:	
2. ABC (Auc	dit Bureau of Circ	ulations)	Other Manuals:	
3. NAHEP (N	National Agricultural F	ligher Education Project)	Project Appraisals: ✓	
Others	As Per	Annexure – 1	Others: (Specify)	
	9488G (Copy atta	on of Firm from the As Attached As Attached	We are providing support in the part of the processing / Accounting Multinationals in India. We are at the above companies in the field activities of the Distributors acressed.	ng to a number of large ulso providing regular support to of evaluation and control of the
B/Sheets (2022	and 2023):	As Attached	Knowledge & Expertise: (Please ti	ck)
312			International Standards on Aud	liting (ISAs): Yes / No
	Firm (Please tick)			
Partnership:	V		International Financial Reporting	ng Standards: Yes / No
Proprietorship: Others:				
others:		C	neral Information	
Staff Strength (I	nsert numberel	Size of Firm	neral information	Small/Medium/large
Partners:	11	Size of Office		The same of the sa
Chartered:	04	Affiliation with Int. F	irms	Small/ Medium /Large Yes/No
Cost Acct.:	05	Armiation with int. F	iiiis	+es/NO
Non-Acct.:	04	Competency to cond	dust (Plansa tisk)	1
Others:	60	Financial Audit:	duct (Please tick)	Other lefe
Support:	03			Other information:
Support:	03	Proprietary Audit:		Ongoing disciplinary action

Starr Strength (inse	ert numbers)	Size of Firm	Small /Medium / large
Partners:	11	Size of Office	Small/ Medium /Large
Chartered:	04	Affiliation with Int. Firms	Yes/No
Cost Acct.:	05		
Non-Acct.:	04	Competency to conduct (Please tick)	
Others:	60	Financial Audit:	Other information:
Support:	03	Proprietary Audit: ✓	Ongoing disciplinary action
Total	87	Compliance Audit: ✓	
		Fraud Investigation:	NIL
		Evaluation of Internal Controls:	
Other Information		 Litigation against Firm : No Peer Review : Copy Attached Special achievements/recognition: N.A. International 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:	
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.



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S P A N & ASSOCIATES (Formerly S. Ganguli & Associates) Chartered Accountants

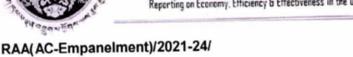


मिजायिट. द्रेश. ध्रेय. र्यट्र य

ROYAL AUDIT AUTHORITY

Bhutan Integrity House

Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources





Dated: 21 July 2021

NOTIFICATION

List of Professional Accountancy firms for conducting statutory audit of Companies incorporated under the Companies Act of Bhutan 2016

In keeping with Section 55(13) of the Audit Act of Bhutan 2018 and Section 251 of the Companies Act of Bhutan 2016, the Royal Audit Authority is pleased to notify that the firms of Professional Accountants enclosed herewith have been empaneled with the Royal Audit Authority for conducting statutory audit of Companies in Bhutan.

This empanelment shall be valid for the period 1 July 2021 to 30 June 2024.

(Tashi) Auditor General of Bhutan



23	KK-23	SRI ASSOCIATES Chartered Accountants 'Central Plaza' 3rd Floor, 41, B. B. Ganguly Street, Kolkata – 700012.	30	Ismat Pasha Mobile No. : 933181589	associates.sri2010@gmail.com sriassocites.kolkata@gmail.com	(091-33) 4066-1174	<u>S.R.I.</u> Associates
24	KK-24	SBA Associates, Chartered Accountants 27, Mirza Galib Street, 5 th Floor, Kolkata -700016	38	Mrs. Nilanjana Sen – 9163613844 Mr. Sumit Basu - 9831046885	Sbaassociates1@gmail.com	(033) 2252- 0049/6704/ 1170	SBA Associates
25	KK-25	Singhi & Co. Chartered Accountants 161, Sarat Bose Road, Kolkata – 700 026, WB, India	653	Aditya Singhi 98304 55666	aditya@singhico.com	+91 33 2419 6000/01/02	-
26	KK-26	Span & Associates Chatered Accountants 14/28 Golf Club Road Ground Floor Kolkata - 700 033, WB, India	70	S K Basu 9830251048	sga1969@dataone.in spanca1979@gmail.com	(033) 2423 5087/ 99/5104 8274030628	Span & Associates
27	KK-27	T K Ghose & Co. Chartered Accountants 6 Kiran Shankar Roy Road 1st Floor Kolkata - 700 001	28	Mr. Gaurav Basu +919163363161	info@tkg.co.in gaurab@tkg.co.in	+913340668145/ +913322130200/ +918961148148	T K Ghose & Co.







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Empanelment & Allotment

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Welcome S P A N & ASSOCIATES

Major Audit Status of the Firm

Print this Page

Office of the Comptroller and Auditor General of India 10, Bahadurshah Zafar Marg, New Delhi - 110002

The firm CA0424 is eligible for inclusion in the panel for Major audits for the year 2023 - 2024







Draft Bank Branch Auditors Panel for the Year 2023-24

MEF No.:

MEF13176

FRN No./ MRN No.:

302192E

Concern Name.

M/s. S P A N & ASSOCIATES

Unique Code No.:

0070137

WEST BENGAL

State: Category:





Audit Bureau Of Circulations

Wakefield House, Sprott Road, Ballard Estate, Mumbai 400 001 Tel: +91 22 2261 18 12 | 2261 90 72

CIN: U24999MH1948NPL006309

30th May 2024

Email: skbasu.sga@gmail.com

M/s SPAN & Associates 14/28 Golf Club Road, Ground Floor, Kolkata - 700 033

Dear Sir,

Re:

Circulation audits to be carried out for member publication/s - Dainik Sambad -

Agartala

We wish to inform you that your firm has been appointed to carry out circulation audit(s) of the following member publication(s) for a period of six audit periods i.e. January-June 2024 to July-December 2026

Sr. No	Publications	Edition/s	Audit fees for each audit period [plus GST as applicable] Rs.
1	Dainik Sambad	Agartala	30,000/- *

^{*} Including surprise press & market visit fees but excluding actual out of pocket expenses.

Circulation audits to be carried out as per the following terms and conditions:

- Due dates for submission of soft and hard copies of audited circulation figures would be:
 - for the audit period January to June

latest by 16th August

(next day in case of a Sunday or Bank Holiday)

- for the audit period July to December -
- latest by 15th February (following year)
- do -
- 2) Circulation audits to be carried out strictly as per the prescribed circulation audit guidelines as notified from time to time and included in "The Guide to ABC Audit" interalia covering the following areas apart from the normal routine verification of records as specified from time to time:
 - Detailed verification of newsprint supplier's ledger account & tallying with GST returns
 - Detailed verification of agents' ledger account

.E:abc@auditbureau.org www.auditbureau.org



- Seek third party direct confirmations of all newsprint suppliers
- Seek third party direct confirmations from 20-30 top agents (supplying most copies)
- Mention in the audit report whether payments to newsprint suppliers were made in cash or cheque (or direct bank transfer). In case of cash payments to newsprint suppliers please mention the details of all such transactions.
- Verification of wastage records and waste newspaper sale records and invoices.
- Physical verification of cash and your comments on large cash payments observed.
- Differential trade commission paid to the agents at the same selling point (if any such instances observed).
- > Differential trade commission paid to Vendors / Hawkers for delivering line copies and subscription copies (such cases to be examined in detail)
- Journal entries passed for credit to agents's ledger accounts.
- > Adjustment journal entries passed at the end of the year (except credit notes / unsolds).
- 3) Your audit firm will be required to carry out one surprise press and market visit for each publication (edition and / or printing centre as the case may be) atleast once in a calendar year. It is highly recommended that the first surprise press & market visit be carried out for the audit period January-June 2024 itself being the first audit period so as to enable you get a comprehensive picture of the activities of the publisher.
- 4) An audit check-list duly specifying in detail, the circulation audit to be carried out and areas audited should be completed in all respects and submitted to the Bureau alongwith the soft and hard copies of the audited circulation figures for each audit period.
 - Failure to submit the completed check-list, would be considered as incomplete submission of audited circulation figures resulting in circulation figures not being processed at the Bureau.
- 5) Under any circumstances, if your firm do not deem it appropriate to certify the circulation figures of a member publication for any reason, then it is incumbent upon the audit firm to submit a detailed audit report to the Bureau clearly specifying the reasons due to which circulation figures cannot be certified.
- 6) In case of genuine difficulty in certifying circulation figures or any clarification required on the Bureau's audit guidelines, the same may be referred to the secretariat immediately.
- 7) Performance and compliance by your firm would be reviewed periodically.
- 8) Bureau reserves the right to replace your firm with any other empanelled firm for any reason after providing due opportunity to explain your position.
- Circulation audit of a member publication should be taken up under the direct supervision of a partner, either by a qualified full/part-time employee or an Article trainee of the firm. The audit work cannot be sub-contracted to any other representative/ firm of auditors, if done, then appropriate strict action (including de-empanelment) would be taken against both firms.
- Bureau officials may accompany your audit team at any time as deemed appropriate.

E:abc@auditbureau.org www.auditbureau.org



- 11) Calculations, workings as well as copies of air tickets, hotel bills and other expenses incurred during the course of audit may be called for by the Bureau as and when deemed appropriate.
- 12) Bureau reserves the right to withdraw / drop the name of your firm from its panel due to any reason.

13) Audit fees:

Audit fees would be payable by publisher members directly to the firm. You may raise your bill for audit fees after completion of the circulation audit. Out of pocket expenses, if any, may be claimed as actually incurred duly supported by appropriate bills and receipts.

Kindly confirm acceptance of the above terms and conditions and assignment of circulation audits by returning the second copy of this letter duly stamped and signed by 12th June 2024 Non-receipt of copy of the terms and conditions would be treated as non-acceptance of terms and conditions and the circulation audits would be assigned to another empanelled audit firm.

Thanking you,

Very truly yours, For AUDIT BUREAU OF CIRCULATIONS,

Secretary General

We accept the above Terms and Conditions.

Signature of the Principal Partner (On behalf of the Firm and all its branches) (Rubber stamp of the Firm)

Firm Registration No. Principal Partner's Registration No. (who signs this document)

E:abc@auditbureau.org www.auditbureau.org



SPAN & Associates

From:

SPAN - dataone <sga1969@dataone.in>

Sent:

23 October 2019 14:23

To:

'NAHEP FINANCE'

Cc:

nd.nahep@icar.gov.in; gpsharma.icar@nic.in; 'Deputy Director Fin.-III'; 'Niresh

Kumar'; palit_s@hotmail.com; spanca1979@gmail.com

Subject:

RE: Circulation of roaster of Empaneled CA firm's of National Agricultural Higher

Education Project (NAHEP) for External Audit for the year 2018-19- reg:

Dear Sir,

We are happy to note that we have been empanelled with NAHEP. We are eager to participate the Video Conference on the dates mentioned.

Please record the following changes in your database for future reference:

spanca1979@gmail.com instead of sg_associates@vsnl.net . The other email-id i.e. sga1969@dataone.in remain unchanged.

Please confirm receipt.

Thanks & Regards,

H. K. Mitra, FCA Partner

SPAN& ASSOCIATES (Formerly S. Ganguli & Associates) | Chartered Accountants |

sga1969@dataone.in

|Jamshedpur | Guwahati | Port Blair | Ranchi |

Please consider the environment before printing this e-mail.

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From: NAHEP FINANCE [mailto:nahep.finance@gmail.com]

Sent: 22 October 2019 12:23

To: polinenib@yahoo.com; polineni@bsnl.in; echaitanyaca@gmail.com; ec@epkco.in; purshotamgaggar@hotmail.com; gaggarp@gmail.com; kpsarda@gmail.com; ankit3006@rediffmail.com; harishkr_ca@yahoo.com; himanshu.chowkhani@gmail.com; rmkothariandco@hotmail.com; rmkothariandco.ca@gmail.com; rmassociates_pat@yahoo.co.in; matirahman960@gmail.com; ttcopatna@gmail.com; sushiltulsyan@hotmail.com; tb_associates@rediffmail.com; tbaca.bih@gmail.com; jbcvns1996@gmail.com; rruby_prakash@rediffmail.com; sunilsaraswati@rediffmail.com; ratendra@yahoo.com; anand.dokania@icai.org; acaanand@yahoo.com; dineshkumar_yash@yahoo.com; dineshkumar.fca@gmail.com; jpsharmaca@gmail.com; jpee_in@yahoo.com; udaylalmani@gmail.com; rakesh.yashaswi@yahoo.com; kscopatna@rediffmail.com; kscoca@yahoo.com; somani74@rediffmail.com; somani74@gmail.com; sonijhawar@gmail.com; sonijhawar@yahoo.com; sckabraho@gmail.com; scksrt@yahoo.com; Alok Dhandhania <alok@adcaindia.com>; adsurat@rediffmail.com; casksingla@gmail.com; vinodgoyalca@yahoo.com dkgc2004@yahoo.com; dkgc2004@gmail.com; info@kprao.co.in; kviswanath83@gmail.com; partner@pchandrasekar.com; lakshmyc66@gmail.com; bprao@icai.org; bpraoco@gmail.com; vin

gellavenugopal@gmail.com; ramraj12@gmail.com; ram_raj_12@yahoo.co.uk; praveen@raoemmar.com; sbs.raoemmar@gmail.com; bangalore@bsdgroup.in; gbco@dataone.in; ycrjca@gmail.com; info@ycrjca.com; kavitha@tsmt.in; kavithap.ca@gmail.com; sog20@live.com; tawariprashant@gmail.com; kalotilathiya@gmail.com; mayur_zanwar@yahoo.com; mmbhalgat@gmail.com; munot_abhilash@rediffmail.com; dashbijaya62@hotmail.com; subhransu1979@gmail.com; tejrajpalca@gmail.com; tejrajpal@yahoo.co.in; scmca1986@gmail.com; scm_ca@yahoo.in; bhadra.srb@gmail.com; srbbbsr@rediffmail.com; ckprusty@gmail.com; ckprusty@ckpa.org; O M K AND CO Head Office <ho@omkandco.com>; swatikejriwal19@gmail.com; bnmisraco@yahoo.co.in; bnmisraco@rediffmail.com; aksabatco@gmail.com; aksabatandco@yahoo.in; patroco@gmail.com; patroco@rediffmail.com; vishalgargca@gmail.com; vikasgargca@yahoo.co.in; jasingh123@yahoo.co.in; cajasmindersingh@gmail.com; ca.mehtavijay1@gmail.com; rashu_82_24@yahoo.co.in; ghiyaandco@yahoo.co.in; gupta.shubham84@gmail.com; drmohnot@hotmail.com; vipin_kanoongo@yahoo.co.in; nkg@gna-ca.com; gargnkg@yahoo.co.in; skj_11@rediffmail.com; suren1115@gmail.com; sudhir3160@gmail.com; rmco3160@yahoo.com; ajay_ca99@hotmail.com; taxguruashok@gmail.com; nenawati2011@gmail.com; nenawatics@yahoo.co.in; nyatimundraco@gmail.com; nyatimundra@yahoo.com; sca_ca@yahoo.com; ajmerasc@gmail.com; sureshgreen@gmail.com; nrjayadevan@mnrs.co.in; poosaidurai@mkdandeker.com; poosaidurai@gmail.com; rajagopalan@gbaca.in; rravifca@gmail.com; avd3@vsnl.com; raghu94@hotmail.com; kgrcas@gmail.com; madan@kgrca.in; partners@rbco1976.com; rambup51@gmail.com; ajohnmoris@gmail.com; ajohnmoris@ajohnmoris.com; vardhaman_1973@hotmail.com; abhabj@gmail.com; sk@sankrish.ind.in; chandransankaran@gmail.com; ramanujam@edatainfotech.com; ramani58.n@gmail.com; Lks@rvkassociates.com; venkatr58@gmail.com; ssundarraman@svco.in; rvnathan@vsnl.com; jkmuralica@gmail.com; veeyem65@rediffmail.com; pss@pssca.in; viswaca1@gmail.com; ssonnyassociates@gmail.com; ssonnyassociates@yahoo.co.uk; rs@rscompany.co.in; prakashrp71@yahoo.com; nrajan99@gmail.com; srsatish100@yahoo.com; tgsmaran@hotmail.com; rachuri3r@gmail.com; ytco2002@gmail.com; ytco2002@sify.com; mbr_co@mbrc.co.in; vkmuralidhar@yahoo.com; msprco@gmail.com; rajesh@mspr.co.in; caniranjan@yahoo.com; caniranjan@nncas.com; blnphani@hotmail.com; bvpcahyd@gmail.com; manoharandvenkata@yahoo.co.in; manoharandvenkata@gmail.com; devarajareddy@yahoo.com; cadevanna@gmail.com; crcoca@gmail.com; crco@rediffmail.com; Raju And Prasad <hyderabad@rajuandprasad.com>; cabalakrishna3@gmail.com; sharad.sas1993@gmail.com; sharad.sinha@icai.org; satyanarayanarajuco@yahoo.co.in; cansateesh@gmail.com; dagasl@rediffmail.com; dagasl@yahoo.com; dssinha@gmail.com; caasitkumar@rediffmail.com; mukul_fca@rediffmail.com; sbhrigu@gmail.com; vssvinfotech@gmail.com; vm_company@yahoo.com; akmehra23@rediff.com; caanilkmehra@gmail.com; rma.consult@gmail.com; rma_knp@rediffmail.com; pandeycompany@gmail.com; pancom@live.com; rishabh@bcjc.in; topooja1982@gmail.com; khannavk@gmail.com; etds@rediffmail.com; cadutt@gmail.com; mainaksen@icloud.com; mitraroydatta@gmail.com; mrdcas@cal3.vsnl.net.in; sandeep@sdpa.co.in; pranitadalmia9@gmail.com; subhash@sarafchandra.com; gautamresponse@gmail.com; vikas@basco.in; bascokol@gmail.com; nirupamnassociates_kdh@rediffmail.com; nirupamnassociates@gmail.com; bmukherjeeco@gmail.com; bmukherjeec@rediffmail.com; chatterjee.ca1955@gmail.com; chatterjee.ca@rediffmail.com; deandbose1956@gmail.com; desubrata@rediffmail.com; sg_associates@vsnl.net; sga1969@dataone.in; rameshc.gupta@live.in; chhitizjaiswal@gmail.com; abhijit@mbpkol.com; sudersanmukherjee@gmail.com; ncbanerjee02@gmail.com; ncb.co@hotmail.com; dusac.2009@rediffmail.com; info@duttasarkar.com; vsinghiandco@gmail.com; sunil@vsinghi.com; mraghunathcokolkata@gmail.com; surendrajoshi@mraghunath.co.in; kanchan@kgrs.in; rabinduttaca@gmail.com; kolkata@maheshwariassociates.com; bijay_murmuria@sumedhafiscal.com; caskroy@gmail.com; soumi18roy@yahoo.co.in; khetawatco@gmail.com; office@khetawatco.com; dkchhajer@gmail.com; kolkata@dkcindia.com; ghslandgsl@gmail.com; somnath_biswas@outlook.com; swarnendu_c@yahoo.co.in; piyalibasu3@gmail.com; cajlsco@gmail.com; rjana_40@yahoo.co.in Cc: nd.nahep@icar.gov.in; gpsharma.icar@nic.in; Deputy Director Fin.-III <ddfin.iii@gmail.com>; Niresh Kumar

<nnccal1@gmail.com>
Subject: Circulation of reacter of Empaneled CA firm's of National Agricultural Higher Education Project (NAHEP)

Subject: Circulation of roaster of Empaneled CA firm's of National Agricultural Higher Education Project (NAHEP) for External Audit for the year 2018-19- reg:

File No. 2(5)/2018-19/NAHEP/EA8

Dated:22/10/2019



To

The Managing Partners
Of the Empanelled CA Firms with NAHEP
As per List Enclosed.

Sub: Circulation of roaster of Empanelled CA firm's of National Agricultural Higher Education Project (NAHEP) for External Audit for the year 2018-19 reg:

Dear sir / Madam,

Kindly refer to this office letter No. 2(5)/2018-19/NAHEP/EA7 dated 19.09.2019 send via email to the Major Firms empanelled with the C&AG office for their consent and signed TOR for creation of region wise roster of CA firms for empanelment with NAHEP for the audit of the State Agricultural Universities where the NAHEP project is on-going.

On the basis of confirmation/acceptance to our terms & conditions, circulated vide this office the firms of Chartered Accountants already empanelled with the C & AG of India are hereby empanelled for carrying out the statutory audit of the State Agricultural Universities(SAU) as mentioned in the list enclosed Annexure 1

The empaneled CA firms of NAHEP can directly approach to State Agricultural Universities as per list of SAUs given at annexure-2 or SAUs also approach to the empaneled CA firms for conduct of audit.

As per the World Bank requirement, CA firms before the start of audit of SAUs having NAHEP project need to attend video conference session as per the slots given below.

Interaction session on 5th and 11th November 2019 at 11.00 am for smooth conduct of Audit. Link for the Videoconference will be provided.

Before start of audit the every CA firms must be join this video session.

In case of any query kindly contact to 011-25848016.

Encl: 1. Annexure-1 Empaneled CA firms Roaster

Annexure-2 List of State Agricultural Universities, Region wise.

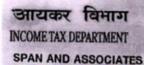
Regards,

Finance Team NAHEP Indian Council of Agricultural Research, Krishi Anusandhan Bhawan - II, New Delhi - 12.



23. The Institute of Chartered Accountants of India - Jamshedpur	: Copy attached
24. The Institute of Cost Accountants of India - EIRC	: Copy attached
25. Indian Association for the Cultivation of Science	: Copy attached
26. Institute of Hotel Management Catering Tech. & App Nutrition	: Copy attached
27. Druk Air Corporation	: Copy attached
28. Army Welfare Project	
29. Druk Wang Alloys Ltd	: Copy attached
30. West Bengal Electronics Industry Dev. Corpn. Ltd (Webel)	: Copy attached
31. The Jute Corporation of India Limited	: Copy attached
32. Pawan Hans Helicopters Ltd	: Copy attached
33. Bose Institute	: Copy attached
	: Copy attached
34. Paschim Banga Sarva Siksha Mission	: Copy attached
35. West Bengal Food Processing Industries and Horticulture	: Copy attached
36. Jharkhand State Beverages Corporation Ltd - Ranchi	: Copy attached
37. Jharkhand State AIDS Control Society	: Copy attached
38. Tripura State AIDS Control Society	: Copy attached
39. National Health Mission - West Bengal	: Copy attached
40. West Bengal State Seeds Corporation	: Copy attached
41. West Bengal Zoo Authority	: Copy attached
42. HLL Lifecare Limited	
43. Panchayats & Rural Development Department	: Copy attached
44. Braithwaite & Co	: Copy attached
	: Copy attached







मारत सरकार GOVT. OF INDIA

24/10/2011 Permanent Account Number ACAFS9488G

हार कर्यों के अमें। एकं पर कृषक सुन्धित करें। स्टैडिएं आधारत के रोग ककर्ड, का का वी एक सुरात करोड़ा, कारणा चंदरें प्रमेर टीक्पोन क्षाच्या चंदरें 1077, Yet - 411 045

If this card is lost / someone's lost eard is found, please inform / return to: Income Lex PAN Services Unit, NSDL Sed Floor, Supplier Chambers, Near Roser-Telephone Exchange, Boner, Pane - 411 945

Tel: 9)-20-1721 8080, First 91-20-2721 8081 e-mail: timinforg rediction





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)

302192E

Name of the Firm

M/s. S P A N & ASSOCIATES

14/28 GOLF CLUB ROAD

H.O. Address

GROUND FLOOR

KOLKATA

700033

Year of Establishment

06/06/1979

Date from which it is continuing as a Partnership

06/06/1979

Firm

06/06/19/9

Constitution of the Firm as on

29/10/2024

Firm GSTIN (Head Office)

Address(es) of Branch Offices

- 1. C/O MR H N JHA,FLAT NO-103, 3RD FLOOR,HEAVEN PALACE BEHIND M P TOWER,ADITYAPUR,JAMSHEDPUR,831013
- 2. C/O MR RAJU GHOSH,H/O 9 PRABHA ENCLEVA,UDAYPUR KALIMANDIR BIRUBARI,P O GOPINATHNAGAR,GUWAHATI,781016
- 3. C/O MR K. D. BOSE, HOUSE NO. 30, JUNGLI GHAT COLONY, PORT BLAIR, 744103



- 4. C/O MR AMIT KUMAR CHANDA,140 OLD AG COLONY,KADRU,RANCHI,834002
- 5. C/O MANORANJAN DAS,PLOT NO 342, BRAHMESWAR LANE,P.O.- GGP, P.S. MANCHESWAR,DIST. KHURDA,BHUBANESWAR,751025

Particulars of Partners/Proprietors:

No.	Member Name	Туре	Membership Number	Admission Date as Partner/Proprietor	*Deemed Date	FCA Date	ACA Date	Individual Practice/Association with other firm/Occupation	Paid Assistant From	in the same Firm To
1	DE BEJOY KRISHNA	FCA	001551	15/12/2008	29/04/1988	19/04/1956	01/07/1949			
2	MITRA HIRENDRA KUMAR	FCA	003397	24/10/1984	20/08/1982	20/08/1982	24/11/1955			
3	KARTIK CHAKRABARTI	FCA	015363	26/02/2011	11/01/2011	11/01/2011	14/11/1973		27/12/2010	25/02/2011
4	BISWANATH PAL	FCA	052273	02/11/2015	28/08/2015	09/08/2016	06/08/1984			
5	TAPAN KUMAR DAS	FCA	053080	28/12/2010	17/04/2006	13/12/2006	05/03/1986			
6	BISWADEEP SINHA	FCA	055481	01/12/2016	01/11/2006	09/04/2009	01/04/1991			
7	SUKANTA PALIT	FCA	057072	01/10/2015	24/09/2015	24/09/2015	09/02/1995			
8	SUMIT KUMAR BASU	FCA	059220	01/03/1999	26/08/1998	02/09/2003	26/08/1998			
9	AMLAN KUSUM MANDAL	FCA	064631	01/10/2008	30/01/2008	01/02/2012	13/02/2006		13/11/2006	30/09/2008
10	PIYUSH LAKHOTIA	ACA	307713	07/12/2020	07/12/2020		31/10/2014		18/12/2017	06/12/2020
11	VIVEK GUPTA	FCA	310353	25/07/2018	25/07/2018	12/08/2021	10/08/2016	& ASSO	10/08/2016	24/07/2018

[#] Deemec date of joining in the Firm

Particulars Of Paid Assistants

No.	Member Name	Туре	Membership Number	Admisson Date as Paid Asst.	FCA Date	ACA Date	FT/PT	Individual Practice/Association with other firm/Occupation	Partner in the s	ame Firm To
1	SUSHOVAN	ACA	314728	29/11/2019		29/11/2019	FT			

-	SETT								
2	MARUWADA SRINIVAS RAO	ACA	055281	05/12/2023		10/09/1990	FT		
3	SAKINA JAHAN	ACA	472128	06/03/2024		09/08/2023	FT		
4	NIMAI KUMAR DAS	FCA	051309	01/04/2024	01/12/2014	09/07/1981	FT		

Details of Merger:

Details of De Merger:

1. Firm Registration No.: 315060E	Constitution Date: 30/Mar/1985	
Firm Name: SASWATI GHOSH & CO	DeMerger Date: 01/May/2013	

Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	DeMerger Date	
1	GHOSH SASWATI	052156	30/03/1985	01/05/2013	

(Anindita Kundu) Deputy Secretary

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."



^{*} Deemed date of commencement of Firm



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- 3. C/O K P SHARMA,10 2ND CROSS ROAD (DEAN STREET), JUNGLI GHAT (1ST FLOOR BACK SIDE), PORT BLAIR, 744103

- 4. C/O MR AMIT KUMAR CHANDA,140 OLD AG COLONY,KADRU,RANCHI,834002
- 5. C/O MANORANJAN DAS,PLOT NO 342, BRAHMESWAR LANE,P.O.- GGP, P.S. MANCHESWAR,DIST. KHURDA,BHUBANESWAR,751025

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3	KARTIK CHAKRABARTI	FCA	015363	26/02/2011	11/01/2011	11/01/2011	14/11/1973		27/12/2010	25/02/2011
4	BISWANATH PAL	FCA	052273	02/11/2015	28/08/2015	09/08/2016	06/08/1984			
5	TAPAN KUMAR DAS	FCA	053080	28/12/2010	17/04/2006	13/12/2006	05/03/1986			
6	BISWADEEP SINHA	FCA	055481	01/12/2016	01/11/2006	09/04/2009	01/04/1991			
7	SUKANTA PALIT	FCA	057072	01/10/2015	24/09/2015	24/09/2015	09/02/1995			
8	SUMIT KUMAR BASU	FCA	059220	01/03/1999	26/08/1998	02/09/2003	26/08/1998			
9	AMLAN KUSUM MANDAL	FCA	064631	01/10/2008	30/01/2008	01/02/2012	13/02/2006		13/11/2006	30/09/2008
10	PIYUSH LAKHOTIA	ACA	307713	07/12/2020	07/12/2020		31/10/2014	•	18/12/2017	06/12/2020
11	VIVEK GUPTA	FCA	310353	25/07/2018	25/07/2018	12/08/2021	10/08/2016		10/08/2016	24/07/2018

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	SETT				-				
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1	GHOSH SASWATI	052156	30/03/1985	01/05/2013

(Anindita Kundu) Asst Secretary

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."



^{*} Deemed date of commencement of Firm

SPAN&ASSOCIATES

CHARTERED ACCOUNTANTS

14/28, GOLF CLUB ROAD, GROUND FLOOR. KOLKATA - 700 033 **BALANCE SHEET AS AT 31.03.2023**

	SCHEDULE NO	AS AT 31.03.2023	AS AT 31.03.2022
SOURCES OF FUND		ж.	
I Capital Fund			27 20 424 40
Capital Account	Α	35,91,598.77	37,28,434.49
II Reserve & Surplus		52,90,601.00	52,90,601.00
II Loan Funds:			7 45 705 03
Secured & Un-Secured Loans	В	26,03,426.62	7,45,785.03
	TOTAL	1,14,85,626.39	97,64,820.52
II <u>UTILISATION OF FUND</u>			
I Fixed Assets	С	1,96,806.90	2,33,791.90
II Investments	D	70,16,629.67	53,90,947.67
	a=C+D	72,13,436.57	56,24,739.57
III Current Assets, Loans & Advances	E	1,22,95,642.99	1,20,80,782.17
Less: Current Liabilities & Provisions		80,23,453.17	79,40,701.22
Net Current Assets	b=E-F	42,72,189.82	41,40,080.95
SIGNIFICANT ACCOUNTING POLICIES	G		
	TOTAL (a+b)	1,14,85,626.39	97,64,820.52

H.K.MITRA PARTNER

PARTNER

A.K.MANDAL

PARTNER

T K DAS

K CHAKRABARTI **PARTNER**

S PALIT

PARTNER

BPAL PARTNER

PARTNER

B SINHA PARTNER

V GUPTA PARTNER Plakhoti **PLAKHOTIA** PARTNER

achi Chattopadhyay)

Proprietor

Sabyasachi Chattopadhyay & Co

UDIN: 23061406BGXVNP2337

Place: Kolkata Date: 22.09.2023





S P A N & ASSOCIATES CHARTERED ACCOUNTANTS 14/28, GOLF CLUB ROAD, GROUND FLOOR. KOLKATA - 700 033 PROFIT & LOSS ACCOUNT AS ON 31.03.2023

			1.03.2023		1.03.2022
PARTICULARS	ANNEXURE NO	AMOUNT Rs.	AMOUNT Rs.	AMOUNT Rs.	AMOUNT Rs.
NCOME					3 30 31 000 55
income from Profession	×	1	3,05,32,268.81 2,96,631.00		2,38,71,099.55 2,83,005.00
Interest on Fixed Deposit Miscilaneous Income			2,51,062.00		1,42,970.97
THIS MINE WAS INCOME.			20.20	L	2 42 07 075 52
Total Income			3,10,79,961.81	-	2,42,97,075.52
THE PARTY OF					
EXPENDITURE Article Stipend			13,86,229.00	1	10,14,458.00
Audit Fees			20,000.00	- 1	20,000.00
Audit Fees - Peer Review			60,000.00	- 1	17,33,588.00
Audit Trainee Stipend		1	23,56,668.00	- 1	32,710.24
Bad Debt Written Off Bank Charges			11,170.20	- 1	11,252.01
Shutan Tax @ 3%		1 1	6,816.50	- 1	7,235.00
Books & Newspaper		1 1	6,387.00 8,76,089.00	1	5,677.00 7,11,014.00
Computer Hire Charges Computer Maintanence		1 1	64,997.00	- 1	53,345.00
Consultancy Charges		1 1	2,99,265.00		3,35,680.00
Depreciation		1 1	51,985.00 5,700.00	1	62,441.00
Digital Signature		1 1	8,835.00	- 1	22,248.00
Electric & Telephone Wiring Electric Charges	1	1 1	73,656.00		67,457.00
EPF Admistration Expenses		1 1	22,944.00		24,586.00
Interest on Bank Loan	l	1	1,09,656.00		4,403.00 94,400.00
Membership Fees	1	1 1	92,630.00 8,897.12		24,339.51
Miscllanceous Expenses News Paper Insertion for Recruitment	l	1 1	43,204.77		49,954.00
Office Maintenance		1 1	1,30,210.20		1,21,848.50
Other Interest	1	1 1			10,618.00
Postages & Telegraph			93,532.12 2,86,867.50		84,496.12 1,81,944.76
Printing & Stationery Purchase of Computer Utility	1		2,00,007.50		2,457.00
Rates & Taxes			3,500.00		3,550.00
Rent			12,38,637.00		11,86,058.00 65,95,921.00
Salary, Wages & Establishment	1		73,59,240.00 19,331.12		14,862.36
Seminar Fees Staff Welfare	1		1,51,678.00		33,998.92
Tea & Snacks	1	1	36,344.00	l .	37.661.00
Telephone & Fax	1	1	1,59,141.08	l	1,90,779.64
Tendering Expenses	1	1	17,110.00 81,87,900.92		41,755.00 52,02,695.97
Travelling Expenses Website Maintanance	1	1	10,750.00	l	10,750.00
Website Maintainance				l l	
Total Expenditure	*		2,32,15,060.53	1	1,80,14,806.03
Profit Before Appropriation			78,64,901.28		62,82,269.49
Interest on Partners' Capital	н	1	2,79,805.00		2,83,596.00
Partners' Salary	III		62,55,864.00	1	49,47,200.00 8,00,297.00
Provision for Income Tax Transferred to General Reserve	1	1	10,21,068.00		8,00,297.00
	1				1 1
Share of Profit - Transferred to Capital A/C Mr. H. K. Mitra		70,877.78		57,770.59	
Mr. S. K. Basu		70,877.78	1	57,770.59	1
Mr. A. K. Mandal		32,357.25		26,373.53	
Mr. B. K. De		15,408.21 28,505.20		12,558.82 23,233.83	
Mr. T K Das Mr. K Chakrabarti		28,505.20		23,233.83	1
Mr. S Palit		16,949.04		13,814.71 13,814.71	
Mr. B Pal Mr. B Sinha		16,949.04 9,244.93		7,535.29	
Mr. V Gupta		9,244.93		7,535.29	
Mr. P Lakhotia		9,244.93	3,08,164.28	7,535.29	2,51,176.49
1 7 . 1	+	_	78,64,901.28		62,82,269.49
1.12	11 7	1100	Yabar Kine		
am, Man	Macrons	1884	re	LCHARBIBAS	n
H K MITRA S K BASU , PARTNER PARTNER	A K MANDA PARTNER	PARTNER	T K DAS PARTNER	CHANTHEN	
	11	y we	. //	John a	Coult
Kan a		ملتها يحر	- Believelle	M. HOLDETAG	(6) (Althopadhyay)
SPALIT BPAL PARTNER PARTNER	B SINHA PARTNER	V GUPTA PARTNER	PARTNER	FRW 32496	Chattogadhyay & Co
Place: Kolkata	, , , , , , , , , , , , , , , , , , ,		1	3 UQN: 230	MANUS GXVNP2337
Date: 22.09.2023			`	FRED ACC	
		& ASSOC			
* Kolkata	7				
Kolketa	SP48	Kokata	RES		

SPAN&ASSOCIATES

CHARTERED ACCOUNTANTS

14/28, GOLF CLUB ROAD, GROUND FLOOR. KOLKATA - 700 033 **BALANCE SHEET AS AT 31.03.2024**

	SCHEDULE	AS AT	AS AT
	NO	31.03.2024	31.03.2023
SOURCES OF FUND			
I Capital Fund			
Capital Account	Α	33,86,631.84	35,91,598.77
II Reserve & Surplus		52,90,601.00	52,90,601.00
II Loan Funds:			
Secured & Un-Secured Loans	В	22,42,334.92	26,03,426.62
11	70744	12010	
	TOTAL	1,09,19,567.76	1,14,85,626.39
II UTILISATION OF FUND			
I Fixed Assets	С	1,57,035.90	1,96,806.90
II Investments	D	66,32,035.67	70,16,629.67
	a=C+D	67,89,071.57	72,13,436 .57
III Current Assets, Loans & Advances	E	1,30,78,315.69	1,22,95,642.99
Less: Current Liabilities & Provisions	F	89,47,819.50	80,23,453.17
Net Current Assets	b=E-F	41,30,496.19	42,72,189.82
SIGNIFICANT ACCOUNTING POLICIES	_		
The second ting Policies	G TOTAL ()		
	TOTAL (a+b)	1,09,19,567.76	1,14,85,626 .39

PARTNER

PARTNER

PARTNER

K CHAKRABARTI PARTNER

A.K.MANDAL

PARTNER

S PALIT

PARTNER

B.K.DE

PARTNER

B PAL PARTNER

B SINHA PARTNER

Place: Kolkata Date: 19.09.2024 V GUPTA

Kolkata

PARTNER

PLAKHOTIA PARTNER

Oblehori

(Sabyasachi Chattopadhyay)

Proprietor

Sabyasachi Chattopadhyay & Co UDIN: 24061406BKDICY8198



S P A N & ASSOCIATES

CHARTERED ACCOUNTANTS

14/28, GOLF CLUB ROAD, GROUND FLOOR. KOLKATA - 700 033 PROFIT & LOSS ACCOUNT AS ON 31.03.2024

PARTICULARS COME come from Profession terest on Fixed Deposit liscilaneous Income Total Income	ANNEXURE NO	AMOUNT Rs.	3,30,74,097.69 4,15,823.00	Rs.	3,05,32,268.81
come from Profession terest on Fixed Deposit liscilaneous Income Total Income	x				3,05,32,268.81
come from Profession terest on Fixed Deposit liscilaneous Income Total Income	x			- 1	3,05,32,268.81
terest on Fixed Deposit liscilaneous Income Total Income			4,15,823.00		2,96,631.00
Total Income				- 1	2,51,062.00
			.	- 1	2,31,002.00
			3,34,89,920.69	-	3,10,79,961.81
PENDITURE			3,34,89,920.69	- H	3,10,73,301.01
PENDITORE		1 1		- 1	
Article Stipend		1 1	19,77,355.00		13,86,229.00
Audit Fees		1 1	20,000.00		20,000.00
Audit Fees - Peer Review	1	1		- 1	60,000.00 23,56,668.00
Audit Trainee Stipend	1	1 1	29,24,750.00	- 1	15,689.00
Bad Debt Written Off	1	1 1	7,080.00 15,209.66		11,170.20
Bank Charges		1 1	3,595.00	1	6,816.50
Bhutan Tax @ 3%	1	1 1	1,490.00		6,387.00
Books & Newspaper	1	1 1	9,96,240.00	- 1	8,76,089.00
Computer Hire Charges	1	1 1	69,674.00	- 1	64,997.00
Computer Maintanence	1	1 1	3,79,592.00	- 1	2,99,265.00
Consultancy Charges		1 1	39,771.00		51,985.00
Depreciation	1	1 1	75,750.00		5,700.00
Digital Signature Donation & Subscription	1	1	9,382.00	- 1	9,545.00
Electric & Telephone Wiring	1	1 1	29,927.00	1	8,835.00
Electric Charges			1,17,358.00	- 1	73,656.00
EPF Admistration Expenses		1 1	22,087.00		22,944.00
GST on Demand for FY 2017-18	1	1 1	15,398.00	1	1,09,656.00
Interest on Bank Loan		1 1	1,21,603.00 83,300.00		92,630.00
Membership Fees	1		37,172.73	- 1	8,897.12
Misclanceous Expenses			16,260.00	- 1	43,204.77
News Paper Insertion for Recruitment	1		1,28,708.00	1	1,20,665.20
Office Maintenance	1		15,530.00		200
Other Interest	1		1,00,004.00	1	93,532.12
Postages & Telegraph	1	1	2,96,119.00	1	2,86,867.50
Printing & Stationery Rates & Taxes	1	1	5,876.00		3,500.00
Rent	1	1	13,10,214.00		12,38,637.00
Salary, Wages & Establishment	1	1	72,24,543.00		73,59,240.00
Seminar Fees			8,850.00		19,331.12
Staff Welfare	1	1	1,75,840.00		1,51,678.00
Tea & Snacks	1	1	65,368.00		36,344.00 1,59,141.08
Telephone & Fax	1		1,92,885.10		17,110.00
Tendering Expenses	1	1	10,450.00		81,87,900.93
Travelling Expenses		1	89,98,500.13		10,750.0
Website Maintanance			10,850.00		
Total Expenditu	re		2,55,06,731.62		2,32,15,060.53
Profit Before Appropriation			79,83,189.07		78,64,901.2
Interest on Partners' Capital	н		2,64,890.00		2,79,805.0
Partners' Salary	111	1	62,30,260.00	1	62,55,864.0
Provision for Income Tax			10,13,006.00	1	10,21,068.0
Share of Profit - Transferred to Capital A/C			1	20.022.22	J
Mr. H. K. Mitra		1,09,257.61		70,877.78 70,877.78	
Mr. S. K. Basu	1	1,09,257.61		32,357.25	
Mr. A. K. Mandal		23,751.69		15,408.21	
Mr. B. K. De Mr. T K Das		43,940.56		28,505.20	
1	1	43,940.56		28,505.20	
Mr. K Chakrabarti Mr. S Palit		26,126.8		16,949.04	
Mr. B Pai	1	26,126.8		16,949.04	
Mr. 8 Sinha		14,250.9		9,244.93	4
Mr. V Gupta		14,250.9	9	9,244.93	
Mr. P Lakhotia		14,250.9	9 4,75,033.07	9,244.93	3,08,164.
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H K MITRA
PARTNER

A K MANDAL
PARTNER

A K MANDAL
PARTNER

A K MANDAL
PARTNER

PARTNER

PARTNER

B SINHA
PARTNER

Subyasachi Chattopadhyay & Co
UDIN: 24061406BKDICY8198



পশ্চিমবঙ্গ पश्चिम बंगाल WEST BENGAL

AD 434923

THIS INDENTURE OF PARTNERSHIP is made in the City of KOLKATA on this Seventh day of December, Two Thousand Twenty by -SRI HIRENDRA KUMAR MITRA, son of Late Sourendra Kumar Mitra, aged about 89 years, by religion - Hindu, by profession - Chartered Accountant (Membership No.003397), presently residing at No.2, Dr. Deodar Rahaman Road, Kolkata - 700 033, hereinafter referred to as the FIRST PARTY (which expression shall, unless excluded by or repugnant to the context, be deemed to include his heirs assigns, successors and representatives) AND SRI SUMIT KUMAR BASU, son of Sri Sunil Kumar Basu, aged about 56 years, by religion-Hindu, by profession - Chartered Accountant (Membership No. 059220), presently residing at No.18/2, Guru Prasad Choudhury Lane, Kolkata - 700 006, hereinafter referred to as the SECOND PARTY (which expression shall, unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives), AND SRI AMLAN KUSUM MANDAL son of Late Dulal Chandra Mandal, aged about 49 years, by religion-Hindu, by profession - Chartered Accountant (Membership No. 064631), presently residing at Chowdhuri Para (opposite to Mullick Bari), AndulMouri, Howrah - 711 302, hereinafter referred to as the THIRD PARTY (which expression shall, unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives) AND SRI BEJOY KRISHNA DE son of late Ramani Mohan De, aged about 96 years, by religion-Hindu, by profession - Chartered Accountant (Membership No. 001551), presently residing at 20D, Dover Place, Flat No. A8, Kolkata - 700 019, hereinafter referred to as the FOURTH PARTY (which expression shall, unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives) AND SRI TAPAN KUMAR DAS, son of Late Jogesh Chandra Das, aged about 71 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 053080), presently residing at 736 Jogendra Gardens, Near Kali Bari, Kosba, Kolkata - 700078, hereinafter referred to as the FIFTH PARTY (which expression shall unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and

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representatives) AND SRI KARTIK CHAKRABARTI, son of Late D Chakrabarti, aged about 70 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 015363), presently residing at Flat No. 2C, Block - A, P-144, Motijheel Avenue, Dum Dum, Kolkata -700074, hereinafter referred to as the SIXTH PARTY (which expression shall unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives) AND SRI SUKANTA PALIT, son of Late Raicharan Palit, aged about 66 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 057072), presently residing at Flat No. A 4, 402, Mangalam Park, 14, Ho Chi Minh Sarani, Behala, Kolkata – 700034, hereinafter referred to as the SEVENTH PARTY include his heirs, assigns, successors and representatives), AND SRI BISWANATH PAL, son of Late Aswini Kumar Pal, aged about 66 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 052273), presently residing at Flat No. 302, River CHS Ltd., BA - 127, Street No. 101, Action Area - 1, New Town, Kolkata - 700 156, hereinafter referred to as the EIGHTH PARTY (which expression shall unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives), AND SRI BISWADEEP SINHA, son of Late Biplab Kumar Sinha, aged about 58 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 055481), presently residing at Flat No. 3 F, 9 Mandeville Gardens, Ballygunge, Kolkata – 700 019, hereinafter referred to as the NINTH PARTY (which expression shall unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives) AND SRI VIVEK GUPTA, son of Sri Vijay Kumar Gupta, aged about 28 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 310353), presently residing at 17 Bagmari Lane, BRS 10, Block - 11, Flat No. 16, Kankurgachi, Kolkata - 700054, hereinafter referred to as the TENTH PARTY (which expression shall unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives) AND SRI PIYUSH LAKHOTIA, son of Sri Ashok Kumar Lakhotia, aged about 29 years, by religion-Hindu, by profession Chartered Accountant (Membership No. 307713), presently residing at F-3/7 Karunamoyee Housing Estate, Sector II, Salt Lake, Kolkata - 700091, hereinafter referred to as the ELEVENTH PARTY (which expression shall unless excluded by or repugnant to the context, be deemed to include his heirs, assigns, successors and representatives).

WHEREAS

- A firm was set up on 6th June, 1979 under the name and style of M/s. S. GANGULI & ASSOCIATES (FRN - 302192E), by one Sri Subrata Ganguli, with the intention of practising as Chartered Accountants which got reconstituted several times.
- 2. Whereas the partners of the aforesaid Firm of Chartered Accountants hereinabove mentioned agreed with a proposal from the Partner's of another professional Firm, M/s. SASWATI GHOSH & CO. (FRN 315060E), to merge the two Firms into a single practicing unit of chartered accountants under the name and style of M/S. S P A N & ASSOCIATES (FRN 302192E) on 24.10.2011, under the rules and regulations of The Institute of Chartered Accountants of India (hereinafter referred to as ICAI).

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- M/s. SASWATI GHOSH & CO. (FRN 315060E) has demerged with all its three Partners as on 01.05.2013.
- 4. The First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth and tenth parties had been carrying on profession as Chartered Accountants under the name and style of the said M/S. S P A N & ASSOCIATES (FRN 302192E), at 14/28, Golf Club Road, Ground Floor, Kolkata 700 033, by virtue of Deed of Partnership executed by them with others on 27th December, 2019.
- The eleventh party hereto had joined the partners effective on 7th December 2020 with the common intention of practicing as Chartered Accountants for furtherance of the profession for mutual interest.

THIS INDENTURE WITNESSETH that in pursuance of the said agreement, and in consideration of the mutual trust and confidence which the parties hereto have in each other, each of them the parties hereto doth hereby for himself, his heirs, executors, and administrators, covenants with the other of them, his executors and administrators, that they the parties hereto shall and will be partners in the profession or business of Chartered Accountants upon and subject to the terms, conditions and stipulations expressed herein below (that is to say)

- The said partnership shall be deemed to have commenced under this Deed of Partnership effective on 7th December, 2020 and shall not be dissolved and/or determined on death and/or resignation/retirement and/or insolvency of any one or more partners, PROVIDED NEVERTHELESS, that if all the partners shall be desirous of determining the said partnership then at the expiration of such date, as may be agreed upon by the majority (being 4/5thof the total partners) of them the said partnership shall cease and determine.
- II. The firm and style of the said partnership shall be "SPAN & ASSOCIATES (FRN 302192E)," which name has been approved by the Institute of Chartered Accountants of India.
- III. The business of the said partnership shall be carried on at the present Head Office at 14/28 Golf Club Road, Ground Floor, Kolkata 700 033 and Branch Offices at C/o Mr. H. N. Jha, Flat No. 103, 3rd Floor, Heaven Palace, Behind M.P. Tower, Adityapur, Jamshedpur-831013, at C/o. Mr. Raju Ghosh, H/O 9, Prabha Encleva, Udaypur Kalimandir, Birubari, P. O. Gopinathnagar, Guwahati 781016. Assam, at C/o. Mr. K P Sharma, 10, 2ndCross Road (Dean Street), 1st Floor (Back Side), Jungli Ghat, Port Blair 744 103, at C/o. Mr. Amit Kumar Chanda, 140, Old AG Colony, Kadru, Ranchi 834002, Jharkhand and at C/o Manoranjan Das Plot No -342, Brahmeswar Lane

Compate to the second of the s

P.O.- GGP, P.S. - Mancheswar, Bhubaneswar, Dist. - Khurda PIN – 751025, Orissa of the said firm PROVIDED that branch or other office/offices may from time to time be opened at such other place or places for carrying out the above business as the partners may mutually decide from time to time. PROVIDED FURTHER that the majority of the partners by mutual decision can close any or all such branches or other offices from time to time.

- IV. The capital of the partnership shall be the sum of money standing to the credit of the partners' accounts as on the date of this Deed. If further capital from time to time is required for carrying on the said business the same should be made up by the partners in such proportions as have been indicated in Clause XV hereinafter stated. If any partner any time likes to advance more than his due proportion of capital, the excess shall be considered as a loan from him to the firm and shall be repaid on demand; and until repayment this will bear interest maximum at the rate of 10% per annum, (as may be decided by majority of the partners for each financial year separately). PROVIDED that the capital of the firm may be increased by such further amounts as from time to time the partners decide to contribute for such increased capital or by virtue of contributions made by incoming partners. PROVIDED further that capital of the firm may be reduced as and when necessary and the partners agreed to such reduction of capital.
- V. Each of the partners shall devote the whole of his time to the said business, and diligently employ himself therewith and promote to the utmost of his power the benefit and advancement of the said partnership. Individually partners will not be engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act,1949;
- VI. Each of the partners shall be faithful to other, and neither of them shall, without the previous consent in writing of the other of them, employ any of the moneys or effects of the said partnership, or engage the credit thereof of any matter or thing, except upon the account and for the benefit of the said partnership and neither of them shall without the previous consent in writing of the other of them, enter into any bond, or become otherwise bound as bail or surety for any person or persons whomsoever, or do or suffer any act or thing whereby the other of the said partners or the moneys or effects of the said partnership shall or may be charged attached, or affected. And each of them shall and will pay his separate debts and all times indemnify the other of them and the moneys and effects of the said partnership from the said debts and from all actions, suits, claims and demand for on or account of the same.

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- VII. Until otherwise decided by the partners Sri HIRENDRA KUMAR MITRA (The FIRSTPARTY hereto) will be the Partner-in-Charge of the firm and will be responsible for day to day running of the firm.
- VIII. All the expenses of and incidental to the carrying on of the said business, and all losses which may be incurred on account thereof shall be paid and borne out of the profits of the said business, or in case the same shall be deficient, then shall be paid by the partners in such proportions as have been indicated in Clause XV hereinafter stated.
- IX. All the books, computers, furniture and fixtures, and things belonging to the said firm shall remain the property of the said partnership during its continuance.
- X. All the partners have agreed to work in the Partnership firm as Working Partners, and agree to keep themselves actively engaged in conducting the business of the firm and shall be entitled to draw remuneration, as per agreed terms, computed in the manner laid down in the Income Tax Act, 1961 or any other applicable legislation as may be in force for the Income Tax Assessment of the firm for the relevant assessment year. Such remuneration shall not exceed Rs. 75,000 per month for each of the partner, provided the firm earns sufficient income to accommodate such payments. In case of inadequacy of profits the amount to be drawn by each partner will be reduced proportionately. Apart from the remuneration as described above, each partner shall be entitled to draw interest on the amount of Capital standing to the credit of his Account as on 31st March of each year maximum up to @ 10%Per Annum (as may be decided by majority of the partners for each financial year separately).
- XI. The salaries of the partners, if any, will be such as may be determined by the partners from time to time.
- XII. The partners shall be entitled to draw from the funds of the firm from time to time for their personal requirement but if on taking the general accounts at the end of the year the total of such drawings of any partner be found to exceed his share of profit for the year after accounting and other adjustments, he shall refund the excess amount so drawn by him with 10% interest per annum or at the prevailing rate of interest in the relevant financial year whichever is lower.
- XIII. The partners shall keep proper books of account and enter therein the particulars of all business done and of all receipts and disbursements, and all such other matters and things as ought to be entered in the said books in the regular course of business of Chartered Accountants, which will always be available to partners for inspection.

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On 31st March every year an account in writing shall be taken of the moneys, credits XIV. and effects, debts and liabilities of the said partnership, which annual account shall be written into books, to be respectively signed by the partners, and after such signing each of the partner shall take one of the said account into his custody, and such account shall conclude. After making up of every such annual account all interest (if any) which shall be due to any partner for any money which may have been left by him to the firm, shall, in the first place, be taken by such partner, and afterwards the said partners shall divide between them the net profits of the business which have accrued or gained during the then preceding year.

XV. SHARE OF PROFIT

SI. No	Name of the Partner	Percentage of Profit
1	Mr. Hirendra Kumar Mitra	23.00
2	Mr. Sumit Kumar Basu	23.00
3	Mr. Amlan Kusum Mandal	10.50
4	Mr. Bejoy Krishna De	5.00
5	Mr Tapan Kumar Das	9.25
6	Mr. Kartik Chakrabarty	9.25
7	Mr. Sukanta Palit	5.50
8	Mr. Biswanath Pal	5.50
9	Mr. Biswadeep Sinha	3.00
10	Mr. Vivek Gupta	3.00
11	Mr. Piyush Lakhotia	3.00

The Current Bank Account No. 6016714108, 6598578656, 6598580916 & Overdraft XVI. Account No. 6161632171 with the Indian Bank, Tollygunge Branch, Kolkata 700033 and Current Account No 03342000008312 with HDFC Bank, Tollygunge Branch, 63 N S C Bose Road, Tollygunge (Malancha Cinema Compound) Ground Floor, Kolkata - 700040 shall continue till, partners decide to close the accounts, provided that from time to time current or other bank account or accounts in the name of the firm may be opened with such bank or banks as the majority of the Partners hereto may mutually agree upon from time to time, and such account or accounts shall be operated on behalf of the firm by any two partners jointly on in such manner as the parties hereto may from time to time mutually agreed upon.

XVII. Without prejudice to the rights of the firm to take appropriate action against any defaulting partner for proportion of recovery of its interests, any partner hereto found guilty of violating the obligations mentioned herein and/or committing any fraud in the conduct of the business of the partnership shall ipso facto stand expelled forthwith from the partnership of the firm and shall cease to bind the firm and/or any partner or partners by his act/s.

- XVIII. In case the partnership shall determine/dissolve a general statement of Account shall within six calendar months after such determination/dissolution be made and taken of the partnership affairs and transactions, and of the moneys, credits, and effects, debts and liabilities of the said firm, and the said moneys' credits, and effects shall be applied in manner following (that is to say) firstly, in payment of the debts and liabilities of the said firm; secondly, In repaying to each partner the capital brought by him into the said business and the surplus of the said moneys, credits and effects shall be divided among the partners in such proportions as have been indicated in Clause XV.
- XIX. In case of any of the partners shall die during the continuance of the Partnership, a statement of account shall be prepared as on date and the amount lying in the deceased partner's capital account will be earmarked separately till the date of settlement, which will carry interest maximum up to @ 5% p.a. on clear balance as on the date of death of the Partner (as may be decided by majority of partners for respective financial years).
- XX. Any partner may resign / retire from the partnership by giving three calendar months' notice in writing to the firm intimating his desire so to retire and such retirement shall not cause dissolution of the firm.
- XXI. In case of any dispute arising out of the interpretation, operation and enforcement of the agreement or on account of the agreement between the partners or their legal heirs/representatives, the same shall be referred for arbitration to arbitrator/s, appointed on mutual agreement. Failing to appoint arbitrator/s on mutual agreement the dispute shall be referred for arbitration to the Chairman, The Institute of Chartered Accountants of India, and Eastern India Regional Council. The awards of the Arbitrator/s shall be final and binding on all the parties hereto and their legal representatives.
- XXII. New Partner(s) shall be admitted to the benefit of partnership of the Firm upon consent of at least 4/5thmajority of the existing members in writing, and in ascertaining the majority any fraction of the number 0.5 decimal and above shall be rounded off to one.
- XXIII. Provision for Expulsion of Partner:

Any existing partner of the Firm shall be compulsorily retire from the firm on the any of the following grounds, as decided by at least a majority of 4/5thof total Partners (fraction being rounded of as per clause XXII above).

The defaulting Partner has misappropriated or diverted the fund of the Firm.

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- The defaulting Partner / Partner –in-charge of a Branch / office has failed to submit accounts, on quarterly basis, for the Fund and /or Assets held in his custody on behalf of the Firm, for a continuous period of two quarters.
- The defaulting Partner is found to have made effort to clandestinely divert business from the existing customers of the Firm for his personal gain directly or indirectly.
- The defaulting partner by his conduct has tarnished image of the Firm to its Clients or acted in detriment to the interest of existing clients.
- The defaulting partner by his conduct has created deadlock (incommunicado) situation and it is no longer possible to carry business of the Firm along with such Partner.
- For any breach of trust or malfeasance or other misconduct in course of conducting Firm's business or otherwise, the defaulting partner has lost confidence of the majority of other partners as stated above.

XXIV. DECLARATION BY THE PARTNERS:

- That the partners have never been debarred or cautioned by ICAI. Further,
 the partners have never been subject to inquiries in the past for misconduct
 by the Institute of Chartered Accountants of India as per the provisions of
 Section 21 of the Chartered Accountants Act, 1949. Similarly, no such inquiry
 is pending, initiated or contemplated by the Institute of Chartered
 Accountants of India or any other authorities till date. Further, no case /
 disciplinary proceedings are pending in any Court / Arbitration against any
 partner as on date.
- Neither the Partners, their spouse, dependent children, wholly or mainly dependent parents, brothers, sisters, nor the firms, previously, in which they were Proprietors/partners, if any, have been declared as willful defaulters by any bank/ financial institution/any other authority.
- XXV. The terms and conditions herein may be changed, altered or modified from time to time by mutual agreement amongst the parties hereto, which shall be reduced to writing and signed by all the parties and shall thereafter become addendum to this instrument.

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Kolkata 60 8 9

IN WITNESS WHEREOF the parties hereto have signed these presents on the day, month and year first above written in Kolkata:

SIGNED AND DELIVERED BY

Hirendra Kumar Mitra

First party herein the presence of -

SIGNED AND DELIVERED BY

Sumit Kumar Basu

Second party herein the presence of -

SIGNED AND DELIVERED BY

AmlanKusum Mandal

Third party herein the presence of-

SIGNED AND DELIVERED BY

Bejoy Krishna De

Fourth party herein the presence of-

SIGNED AND DELIVERED BY

Tapan Kumar Das

Fifth party herein the presence of-

SIGNED AND DELIVERED BY

KartikChakrabarti

Sixth party herein the presence of-

SIGNED AND DELIVERED BY

SukantaPalit

Seventh party herein the presence of-

SIGNED AND DELIVERED BY

Biswanath Pal

Eighth party herein the presence of-

SIGNED AND DELIVERED BY

Biswadeep Sinha

Ninth party herein the presence of-

SIGNED AND DELIVERED BY

Vivek Gupta

Tenth party herein the presence of-

SIGNED AND DELIVERED BY

Piyush Lakhotia

Eleventh party herein the presence of-

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Safan Kumar Ses

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(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 014763

This is to certify that the Peer Review of

M/s SPAN L Associates

14/28, Ground Floor,

Golf Club Road,

Kolkata-700033

FRN No. 302192E

has been carried out for the period

2019-2022

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 17-12-2022

The Certificate shall remain valid till: 31-12-2025

Issued at New Delhi on 27-12-2022

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CA. Chandrashekhar Vasant Chitale Chairman Peer Review Board An-7 hig +

CA. Anuj Goyal

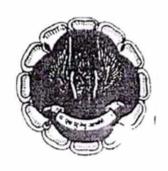
Vice-Chairman Peer Review Board Nidhi Singl

CA. Nidhi Singh

Secretary
Peer Review Board

Note: The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the 'Peer Review Guidelines 2022'.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA.



Certificate of Practice

This is to certify that Hirendra Kumar Mitra Calcutta

F.C.A. is entitled to practise as a Chartered Accountant.

This Certificate is issued subject
to the provisions of the Chartered
Accountants Regulations, 1964, or
modifications and/or amendments thereof.
The Certificate shall be effective from
Twentieth day of August 1982
Given under the Common Soal of the
Institute of Chartered Accountants of India,
this 30% day of November 1982

trumby

Membership No. 3397 Secretary

President





Certificate of Practice

This is to certify that

Basu Sumit Kumar, FCA

Son of Sunil Kumar Basu

Membership No. 059220 of Kolkata
is entitled to practise as Chartered Accountant.

This Certificate is issued subject to the provisions of the Chartered Accountants Regulations, 1988, or modifications and/or amendments thereof.

The Certificate shall be effective from Second day of September, 2003.

Given under the Common Seal of the Institute of Chartered Accountants of India, this Thirtieth day of September, 2003.



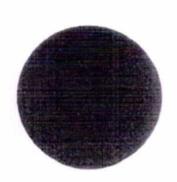
(ASHOK HALDIA) Secretary (R BUPATHY)
President





Certificate of Practice

This is to Certify that
Amlan Kusum Mandal, FCA
Son of Late Dulal Chandra Mandal
Membership No. 064631 of Kolkata
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.
The Certificate shall be effective from the
First day of February, 2012.
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Twenty ninth day of February, 2012.







(T KARTHIKEYAN) Secretary

(JAYDEEP NARENDRA SHAH)

President



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

AMLAN KUSUM MANDAL

Son of DULAL CHANDRA MANDAL

Membership No. 064631

of KOLKATA

has successfully completed practical training and has passed the

Information Systems Audit (ISA)

Assessment Test conducted by The Institute of Chartered Accountants of India in the month of December, 2007

Given under the Common Seal of The Institute of Chartered Accountants of India this 15th day of January, 2008

SECRETARY



(Sunil H. Talati)

PRESIDENT

Certificate No.: 5K0002



Year:2013-2014

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CERTIFICATE COURSE ON VALUATION

Certificate

This is to certify that CA.	Amlan Kusum Mandal
Membership No064631	has successfully completed the Certificate Course on Valuation
conducted by the Corporate Laws	and Corporate Governance Committee of the Institute of Chartered
Accountants of India held in June, 2	014.

T. Karthikeyan Secretary, ICAI

CA. S.Santhanakrishnan Chairman

orporate Laws and Corporate Governance Committee, ICAI

Place: New Delhi

Coury

CA. K. Raghu

President, ICAI

Certificate No. 7068



Batch : 18/02/2018 to 11/03/2018

Year : 2019 - 20

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Forensic Accounting & Fraud Detection

Certificate

This is to certify that		CA. Amlan Kusum Mandal
Membership No	64631	has successfully completed the Certificate Course on
Forensic Accounting &	& Fraud Detec	tion, conducted by the Digital Accounting & Assurance Board of
the Institute of Chartere	d Accountant of	f India held at Kolkata.

Place: New Delhi

Date: 15-11-2019

Rakesh Sehgal

Acting Secretary ICAI CA. Manu Agrawal

Chairman

Digital Accounting & Assurance Board

CA. Prafulla Premsukh Chhajed

President

ICAI

TELEPHONES: SECRETARY 44146 OFFICE 45691 TELEGRAMS : "CICA"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Our Ref. No. 3-CA(1551)/50.
Your Ref. No.

POST BOX NO. 268
MATHURA ROAD
NEW DELHI-1.
DATED - 1 MY 1955 19.

Shri Bejoy Krishna De, F.C.A., 14, Santi Ghose Street, Calcutta 3.

Dear Sir,

Subject :- Admission as a Fellow Member.

With reference to your letter No. N11

dated the 27th March 1956, I am directed to inform you that your name has been entered in the Register of Members as a Fellow Member on the 19th day of April 1956.

- You have also been granted the Certificate of Practice as a Fellow Member of the Institute from that date.
- The Certificate/s under reference will be sent to you in due course.

D. A.

Form No. 2/500-6-54





Certificate of Practice This is to certify that Das Tapan Kumar, ACA Son of Late J C Das Membership No. 053080 of Calcutta is entitled to practise as Chartered Accountant. This Certificate is issued subject to the provisions of the Chartered Accountants Regulations, 1988, or modifications and/or amendments thereof. The Certificate shall be effective from Twenty eighth day of August, 2000. Given under the Common Seal of the Institute of Chartered Accountants of India,

(ASHOK HALDIA) Secretary



this Thirtieth day of April, 2001.

- gille

(N D GUPTA) President



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

TAPAN KUMAR DAS

Son of JCDAS

Membership No. 053080

of KOLKATA

has successfully completed practical training and has passed the Information Systems Audit (ISA)

Assessment Test conducted by

The Institute of Chartered Accountants of India in the month of June, 2006.

Given under the Common Seal of The Institute of Chartered Accountants of India this 29th day of July, 2006.



AM HALAS (Ashok Haldia) SECRETARY



(T. N. Manoharan)
PRESIDENT

----- Forwarded message -----

From: < WebMsg@isaca.org>

Date: Thu, Jan 15, 2015 at 10:59 AM Subject: ISACA Purchase Confirmation

To: tapankumardas@gmail.com Cc: webbuynotify@isaca.org



Purchase Receipt/Invoice

Thank you for your Order! Your online payment will appear on the next business day.

We value your comments and suggestions. Please take a moment to complete our survey by <u>clicking</u> <u>here</u> or send your comments to <u>feedback@isaca.org</u>.

Membership renewal:

Thank you for renewing and for your continued support of ISACA! Your member status has been granted pending verification of your chapter selection.

As you know, ISACA resources can help you advance your professional growth and enhance trust in, and value from information systems for your enterprise. For a complete summary of the many benefits of membership, visit www.isaca.org/benefits.

Purchase Information

Date of Purchase: 14 January 2015

Mr. Tapan Kumar Das ISACA ID: 831540

Purchase Number: 1103967
Payment method: Credit card

Card Type:MC

Credit Card Number:********2589

Order Number:

Detail

Code	Туре	Description	Quantity	Unit Price	Total
BASIC	DUES	Basic Membership Dues	1	\$135.00	\$135.00
CHAPT/16	5 СНАРТ	165-Kolkata Chapter	1	\$15.00	\$15.00
				Total:	\$150.00
				Total Payments:	-\$150.00
		& ASA CIA		Balance:	\$0.00



All amounts are listed in US dollars



Certificate of Practice

This is to Certify that

Kartik Chakrabarti, FCA

Son of Late D Chakrabarti

Membership No. 015363 of Kolkata
is entitled to practise as Chartered Accountant.

This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.

The Certificate shall be effective from the
Eleventh day of January, 2011.

Given under the Common Scal of the
Institute of Chartered Accountants of India,
this Twenty eighth day of February, 2011.



015363

0

(T KARTHIKEYAN)
Secretary

(G R-v.:IASWAMY)
President



Certificate No.: 30



Batch LXIX / 2014-2015

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that _		CA. Kartik C	hakrabart	i		_,
Membership No	015363 has	s successfully	completed	the Certificat	e Course	on
Concurrent Audit of	Banks conducted b	y the Internal	Audit Standa	ards Board of th	he Institute	of
Chartered Accountants	of India held at Ko	olkata.				
	Count	La	in Tit bi	Man.	K, Ra	iet.

New Delhi March 10, 2014 Shri. T. Karthikeyan Secretary, ICAI CA. Charanjot Singh Nanda Chairman

ta Internal Audit Standards Board

CA. K. Raghu President, ICAI



Certificate of Practice

This is to Certify that
Sukanta Palit, F.C.A.
Son of Raicharan Palit
Membership No. 057072 of Kolkata
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.
The Certificate shall be effective from the
Twenty fourth day of September, 2015 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of September, 2015.







(V SAGAR) Secretary



(MANOJ FADNIS) President And The Account of th

Certificate of Membership

This is to certify Sukanta Palit of Kolkata

an Associate member of the Institute of Cost Accountants
of India is entitled to use the descriptive letters
ACMA after his name with effect from 1st February,
2012.

This the second day of July, 2012.





reposally_



Certificate of Practice

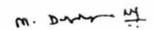
This is to Certify that Biswanath Pal, F.C.A. Son of Aswini Kumar Pal Membership No. 052273 of Kolkata is entitled to practise as Chartered Accountant. This Certificate is issued subject to the provision(s) of the Chartered Accountants Regulations, 1988, or amendment(s) thereof. The Certificate shall be effective from the Ninth day of August, 2016 and Given under the Common Seal of the Institute of Chartered Accountants of India, this Thirty first day of August, 2016.







(V SAGAR) Secretary



(M DEVARAJA REDDY) President





Certificate of Practice

This is to Certify that

Biswadeep Sinha, FCA

Son of Late B K Sinha

Membership No. 055481 of Kolkata
is entitled to practise as Chartered Accountant.

This Certificate is issued subject to the provision of
the Chartered Accountants Regulations, 1988,
or modifications and/ or amendments thereof.

The Certificate shall be effective from
on the Ninth day of April, 2009.

Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of April, 2009.







(T KARTHIKEYAN) Secretary

(UTTAM PRAKASH AGARWAL)
President





Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

BISWADEEP SINHA

Son of BK SINHA

Membership No. 055481

of KOLKATA

has successfully completed practical training and has passed the

Information Systems Audit (ISA)

Assessment Test conducted by
The Institute of Chartered Accountants of India
in the month of December, 2014

Given under the Common Seal of The Institute of Chartered Accountants of India this 19th day of January, 2015

(V. Sagar) ACTING SECRETARY



K. Raghi

(K.Raghu)
PRESIDENT





Certificate of Practice

This is to Certify that
Vivek Gupta, F.C.A.
Son of Vijay Kumar Gupta
Membership No. 310353 of Kolkata
is entitled to practise as Chartered Accountant.
This Certificate is issued subject to the provision(s) of
the Chartered Accountants Regulations, 1988,
or amendment(s) thereof.
The Certificate shall be effective from the
Twelfth day of August, 2021 and
Given under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of August, 2021.









(JAI KUMAR BATRA)

Acting Secretary

~ Zimhmain

(NIHAR N JAMBUSARIA)

President



उर्वेचा.ची.क्रेका.जबा.रेर.क्रेका.धेच.चार्यका.क्र्रे.चम्र्रेस्क्र्यका

ACCOUNTING AND AUDITING STANDARDS BOARD OF BHUTAN

CERTIFICATE OF ATTENDANCE

This is to certify that

Mr. Vivek Gupta, N.No. 310353

has attended the Training Programme on

BHUTANESE ACCOUNTING STANDARDS (BAS) 2015

Conducted by Price Waterhouse & Co Chartered Accountants LLP and jointly Organized by the Accounting and Auditing Standards Board of Bhutan and Royal Audit Authority from 13th March 2019 to 15th March 2019 in Phuentsholing, Bhutan.

> Tshering Chairman Accounting and Auditing Standards Board of Bhutan









(Setup by an Act of Parliament)

Membership No: 307713

Date: 08/Dec/2020

CA PIYUSH LAKHOTIA
CHARTERED ACCOUNTANT
F- 3/7 KARUNAMOYEE HOUSING ESTATE, SECTOR II
SALT LAKE,,, KOLKATA, WEST BENGAL, INDIA, PIN 700091

Subject : Grant of Certificate of Practice (COP).

Dear Member,

We are pleased to inform that you have been granted "Certificate of Practice" w.e.f 07/Dec/2020

In view of this, you are entitled to practice as an Full Time Member of this Institute from the said date

Your "Certificate of Practice" duly signed by the authorized persons will be sent to you as soon as it is prepared by the Central office, New Delhi.

Your attention is also invited to Regulation 190 of the Chartered Accountants Regulations, 1988 and we request you to furnish the necessary particulars of your office / firm. You can fill form 117 for firm name approval online through SSP Portal.

Yours faithfully,

CA. GOVIND AGARWAL

(DEPUTY SECRETARY)

This is a system generated letter and hence signature is not required.





Certificate of Membership

This is to Certify that

Piyush Lakhotia

Son of Ashok Kumar Lakhotia

Membership No. 307713 of Kolkata

was admitted as an Associate of the Institute

on the Thirty first day of October, 2014 and

he is entitled to use the letters A.C.A. after his name.

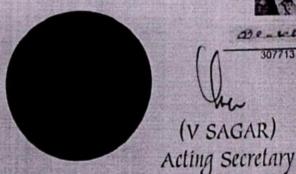
Given by the Council

under the Common Seal of

the Institute of Chartered Accountants of India,

this Thirtieth day of November, 2014.





K. Raghu)

(K RAGHU)

President





Certificate of Membership

This is to Certify that

Sushovan Sett

Son of Subhamoy Sett

Membership No. 314728 of Kolkata

was admitted as an Associate of the Institute

on the Twenty ninth day of November, 2019 and

he is entitled to use the letters A.C.A. after his name.

Given by the Council under the Common Seal of the Institute of Chartered Accountants of India, this Thirtieth day of November, 2019.



(RAKESH SEHGAL) Acting Secretary Amajed

(PRAFULLA P CHHAJED) President





Certificate of Membership

This is to certify that Maruwada Grinivas Rao

Membership No. 300-55281 of Calcutta
was admitted as an Associate of the Institute
on the Tenth day of September 1990.

Given by the Council under the Common Seal of the Institute of Chartered Accountants of India, this Thirtieth day of September 1990.

moderasmhan

(M. C. Narasimhan)





Regn.No. CRO0437458

Roll No. 655691

The Institute of Chartered Accountants of India



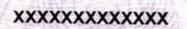
Final Examination Certificate

This is to certify that Sakina Jahan



of *****

has passed



the Final Examination

held by

The Institute of Chartered Accountants of India

in the month of May 2023

Given under the Common Seal of

The Institute of Chartered Accountants of India this Fifth day of July 2023











Certificate of Practice

This is to Certify that Nimai Kunar Das, F.C.A. Son of Nirendra Lal Das Membership No. 051309 of Kolkata is entitled to practise as Chartered Accountant. This Certificate is issued subject to the provision(s) of the Chartered Accountants Regulations, 1988, or amendment(s) thereof. The Certificate shall be effective from the First day of December, 2014 and Given under the Common Seal of the Institute of Chartered Accountants of India, this Thirty first day of December, 2014.









(V SAGAR) Acting Secretary



Arenuntany of Cost Arenuntany

Certificate of Membership

This is to certify Abhik Mandal of Hashinagar

an Associate member of the Institute of Cost Accountants of India is entitled to use the descriptive letters ACMA after his name with effect from 1st February, 2012.

This the second day of July, 2012.





repositent President

Manualitatie of Worst Accountance of Worst Accounta

Certificate of Membership

This is to certify

Sopal Chandra Das

of Tentulberia

an Associate member of the Institute of Cost Accountants

of India is entitled to use the descriptive letters

ACMA after his name with effect from 1st February,

2012.

This the second day of July, 2012.





megrysally

Markitate of Cost Accountants

Certificate of Membership

This is to certify Saital Mitra

of Burdwan

an Associate member of the Institute of Bost Accountants of India is entitled to use the descriptive letters ACMA after his name with effect from 1st February, 2012.

This the second day of July, 2012.





No 18427



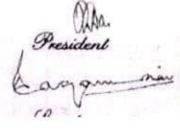
Certificate of Membership

This is to certify that

Seal of the Institute of Cost and Works Accountants of India

This the fifteenth day of May 1998







Markithate of Cost Accountants

Certificate of Membership

This is to certify

S. S. Chosh

of Kolkala

an Associate member of the Institute of Cost Accountants

of India is onlitted to use the descriptive letters

ACMA after his name with effect from 1st February, 2012.

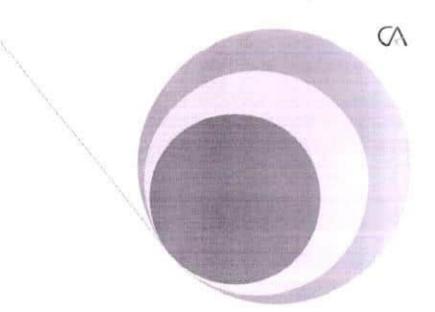
This the second day of July, 2012.





President

Scored with Carriscana



Schedule II: FIRM PROFILE



SPAN&ASSOCIATES

(Formerly S. Ganguli & Associates)
Chartered Accountants
14/28, Golf Club Road, Ground Floor
Kolkata – 700033. India

| Jamshedpur| Guwahati | Port Blair| | Ranchi | Bhubaneswar | \$\mathbb{2} + 91 33 2423 5104/5087 | Tel Fax: 91-33-2423 5086 | \$\mathbb{\omega}\$: spanca1979@gmail.com / Info@spanca.in



1. Firm Overview

Introduction:

S P A N & ASSOCIATES

(formerly S Ganguli & Associates)
Chartered Accountants
Since 1979

- Established In 1979 Registered with The Institute of Chartered Accountants of India (FRN: 302192E)
- Professional Experience of more than 44 Years.
- The standing of the firm is around 40 years, (if reckoned from the date of availability of one full time FCA
 continuously with the firm till date)
- 11 FULL TIME Partners of which
 - 10 are Fellow Members of The Institute of Chartered Accountants of India (ICAI) FCA
 - 01 is an Associate Members of The Institute of Chartered Accountants of India (ICAI) ACA
 - o Partners' Continuous association with the firm
 - 4 Partners more than 15 years (All FCA)
 - 2 Partners 10 to 15 years (All FCA)
 - 4 Partners 05 to 10 years (All FCA)
 - 1 Partners 01 to 05 years (1 ACA)
 - 1 is Certified Information Systems Auditor (CISA)
 - o 3 hold Diploma in Information Systems Audit DISA from ICAI
 - 2 completed certificate course on concurrent audit of banks
 - 1 holds certificate on Valuation from ICAI
 - 1 completed certificate course on International Financial Reporting Standard (IFRS) from ICAI
 - 1 hold an additional Forensic Accounting & Fraud Detection Certificate from ICAI

4 FULL TIME Qualified Chartered Accountants

- o 1 hold Diploma in Information Systems Audit DISA from ICAI
- Over 60 Professional Staff including audit and articled (with the knowledge in book-keeping and accountancy and are engaged in outdoor audit), 5 CMAs & 1 Ex Bank Officer
- 31 years' Experience in Statutory Central Audit/Statutory Branch Audit of Nationalised Banks.
- More than 25 years' experience in Concurrent Audit of Banks.
- 29 years' Experience in Statutory Audit of PSUs.
- Experience in issue of IPO of a Nationalised Bank.
- One of the Statutory Central Auditors of a Nationalised Bank. (United Bank of India)
- Empanelled with Reserve Bank of India (RBI Unique Code No.: 070137), Category 1 Auditor.
- Empanelled with Comptroller & Auditor General of India (CAG Regn. No.: CA0424)
- Empanelled with Royal Audit Authority, Bhutan (RAA KK 26)
- Latest PEER REVIEW Certificate issued by ICAI on 27th December 2022.



Founding and Establishment:

OUR JOURNEY FROM SGA TO SPAN

M/S S. GANGULI & ASSOCIATES WAS BORN IN A SUMMER AFTERNOON AS A PROPRIETORSHIP FIRM ON JUNE 1979 IN A SOUTH KOLKATA RESIDENCE. IT WAS FORMED AS PARTNERSHIP W.E.F. OCTOBER 1984. IN 1997 ONWARDS IT HAS ESTABLISHED ITSELF AS PART - C AUDITOR OF RBI. SINCE 1998 IT IS GETTING MAJOR ASSIGNMENTS FROM C & AG OF INDIA. IT HAS BEEN APPOINTED BY RBI AS ONE OF THE CENTRAL STATUTORY AUDITORS OF A MAJOR NATIONALISED BANK ON 2008 FOR 3 YEARS. IN THE YEAR 2022 C & AG HAS APPOINTED IT AS STATUTORY CENTRAL AUDITOR OF CENTRAL COALFIELDS LIMITED. IN GOVT SECTOR IT IS EMPANELLED WITH AND EXECUTING ASSIGNMENTS FROM LICI, CIL, MAJOR NATIONALISED BANKS ON REGULAR BASIS APART FROM SERVING MULTINATIONAL CLIENTS IN PRIVATE SECTOR. DURING OCTOBER, 2011 IT HAS CHANGED IT'S NAME AS SPAN & ASSOCIATES AS PER ICAI GUIDELINES.

SUMMARY STATUS AS ON DATE

Particulars	On or after 24.10.2011	Up to 23.10.2011
Name	: SPAN & Associates	S. Ganguli & Associates
ICAI Firm Registration No	: 302192E	302192E
RBI Unique Code No	: 070137	070137
CAG Empanelment No.	: CA0424	CA0424
Address	: 14/28, Golf Club Road, Ground	14/28, Golf Club Road, Ground
	Floor,	Floor,
	Kolkata - 700 033	Kolkata - 700 033
Telephone No	: 033-24235086/87/99/5104	033-24235086/87/99/5104
*	200 0 10	033-64517229
Tel Fax	: 91-33-24235086	91-33-24235086
E-Mail	: spanca1979@gmail.com	info@casga.net
	info@spanca.in	sg_associates@vsnl.net



Merger of Firms - Seniority/ Firm Name Issues - (24-09-2009)

Page 1 of 1



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

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Merger of Firms - Seniority/ Firm Name Issues - (24-09-2009)

To give boost to the capacity building of the Chartered Accountants firms, the Council in its 250th meeting held in April 2005 had approved a scheme envisaging merger of two or more firms of Chartered Accountants into one firm so that larger firms could come into existence.

The Council in its 280th meeting held in August, 2008 while considering issues relating to seniority of firm and name of the merged firm as a consequence to the merger of firms restated that as and when two or more firms of Chartered Accountants merge, the seniority of the oldest firm amongst the merging firms will be given to the merged firm and the merging firms will have flexibility to choose a name of the merged firm provided the provisions of the Regulation 190 are duty met and the seniority will be reflected as deemed seniority in the firm constitution certificate.

While considering a specific question as to whether such a decision will also apply to previous merger cases (i.e. prior to August 2008), the Council in its 268th meeting clarified that the decision already taken by it in its 260th meeting held in April 2005 will apply to all merger cases which had taken place effective from April 2005 onwards i.e. the decision be given effect retrospectively.

In other words, the principles of seniority and choosing the name of merged firm in accordance with the above decision of the Council will be effective in respect of all merger of Chartered Accountants firms which have taken place from April 2005 onwards.

Secretary



BACK DROP:

S P A N & Associates (Formerly S. Ganguli & Associates), Chartered Accountants, was born in June 1979. The Firm has considerable focus in almost all the facets of the accounting and auditing profession. It is manned by ELEVEN thorough bred matured professionals groomed through years in various industries, auditing, consultancy, taxation and secretarial functions. The firm is duly empanelled with CAG, RBI, RAA – Bhutan, Banks, Coal India, LICI and other Financial Institutions.

The Firm has acquired the capacity and thus ability to shake off the traditional pedestrian approach to look at things what it is but confidently look for what it should be and effectively helps to become so. It is capable of looking beyond the Balance Sheet and provides state-of-the art services to the society.



Business/Legal Structure:

PARTICULARS OF THE FIRM

Name of the Firm SPAN & ASSOCIATES - PARTNERSHIP FIRM

(Formerly S. Ganguli & Associates)

2. Date of Establishment 6th June 1979 3. I.C.A.I. Registration No. : 302192E

4. RBI Unique Code No. : 070137 5. C & AG Registration No. : CA0424 6. RAA Empanelment No. : KK-26

7. Address of Head Office : 14/28, GOLF CLUB ROAD, GROUND FLOOR,

KOLKATA - 700 033.

Telephone No : (033) 2423 5086/87/99/24235104

Tele fax : +91 - 33 - 2423 5086

Email : spanca1979@gmail.com / info@spanca.in

8. Branch/Office : | Jamshedpur | Guwahati | Port Blair | Ranchi | Bhubaneswar |

9.	Full-time Partners Name	Membership No.	Date of becoming	Date of becoming	Date of Joining the
(i)	CA. HIRENDRA KUMAR MITRA	003397	A.C.A 24-11-1955	F.C.A	firm
ii)		059220		20-08-1982	24-10-1984
iii)	CA Assessed		26-08-1998	02-09-2003	01-03-1999
111111		064631	13-02-2006	01-02-2012	01-10-2008
iv)	CA. BEJOY KRISHNA DE	001551	01-07-1949	19-04-1956	15-12-2008
v)	CA. TAPAN KUMAR DAS CISA, DISA	053080	05-03-1986	13-12-2006	CONTRACTOR OF THE PROPERTY
vi)	CA. KARTIK CHAKRABARTI	015363			28-12-2010
vii)	CA. SUKANTA PALIT		14-11-1973	11-01-2011	26-02-2011
viii)	CA. BISWANATH PAL	057072	09-02-1995	24-09-2015	01-10-2015
100	CA D	052273	06-08-1984	09-08-2016	02-11-2015
ix)	CA. BISWADEEP SINHA DISA	055481	01-04-1991	09-04-2009	01-12-2016
x)	CA. VIVEK GUPTA	310353	10-08-2016	VENEZULO DE CAMPANTO DE LA COMPANSIONA DE	
xi)	CA. PIYUSH LAKHOTIA			12-08-2021	25-07-2018
	A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP	307713	31-10-2014	ž:	07-12-2020

10. Audit Staff Employed:

Qualified Asstt CA		i)	CA. Sushovan Sett	ACA, DISA	M. No. 314728
		ii)	CA. Maruwada Srinivas Rao	ACA	M. No. 055281
		iii)	CA. Sakina Jahan	ACA	
		iv)	CA. Nimai Kumar Das		M. Mo. 472128
			Tuliful Dus	FCA	M. Mo. 051309
Qualified Asstt CMA	12	i)	CMA Abhik Mandal	ACMA	M. No. 025743
		ii)	CMA Gopal Chandra Das	ACMA	M. No. 022527
		iii)	CMA Saibal Mitra	ACMA	M. No. 021398
		iv)	CMA Saibal Chatterjee	ACMA	M. No. 018427
		v)	CMA Shib Shankar Ghosh	ACMA	M. No. 012599

Audit Staff : Over 60 including people with an CMA/Engineering/IT background

Banking : Bank Audits are handled by our Bank Audit Division headed by a Retired Senior

Bank Manager with CAIIB qualification under the supervision of Partners. Ex-GM of a Cooperative Bank and one Ex-Chief Manager of a Nationalized Bank are also

working with us as Associates.

Others : We have other associates from Oil & Gas, Mining, FMCG, Telecommunications.

Media, Marketing, Manufacturing, Engineering, Retail, Construction and Real

Estate.

Location and Reach:

Head Office

Kolkata

 14/28, Golf Club Road, Ground Floor, Kolkata – 700 033

Branch Office:

Jamshedpur

 C/o, Mr. H N Jha., Flat No. 103, 3rd Floor, Heaven Palace, Behind M. P. Tower, Adityapur, Dist. West Singhbhum, Jamshedpur – 831013

Guwahati

C/o, Mr. Raju Ghosh, H/O 9, Prabha Encleva,
 Udaypur Kalimandir, Birubari, P. O. Gopinathnagar, Dist. Kamrup, Guwahati – 781016

Port Blair

 C/o, K. D. Bose, House No. 30, Junglighat Colony, Port Blair-744103

Ranchi

 C/O Mr. Amit Kumar Chanda, 140 Old AG Colony, Kadru, Ranchi – 834002

Bhubaneswar

 C/O Mr. Manoranjan Das, 342, Brahmeswar Lane, P.O. GGP, P.S.: Mancheswar, Bhubaneswar, Dist: Khurda, Odisha, PIN: 751025



2. Services Offered:

Audit and Assurance Services	☐ IND AS Implementation☐ IFRS Implementation
Audit & Assurance	☐ Statutory Audit ☐ Investigation ☐ Compliance Audit ☐ Tax Audit
Taxation	☐ Tax Compliance & Representation ☐ GST Consultancy ☐ Tax Management Services ☐ Registration & Return Filing
Management Audit	☐ Internal Audit ☐ Special Audit ☐ Due Diligence ☐ Forensic Audit
Corporate Advisory Service	☐ Business Process Review ☐ Project Monitoring ☐ Corporate Law Advise
Information System Audit	☐ Migration Audit ☐ Data Security ☐ Application System Audit ☐ I S Audit



3. Industry Expertise:

In Bhutan

GOVERNMENT DEPARTMENTS:

SI	Name of the Company/Organisation	_		
No	and company/ or gamsacion	1.	Type of Audit	Year of Audit
1.	Druk Air Corporation Limited, Bhutan	1		a TL A CATALANTA
2.	Army Welfare Project	⊣ ÷	Statutory Audit	2012, 2013, 2014
3.	National Housing Development Corporation Ltd	1:	Statutory Audit	2018, 2019
	Transfer Housing Development Corporation Ltd	1:	Statutory Audit	2021

PUBLIC & PRIVATE SECTOR COMPANIES:

SI No	Name of the Company/Organisation		Type of Audit	Vers factor
1.	Druk Wang Alloys Ltd	:	Statutory Audit	Year of Audit 2020, 2019
2.	Druk GYPProducts & Chemicals Limited			2015, 2016, 2017
3.	Druk Petroleum Corporation Limited	- 1	Internal Audit	2017
4.	Physics Seeding of Corporation Limited	:	Statutory Audit	2017
	Bhutan Engineering Company Pvt. Ltd	:	Statutory Audit	2016, 2017
5.	Bhutan Engineering Power Company Pvt. Ltd	1	Statutory Audit	
6.	Tashi Real Estate Private Limited	1		2016, 2017
7.	Tashi Thuendel Lerig Private Limited	- 1	Statutory Audit	2017, 2019
8.	Sersang Pvt Ltd	- 1	Statutory Audit	2019
9.		:	Statutory Audit	2016, 2017
	Bhutan Fruit Products Private Limited		Statutory Audit	
10.	Yuendrung Real Estate Private Limited	1:		2021, 2022, 2023
11.	Yuendrung Construction Private Limited		Statutory Audit	2019
	and obtain action Frivate Limited		Statutory Audit	2019

SPECIAL AUDIT:

SI No	Name of the Company/Organisation		Type of Audit	Year of Audit
1.	Bhutan Engineering Company Pvt. Ltd	-		
z. pateran Engineerin	PVL Ltd	1	Business Process Review	2016



<u>In India</u>

Area / Sector	Name of the Company (Major ones)	Catego	Pry Details of audit conducted - Statutory/Internal Audit	Year of Audit
Manufacturing	Charl Authority Cl. 11			
& Engineering	Steel Authority of India – IISC Steel Plant – Burnpur	O PSU	Statutory Audit under CAG	2014-15, 2013-14
	Braithwaite & Co	PSU		2012-13, 2011-12
	Andrew Yule & Co. Limited		Internal Audit	2024-25, 2023-2 2022-23
		PSU	Internal Audit	2022-23, 2021-22 2020-21, 2019-20
	Hooghly Cochin Shipyare Limited (HCSL)	d PSU	Internal Audit	2014-15, 2013-14 2022-23,
	Kulick Co-operative Mill Producers' Union Ltd	Deptt	Statutory Audit	2019-20, 2018-19
	West Bengal Electronics Industry Dev. Corpn. Ltd	16 MG6701614	Internal Audit	2020-21, 2019-20, 2018-19
	Webel Venture Capital Ltd The Jute Corporation of India Limited The Jute Corporation of India Limited Cotton Corporation of India Durgapur Chemicals Ltd	PSU	Internal Audit	2020-21, 2019-20, 2018-19
			Internal Audit	2021-22, 2020-21
	Limited		Statutory Audit of Gratuity Trust	2017-18, 2018-19 8 2019-20
	Durganus Ch.	PSU	GST Audit	2019-20
	Sometime Chemicals Ltd	PSU	Internal Audit	2020-21
	Security Printing and Minting Corporation of India Limited	COMME	Internal Audit	2016-17
	Jharkhand State Beverages Corporation Ltd - Ranchi	III CONTRACT	Internal Audit	2017-18, 2016-17
	Burn Standard Co. Ltd.	PSU	Internal Audit	2012-13
	Burn Standard Co. Ltd.	PSU	Physical Verification of Stock	As on 31.03.2013
	Eastern Distilleries & Chemicals Ltd West Bengal State Leather Development Corporation	PSU	Statutory Audit under CAG	2000-01 to 2003-04
			Statutory Audit under CAG	1993-94 to 1995-96
	Mather & Platt (India) Ltd	Private	Internal Audit	2012-13, 2011-12
	Kilburn Engineering Ltd	Private	Internal Audit	Since 2011-12 to 2018-19
ower / Energy	West Bengal State Electricity	PSU		
	Transmission Co. Ltd West Bengal State Electricity	200007/	Internal Audit of Units	2024-25, 2023-24
	Transmission Co. Ltd North Eastern Electric Power	PSU	Statutory Audit under CAG and Tax Audit	2021-22, 2020-21
	Corporation Ltd North Eastern Electric Power	PSU	Statutory Audit under CAG	2015-16 to 2019-20, 1997-98 to 1999-00
	Corporation Ltd Power Grid Corporation of India		Internal Audit	2024-25, 2023-24, 2022-23
	Limited	PSU	Internal Audit	2022-23, 2021-22, 2020-21, 2016-17,
	North Eastern Electric Power Corporation Ltd Maharashtra State Power		GST Audit	2015-16, 2014-15 2020-21, 2019-20, 2018-19, 2017-18
	Generation Company Limited		Internal Audit of Units	2022-23, 2021-22, 2020-21, 2019-20, 2018-19, 2017-18, 2016-17, 2015-16
	Maharashtra State Power Generation Company Limited	PSU	Correctness of Excise/Customs Buty Exemption Certificate	2017-18

Area / Sector	(Major ones)	Catego	- addit conducted -	Year of Audit
	Maharashtra State Pow	er PSU	PV of Inventory at TPS	A STATE OF S
	Generation Company Limited			2017-18, 2016-17
	Maharashtra State Electrici	ty PSU	Internal Audit	2015-16
of the Bullion	Transmission Co Ltd NTPC Limited		0.000.000.000.0000000000000000000000000	2015-16
A STATE OF THE PARTY OF	NI PC Limited	PSU	Internal Audit	2022 22 2021 20
			Control of the Contro	2022-23, 2021-22 2016-17, 2015-16
	NHPC Ltd			2014-15
	······ c atu	PSU	PV of Stores & Fixed Assets	2019-20, 2018-19
	NTPC Limited	DOM:	1	2017-18
	- I milited	PSU	PV of Inventory	2019-20, 2018-19
	West Bengal State Electricity	y PSU	100	2017-18
	Distribution Company Ltd	FSU	Internal Audit	2012-13
and the least	West Bengal Renewable Energy	y PSU	Statut A N	
	Development Agency	, , , , ,	Statutory Audit	2011-12, 2010-11,
	A STATE OF THE STA			2009-10 & 2008-0
Mining	Central Coalfields Limited	PSU	Statutes A. de	
	The state of the s		Statutory Audit under CAG and Tax Audit	
	NLC India Limited	PSU	Internal Audit of Units	2022-23
	113		methal Audit of Units	2021-22, 2020-21,
	Coal India Limited	PSU	Internal Financial Control (IFCs)	2019-20
	Coal India Limited	PSU		2016-17
	P	2000000	Internal Audit - Systems/ Transactions	
	Eastern Coal Fields Ltd.	PSU	The Continue of the Continue o	2014-15
	II.	1	Transactions - Systems/	
	Hearing C			2011-12, 2005, 2004
	Uranium Corporation of India	PSU	Statutory Audit under CAG and	
			Tax Audit	1,200,10
	Northern Coalfields Limited	PSU	Road Sale	2008-09, 2007-08 2018-19, 2009-10
	South Eastern Coalfields Limited	PSU	PV of Stores & Spares and allied	2018-19, 2017-18
	Mineral Exploration Corpn Ltd	Part	Job	2010-19, 2017-18
	Northern Coalfields Limited	PSU	Internal Audit	2011-12
	coanicids Limited	PSU	PV of Stores & Spares of Stores	2011-12, 2010-11
	South Eastern Coalfields Limited	DCII	and PV & Recon of Fixed Assets	10,0010 11
	Countries Emilied	PSU	Internal Audit of Salary & Wages	2010-11
	Bharat Cooking Coal	PSU	(2nd phase)	S-240-000 (S-241)
	Central Coalfields Limited	PSU	Certification of Annual Production	2010-11
	Central Coalfields Limited	PSU	Physical Verification of Stores	As on 31/12/2017
	E/ 1-14/04/4004	100	Internal Audit - Systems/	January 2010 to
	Central Coalfields Limited	PSU	Transactions Wages Salam 9 All	March 2011
	S ASSESSMENT OF THE STATE OF TH		Wages, Salary & Allowance paid to employees	2009-10
ometus II			Employees	
onstruction/ ifrastructure	NBCC (India) Ltd	PSU	Internal Audit	7000
astructure	Nasi- I am		Some Address of the Control of the C	2022-23, 2021-22,
	National Highways Authority of India	PSU	Internal Audit	2020-21, 2016-17
			50/76 (3No/74) X 30 N 10	2023-24, 2022-23, 2021-22
A THE	National Highways Authority of India	PSU	GST Audit	2022-23
	THE RESIDENCE OF THE PARTY OF T			2022-23
	National Highways Authority of India	PSU	Deployment of Accountant	2022-23
A DESIGNATION OF THE PERSON OF		Date:	and the contract of the contra	
	National Highways Authority of India	PSU	Concurrent Audit	2023-24
	Danies Cald C	neu		
THE PARTY OF THE P	Limited	PSU	nternal Audit	2022-23, 2021-22,
				2020-21, 2016-17,
	Garden Reach Shipbuilders &	pen		2015-16, 2014-15
	Engineers Ltd	PSU I	nternal Audit	2015-16, 2014-15,
		nou /	1 1000 JULY	2013-14, 2012-13
	Bharat Bhari Udyog Nigam Limited (BBUNL)	PSU 1	nternal Apdin	2010-11 to 2015-16
	- Inner [DDONE]	1/10	A L Territ	

Area / Sector	(Major ones)	Categor	y Details of audit conducted - Statutory/ Internal Audit	Year of Audit
	BBJ Construction Co. Ltd.	PSU	Internal Audit	2022-23 From 2012-13 to
				2019-20
Insurance	Life Insurance Corporation of India		Internal Audit of Branches and Divisions under Eastern Zonal Office	2024-25, 2023-2 2022-23
	Shriram General Insurance Co		Statutory Audit	2016-17, 2015-16 2014-15, 2013-14 2012-13
	Life Insurance Corporation of India (Guwahati RO)	of PSU	Statutory Audit and Tax Audit	2012-13, 2011-12, 2010-11, 2006-07,
	National Insurance Co (Divisional Office)	p. PSU	Statutory Audit under CAG and Tax Audit	
	New India Assurance (RO & DO)	PSU	Statutory Audit under CAG and Tax Audit	2003-04 & 2002-0 1999-2000 to 2003 04
Tele-	Phonest Co. 1			
Communication	Bharat Sanchar Nigam Ltd.	PSU	Internal Audit	2023-24, 2022-23, 2021-22
	Bharat Sanchar Nigam Ltd.	PSU	Statutory Audit under CAG and Tax Audit	2019-20, 2018-19, 2017-18, 2016-17,
	Bharat Sanchar Nigam Ltd.	PSU	GST Audit	2004-05 to 2006-0 2019-20, 2018-19, 2017-18
Publication	Audit Bureau of Circulations (ABC)	Autono mous	Circulation Audit of NEWS Paper	Since 2018
Petro Chemical	Assam Petrochemicals Ltd	PSU	Statutory Audit under CAG and Tax Audit	2010-11 & 2009-10
Aviation	Airport Authority of India	PSU	Internal Audit - NSCBI Airport, Kolkata & Ranchi Airport	2023-24
	Airport Authority of India	PSU	Internal Audit - Port Blair	2021 22 22
	Pawan Hans Helicopters Ltd.	PSU	Internal Audit/Accounting Support	2021-22, 2020-21 2004-05 to 2013-14
	Druk Air Corporation Ltd.	PSU	Statutory Audit under Royal Audit Authority, Bhutan (RAA)	2014, 2013, 2012
ourism	West Bengal Forest Development Corporation Ltd	Govt. Deptt	Internal Audit - South Bengal	2023-24, 2022-23
THE RESIDENCE	Andaman & Nicobar Islands		Division Statute A. U.	X-545.2
	Integrated Dev. Corpn Ltd	523 - 7	Statutory Audit under CAG and Tax Audit	2018-19, 2017-18. 2016-17, 2015-16
	West Bengal State Forest Development Agency	Deptt	Statutory Audit	2018-19
	West Bengal Zoo Authority	Deptt		2019-20, 2018-19
	Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	Govt. Deptt	Internal Audit	2012-13
	UP State Tourism Dev. Corpn. Ltd	Govt. I Deptt	nternal Audit & Tax Audit	2000-01
the second second second	West Bengal Tourism Dev. Corpn. Ltd	PSU	itatuting Audit under CAG and	1994-95, 1995-96 &

Area / Sector	Name of the Company (Major ones)	Categor	y Details of audit conducted - Statutory/ Internal Audit	Year of Audit
Health Care/	Chittaranian Cour Co. I	16		
Hospital	Chittaranjan Seva Sadan, Kolkata & Coochbehar Govt. Medical College	Govt. Deptt	Internal Audit	2024-25
	Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura	Govt. Deptt	Internal Audit	2023-24, 2022-23 2021-22, 2020-21 2019-20
	Ballavpur Rural Hospital, Burdwan	Govt. Deptt	Internal Audit	2023-24, 2022-23
	National Health Mission - West Bengal	Govt. Deptt	Concurrent Audit	2023-24, 2022-23 2021-22, 2020-21
	HLL Lifecare Limited	PSU	Internal Audit	2019-20 2020-21
	National Health Mission - West Bengal	Govt. Deptt	Special Audit of Private Covid Hospital requisitioned by Govt	2020-21
	Baruipur S.D. Hospital & Satyabala Devi I.D. Hospital	Govt. Deptt	Internal Audit	2018-19, 2017-18, 2016-17, 2015-16
	The National Medical College & Hospital, Kolkata and Kakdwip Sub Div. Hospital	Govt. Deptt	Internal Audit	2014-15, 2013-14, 2012-13, 2011-12
	Sub-Divisional Hospital, Tehatta, Nadia	Govt. Deptt	Internal Audit	2010-11
	The National Medical College & Hospital, Kolkata	Govt. Deptt	Internal Audit	2009-10 & 2010-1
	Dr B C Roy Chest Sanatorium, Dhubulia	Govt. Deptt	Internal Audit	2008-09, 2007-08
	Abinash Dutta Maternity Home	Govt. Deptt	Internal Audit	2008-09, 2007-08, 2006-07
	Aparup Udyog Pvt. Ltd	Private	Statutory, Tax & GST Audit	2020-21
	BMRC Hospital Ltd	Private	Statutory, Tax & GST Audit	2020-21
	Nephron Hospital Pvt. Ltd	Private	Statutory, Tax & GST Audit	2020-21
	Sanjibani Medisales Pvt. Ltd	Private	Statutory, Tax & GST Audit	2020-21
griculture	West Bengal State Agricultural Marketing Board	Govt. Deptt	Statutory Audit of Alipurduar Zilla Regulated Market Committee (AZRMC)	2023-24, 2022-23, 2021-22
	National Seeds Corporation Ltd	PSU	Internal Audit	2022-23, 2021-22. 2020-21,
	National Seeds Corporation Ltd	PSU	VAT Audit	2011-12 to 2015-16 2013-14
	West Bengal State Seeds Corporation	Govt. Deptt	Pre-audit for Kharif 2014 and Rabi 2014-15 under MNAIS	2015-16, 2014-15
	West Bengal Food Processing Industries and Horticulture	-	Statutory Audit	2014-15 & 2013-14
	Food Corporation of India	Govt. Deptt	Internal Audit & PV - WB Region	2013-14
	Agricultural Technology Management Agency (ATMA)	Govt. Deptt	Statutory Audit	2011-12
rtilizer	Indian Promise	/ AS	SOC	
	Indian Farmers Fertiliser Cooperative Limited (IFFCO)	PSU Ko	Stack Audit	2002-03 to 2004-05



Area / Sector	Name of the Company (Major ones)	Categor	Details of audit conducted – Statutory/Internal Audit	Year of Audit
Education	Indian Association 6	1.		
	Indian Association for the Cultivation of Science.	mous	Statutory Audit	2023-24, 2022-23
	The Institute of Chartered Accountants of India	mous	Statutory Audit - Jamshedpur Branch	2024-25, 2023-24 2022-23
	Applied Nutrition	t Autono d mous	Statutory Audit	2024-25, 2023-24
	The Institute of Cost Accountants of India - EIRC	Autono	Statutory Audit	2020-21, 2019-20, 2018-19, 2017-18
	Management Development Institute, Murshidabad	Autono mous	Capital Assets Tagging Work and Filling of GST Return, TDS Return & P. Tax Return	2020-21, 2019-20, 2018-19, 2017-18
	Bose Institute		Statutory Audit	2021-22, 2020-21. 2019-20
	Navodaya Vidyalaya Samiti	Autono mous	Internal Audit	2022-23, 2019-20, 2018-19 2005-06 to 2008-09
	Paschim Banga Sarba Siksha Mission	Govt. Deptt	Internal Audit	2018-19, 2017-18, 2016-17, 2015-16, 2014-15, 2012-13
	Axom Sarba Siksha Abhiyan Mission	Govt. Deptt	Internal Audit	2019-20, 2018-19
	Sarba Siksha Mission - Ranchi	Govt. Deptt	Statutory Audit	2022-23, 2021-22, 2014-15, 2013-14, 2012-13
	Rashtriya Madhyamik Shiksha Abhijan, West Bengal	Govt. Deptt	Statutory Audit	2015-16, 2014-15
	Rashtriya Madhyamik Shiksha Abhijan, Assam	Govt. Deptt	Statutory Audit	2012-13 & 2011-12
	Court of them	Govt. Deptt	Statutory Audit Schools	Since 2011-12 2001-02 to 2005-06
	Satyendra Nath Bose National Centre for Basic Science	Autono mous		01/01/2014 to 30/06/2015
	Education	Govt. Deptt.		2013-14, 2012-13, 2011-12,
	C-ut - Claim	Govt. Deptt	Statutory Audit - 2 Colleges	2007-08
extile	West Dinajpur Spring Mills	PSU	Statutory Audit under CAG	1996-97 to 1998-99
ccounting & axation	(Accts) Dept	Govt. Deptt	Filing of quarterly E-TDS return	2009-10 & 2008-09
	Housing & Urban Dev. Corp. Ltd. (HUDCO)	1/10 /	Certification of Accounts	2011-12



Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted - Statutory/ Internal Audit	Year of Audit
Public Utility Service/Social Sector Projects	Panchayats & Rural Development Department	Govt. Deptt	Audit for MGNREGA Accounts	2022-23, 2020-21
	State Child Protection Society, West Bengal	Govt. Deptt	Statutory Audit on the Accounts	2424-25, 2023-24, 2022-23, 2021-22, 2020-21, 2019-20
	Tripura State AIDS Control Society	Govt. Deptt	Internal Audit	2019-20, 2018-19, 2017-18
	Jharkhand State AIDS Control Society	Govt. Deptt	Internal Audit	2017-18, 2016-17
	Swachh Bharat Mission (Gramin)-Bongaigaon (PHE)	Govt. Deptt	Statutory Audit	2016-17, 2015-16
	Assam State Disaster Management Authority	Govt. Deptt	Statutory Audit	2014-15, 2013-14, 2011-12 & 2012-13 2009-10 & 2010-11
	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREG)	Govt. Deptt	Audit of accounts of Employee Guarantee Fund	2012-13
	West Bengal State Nutrition Strategy & Monitoring Unit	Govt. Deptt	Internal Audit	2010-11
	Public Health Engineering Department - Nalbari Circle	Govt. Deptt	Statutory Audit	2010-11
	Public Health Engineering Department - Nagaon Circle	Govt. Deptt	Statutory Audit	2011-12
	Public Health Engineering Department-Hengrabari Circle	Govt. Deptt	Statutory Audit	2009-10
	Islampur & Kaliaganj Municipality of Uttar Dinajpur.	Govt. Deptt	Authentication & certification of Balance Sheet	As on 01.04.2007



4. Team Composition and Key Personnel:

CA HIRENDRA KUMAR MITRA, Partner

Academic and Professional Qualification:

- Bachelor of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India

Worked around 14 years in Wellman Incandescent India Ltd, a Multi-National Company with parent office in the U.K. specialised in Design, Manufacturing, Erection & Commissioning of Industrial heat Treatment Furnaces and makers of Power Transmission couplings. Joined as Finance Controller and Secretary, retired as President. Looked after the Departments of Finance & Accounts, Costing & Inventory Management, Secretarial Matters, H.R.D., Income Tax, Central and State Sales Tax, Customs and Central Excise Duty. Also associated with the Production, procurement of Inputs, Imports and Exports, Marketing, Estimating and Policy matters.

20 years in B B J Construction Co Ltd, one of the foremost Indian organisations of Civil and Structural Engineers and Contractors in India both the famous Howrah Bridge and the modern Second Hooghly Bridge over river Ganga in Calcutta have been constructed by BBJ. As Secretary and Chief Accountant, departments under control: Finance, Accounts, Purchase, Inventory, Secretarial, HRD, Direct and Indirect Taxation, Imports and Exports.

One year in Lovelock and Lewes, Chartered Accountants as Qualified Assistant. Experienced in Audit of Imperial Tobacco Ltd (now ITC), Britannia Biscuits Co Ltd, James Finlay, Bird & Co Ltd. etc.

Joined profession in 1984 as a Partner of S P A N & Associates (formerly S Ganguli & Associates) Chartered Accountants, Experienced in handling various types of Audit in Public and Private Sector, Insurance Companies, Central Statutory Audit of Nationalised Bank, State Government undertakings such as West Bengal State Tourism Development Corporation Ltd., West Bengal Leather Development Corporation Ltd. Internal Audit of Public Sector undertaking such as National Seeds Corporation of India, Systems & Transaction Audit and Special Audit of units of Eastern Coalfields Ltd, Central Coalfields Ltd, Internal Audit of ECL & NECL under Coal India Ltd.

Has wide experience in conducting Statutory & Internal Audit of Steel and Coal Industries. Conducted Internal, Statutory, Special Audit in various Companies in both Public and Private sector.

- West Bengal State Electricity Transmission Co. Ltd
- Braithwaite & Co
- Sarba Siksha Mission
 Ranchi
- Panchayats & Rural Development Deptt.
- Maharashtra State Power Generation Co Ltd
- · Andrew Yule & Co. Limited

- BBJ Construction Co. Ltd.
- South Eastern Coalfields Limited
- Coal India Limited
- Paschim Banga Sarba Siksha Mission
- National Seeds Corporation
 Ltd
- S N Bose National Centre for Basic Science

- Food Corporation of India
- Bank of India
- Indian Bank
- Central Bank of India
- UCO Bank
- · Union Bank of India
- United Bank of India
- Vijaya Bank
- Indian Overseas Bank
- Punjab & Sind Bank

CA SUMIT KUMAR BASU, Partner

Academic and Professional Qualification:

- Bachelor of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India

Over 24 years of professional experience, since 1998. He has extensive experience in audit of Banks including Statutory Central Audit of a Nationalised Bank, NBFCs, Insurance, Manufacturing, Power, Mining, Aviation, Textiles, FMCG Companies, spanning over more than 18 years. He has also Experience in Audit of Social Sector like education and health. He has carried out extensive due diligence and assurance assignments for major multinational corporations and was involved in the process of issue of IPO of a major Nationalized Bank.

Empanelled as Peer Reviewer with ICAL

- Central Coalfields Limited
- Power Grid Corporation of India Limited
- NTPC Limited
- Andaman & Nicobar Islands Integrated Dev. Corpn Ltd
- Security Printing and Minting Corporation of India Limited
- NBCC (India) Ltd
- Maharashtra State Power Generation Company Limited
- National Thermal Power Corporation Limited
- Steel Authority of India IISCO Steel Plant Burnpur
- Union Bank of India
- State Bank of India
- Allahabad Bank
- The Karur Vysya Bank Limited



CA AMLAN KUSUM MANDAL, Partner

Academic and Professional Qualification:

- Bachelor of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- Diploma in Information Systems Audit DISA from ICA1
- Certificate course on International Financial Reporting Standard (IFRS) from ICAI
- Certificate Course on Forensic Accounting & Fraud Detection from ICAI
- Certified with Bank Concurrent Audit Course by ICAI,
- Certified valuer from ICAI

Started career as co-founder of a Leather Export and Manufacturing firm in the year 2000. Retired on 2005. Became qualified Chartered Accountant in the year 2005, November and joined as Commercial Manager in C.F.C.P. Ltd. Looked after Accounts, Taxation, Costing, MIS and Commercial activities.

Joined in Profession in the year 2006 December. Qualified in Information System Audit(DISA) from Institute of Chartered Accountants in India and became Partner in the year 2008.

Completed certificate courses on IFRS, Valuation and Bank Concurrent Audit conducted by ICAI.

Having hands on experience in Tally, ERP, SAP and FINACLE.

Thorough experience in Statutory Audits and Internal Audits of various industries falling under Mining, FMCG, Engineering, Aviation, Retail and Banking.

Having experienced in industry:

- Central Coalfields Limited
- West Bengal State Electricity Transmission Co. Ltd
- Andaman & Nicobar Islands Integrated Dev. Corpn Ltd
- Bharat Sanchar Nigam Ltd.
- Uranium Corporation of India Ltd.
- Steel Authority of India-IISCO Steel Plant -Burnpur
- The Institute of Chartered Accountants of India
- Maharashtra State Power Generation Co. Ltd.
- North Eastern Electric Power Corporation Ltd
- Braithwaite & Co
- Life Insurance Corporation of India

- Andrew Yule & Co. Limited
- NTPC Limited
- BBJ Construction Co. Ltd.
- Bose Institute
- West Bengal Electronics Industry Dev. Corpn.
 Ltd
- NHPC Ltd
- Garden Reach Shipbuilders & Engineers Ltd
- Paschim Banga Sarba Siksha Mission
- Indian Bank
- Central Bank of India
- Oriental Bank of Commerce
- Punjab National Bank
- United Bank of India

Proficient in auditing in a computerized / ERP environment having audit experience in an IT and Software Development company





CA BEJOY KRISHNA DE, Partner

Academic and Professional Qualification:

- Masters of Arts (MA)
- Bachelor of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- M.C.M.I. (London)

Did Masters from the University of Calcutta. Post-qualification as CA after a stint of article ship with Messrs Lovelock & Lewes, joined industry and held important and senior executive positions in Gramophone Company Ltd. (His Master's Voice) and Machinery Corporation Ltd., a company in the Mahindra & Mahindra group. Was on the Board of Directors of The Microprocessor Manufacturing Company Private Ltd and also acted as its Secretary. Selected by the Institute of Chartered Accountants of India, New Delhi as one of the members of its 8-member In-country Study Team on Budgetary Control to survey the practices employed by leading Indian Companies in the Calcutta Industrial Region including Ranchi and Jamshedpur. A keen student of Management studies, particularly in Financial Management, attended a large number of national and international seminars and conferences. A long-time member of the Chartered Management Institute, UK (formerly, British Institute of Management). Holder of Card of Recognition from the Institute of Chartered Accountants of India, New Delhi in commemoration of completion of 50 years of continuous membership on 1st July 1999. Also awarded a Plaque by the President of the Institute in salutation of the 60sh year of membership on the occasion of Diamond Jubilee Year of ICAI on 1st July 2009.

A split personality, has a literary bend of mind and a flair for writing, having authored and published a great number of poems, lyrics, short stories, articles and letters in periodicals, magazines and India's leading national and business dailies.

Having experienced in industry:

Having experienced in Banking Sector, Accounts & IT returns related jobs for Private Limited & Small Business Concern



CA TAPAN KUMAR DAS, Partner

Academic and Professional Qualification:

- Bachelor of Science (B. Sc.)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- Diploma in Information Systems Audit DISA from ICAI
- Certified Information Systems Auditor (CISA)

Joined Mather Platt (UK)'s Indian Business as a Trainee Accountant in early 1978 after passing final examination of the ICAI. The Company was globally known for Fire Protection system. The business was subsequently taken over Mather Platt (India) Ltd, a widely held public limited Company. Mr. T K Das was mainly associated with Fire Protection Business and worked in various locations in various responsibilities in his career with Mather & Platt. He finally left service in the year 2004, as DGM (F&A). During his long stint with the Company he discharged the following functions and responsibilities:

- 1. Development of Costing System at Works and computerized accounting system for operations including development of a system for monitoring of dispatches of equipments for fire protection systems for timely completion of Projects.
- 2. Complying with International Reporting Standard for Global Consolidation.
- 3. Discharged responsibility as head of operation in Easter Region for Turnkey contracts, which includes finalizing Tender for Quoting for Projects, looking after big Turnkey Contracts with Organisation like, NTPC, BPCL, DVC, BRPL, Engineers India Limited, recovering of outstanding from Customers.
- 4. Compliance of Labour Laws, Direct/Indirect Taxation including Excise Laws.
- 5. Looked after Legal matters relating to Contracts for recovery of dues and other business litigations.
- 6. Acted as a compliance Officer under Indian Companies ACT as head of Finance & Accounts at Company's Head Office.

After leaving service, he started practice individually and joined S P A N & Associates (Formerly S Ganguli & Associates) as a Partner in 2010.

He has expertise in Indirect Taxation and thorough experience in Insurance, Coal, Steel and Social sector

Having experienced in industry:

- Steel Authority of India IISCO Steel Plant Burnpur
- North Eastern Electric Power Corporation Ltd
- Shriram General Insurance Co. Ltd.
- Hindustan Unilever Limited
- Kilburn Engineering Ltd
- Paschim Banga Sarba Siksha Mission
- Indian Bank
- IDBI Bank Ltd.



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CA KARTIK CHAKRABARTI, Partner

Academic and Professional Qualification:

- Masters of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- Certified with Bank Concurrent Audit Course by ICAI

Has started his Career with Lovelock and Lewes, Chartered Accountants. Has a rich Experience in Audit of Tea Gardens in Assam & North Bengal, both as Statutory & Internal Auditor. Worked in Steel Authority of India (SAIL), as Executive Director.

Joined in profession on 2011, project finance, direct and indirect taxation, Coal Sector, Telecom, Agriculture, Due Diligence Review, Finance & Banking etc. Worked in Steel Authority of India (SAIL), retired as Executive

Working Experience:

- Served as Chief of Finance of Kulti Foundry under erstwhile IISCO (Now ISP, SAIL) till October 1997.
- Served as DGM Finance (Cost & Budged) with Burnpur Works of IISCO (Now ISP, SAIL) till June 2002.
- Served as GM Finance IISCO (Now ISP, SAIL) since June 2002 & also served as IISCO Finance
- Served as Executive Director Finance with full responsibility of IISCO (Now ISP, SAIL) since October
- Served as Executive Director with RDCIS, SAIL from March 2008 till October 2010.

- Central Coalfields Limited
- Airport Authority of India
- North Eastern Electric Power Corporation Ltd
- West Bengal State Electricity Transmission Co. Ltd
- Maharashtra State Power Generation Company Limited
- National Highways Authority of India
- National Health Mission West Bengal
- State Child Protection Society, West Bengal
- West Bengal Forest Development Corporation Ltd
- The Institute of Cost Accountants of India EIRC Garden Reach Shipbuilders & Engineers Ltd
- Coal India Limited
- Allahabad Bank
- Central Bank of India





CA. SUKANTA PALIT, Partner

Academic and Professional Qualification:

- Bachelor of Science (B. Sc.)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- Associate Cost and Management Accountant (ACMA), Institute of Cost Accountants of India

WORK EXPERIENCE:

Organisation

: SPAN and Associates, Chartered Accountants

Period

: Period Oct. 2015 - Till date

Position

: Partner

Functional Area

: Conducting all types of Audits and Consultancy work in Public and

Private Companies, Banks, Government Companies etc.

Organisation

Bharat Bhari Udyog Nigam Ltd

Period Position

January 2015 - June 2015. Financial Advisor

Key Responsibilities

Finance, Accounts, Commercial etc. with the responsibility of concluding

the Merger of BBUNL with its subsidiary BBJ.

Organisation

The Braithwaite Burn and Jessop Construction Co. Ltd.

Period Position

July 2009 to December 2014 General Manager (Finance)

Key Responsibilities

: Finance, Accounts, Commercial, Administration. Implementation of CSR

Projects

Significant Achievement

: Computerised the Accounts in 2011 which could not be done earlier. Being 2nd in command in the Organisation, looked after procurement of Steel which is the major raw material. Since Jan. 2012 I became In-charge of the Finance and Accounts Division of the Holding Company, Bharat

Bhari Udyog Nigam Ltd

Organisation

: Senbo Engineering Ltd. : Nov.2008 - July 2009.

Period Position

Key Responsibilities

: Vice President (Finance and Accounts)

: Finance, Accounts, Taxation and Project monitoring. Implementation of SAP in the organization.

Significant Achievement

: Implementation of SAP B1 Module

Organisation

Mfar Constructions P Ltd.

Period

Aug.2007 - Oct.2008

Position

Jt. General Manager (F & A)

Key Responsibilities

: In charge of NCR division as Area Manager. Looking after Finance. Commercial, Purchase, Business Development, Administration,

Marketing etc.

Significant Achievement

Started the first Residential Project in NCR area for the Company worth Rs. 100 Cr. Set up the Area office and the Project office. Created necessary infrastructure, monitored Project Execution along with Marketing in

NCR

Organisation

Line of Business

Period

H S Infrastructures & Services P Ltd.

Providing infrastructural support to the Telecom Operators.

December 2006 - August 2007

Position

Vice President

Key Responsibilities

Head of the organization, looking after the entire business and also development of new business

Significant Achievement

Introduced the business of Installation and commissioning of Telecom Equipment and OFC laying

Organisation

Line of Business

: WEBFIL LIMITED

An ISO 9001-2000 accredited company in Andrew Yule Group

Manufacture of Digital Transmission Systems (Telecom) Projects and Services for Telecom Network Manufacturing of Tungsten filaments

Period Position

August 2004 - Dec 2006 General Manager (Finance)

Key Responsibilities

Business Head - Telecom Divn. Additional Charge: Head of Finance, Accounts, Project, Commercial & Administration Deptt of the Company

as a whole.

Significant Achievement

Conceptualized, negotiated and formed a JV for a Telecom Infrastructure Project in an upcoming township with a project outlay in excess of Rs.50 crores Visited South Korea, Taiwan, and China to explore new line of business and identified two new products for Telecom Divn. Guided a team of R&D Engineers to develop the products with own technology which will add significantly to top and bottom line in the year 2007 onwards.

Period

Position

: April 1997 - July 2004

Dy. General Manager (Finance, Commercial and Projects)

Key Responsibilities

: Overall In-charge - Finance and Accounts, Commercial Deptt. & Project Divn. · To look after the General Administration of the Company, Looking after Sales Tax, Excise matters, Liaison with Banks and Fls, Coordination and implementation of Telecom Project, Vendor selection and management for all projects · To secure Business for Telecom Division

Significant Achievement

Liaison with Govt. and Statutory Auditors and finalization of accounts -Implementation of the Contract with ALCATEL for Installation and Commissioning of Mobile phones in four States. Being head of the project, led a team of about 40 engineer/technicians. Managed Finance for the Project including import of various items, collections and payments. · Finalization & Implementation of Fiber Optic Network Projects for Railways · Securing the orders & Implementation of Power Grid Telecom Project (First Phase) from ALCATEL. · Visited France and Italy thrice to negotiate and finalize orders for Microwave Projects

Period Position

April 1994 - March 1997

Key Responsibilities

Senior Manager (Finance & Accounts)

Overall In-charge - Finance and Accounts · Management of funds and Liaison with Banks & FIs · Finalization of Accounts & Audits · Vendor management for Telecom Projects · Telecom Project Services - Planning & Implementation

Significant Achievement

: Negotiation of the order for implementation of telecom network in the four circles for Koshika Telecom · Successful implementation of the above project · Developing Long term Business relation with ALCATEL

France

Period : April 1989 - March 1994 Position Manager (Accounts)

Key Responsibilities : Overall In-charge - Accounts, Excise, Sales Tax · Fund Management ·

Foreign Currency Payment management. Fund management for two

new divisions of the company

Significant Achievement Finalization of the project report of Company's two new divisions.

Arrangement of term loans from FIs and Working Capital from Bank. .

Fund disbursement and Accounting

Period : April 1986-March 1989 Position Dy. Manager (Accounts)

Key Responsibilities To look after Factory & Head Office Accounts

Significant Achievement Prepared project reports for two diversification projects. Coordinated

successfully with Fls' for fund arrangements · Introduction of

Computerization of Head Office Accounts & Sales

Period lune 1984 - March 1986 Position Works Accountant

Key Responsibilities Overall In-charge - Factory Accounts, Costing Stores, Cash & Excise

management

Significant Achievement Introduced total costing system and computerization of Stores &

Accounts.

Organisation Mitra Kundu & Basu, Chartered Accountants

Period May 1979 - May 1984 Position Senior Qualified

Key Responsibilities Leading teams of qualified Accountants for various audit Significant Achievement Head of Internal audit team of Bokaro Steel Plants of SAIL

Organisation Central Coalfields Limited Period : April 1978 - April 1979

Position : Accountant

Key Responsibilities : Stores Accounts. Payroll & other allied accounting activities

Having experienced in industry:

Army Welfare Project, Bhutan

National Housing Development Corporation Ltd

Druk Wang Alloys Ltd

Airport Authority of India

Life Insurance Corporation of India

Bharat Sanchar Nigam Ltd.

West Bengal Forest Development Corporation Ltd

Indian Association for the Cultivation of Science.

Institute of Hotel Management Catering Technology and Applied Nutrition

Andrew Yule & Co. Limited

Power Grid Corporation of India Limited

National Seeds Corporation Ltd

NLC India Limited

The Jute Corporation of India Limited

Tripura State AIDS Control Society



CA. BISWANATH PAL, Partner

Academic and Professional Qualification:

- · Bachelor of Commerce (B. Com)
- · Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- CMA (inter), Institute of Cost Accountants of India

Sri Biswanath Pal is a fellow member of The Institute of Chartered Accountants of India and a honours graduate in Commerce. Prior to switching over to practice as partner of the firm in the year 2015, he was in industry and worked with PSB and PSUs for about 35 years in various capacities. Worked in Maharatna company SAIL, retired as DGM (Finance).

Joined SAIL in Feb 1985, worked in Kulti works & Burnpur Works of IISCO, SAIL

Wide exposures in the field Cost accounting and financial data analysis, compilation of annual accounts of a multiunit organization, finalization of annual budget and exercising budgetary control, maintenance of internal control documentation, reconciliation of sales, cost, inventory, liability a/cs & receivable a/cs, corporate financing, project evaluation, administering pay rolls & misc. employee related dues, management of huge corpus of PF Trust auditing various financial information, planning of physical verification of various fixed assets, tax planning service with reference to current legislation, financial forecasting and risk analysis, etc.

Has wide experience in Steel, Finance & Banking Industries. He has Joined Profession in 2015.

- Power Grid Corporation of India Limited
- Paschim Banga Sarba Siksha Mission
- West Bengal State Forest Development Agency
- West Bengal Zoo Authority
- NBCC (India) Ltd
- State Bank of India
- The Institute of Cost Accountants of India EIRC



CA. BISWADEEP SINHA, Partner

Academic and Professional Qualification:

- Bachelor of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India
- Diploma in Information Systems Audit DISA from ICAI
- Post Graduate Diploma in Management (PGDIM), IGNOU

FINANCE & ACCOUNTS

Effectively Utilizing 25 years of Experience in Operational Finance and Operation in Assisting Management to achieve Growth & Profit in Competitive Environment.

- A highly result-oriented Finance Professional with hands on experience in Export Management, Marketing Accounting, Commercial/Factory Accounting and Marketing services & operations.
- Particular success in Debtors Management, sourcing of Export Finance, as also managing the premises of retail chain stores.
- Consistent application of "can-do" management style with success even in the face of apparent insurmountable difficulties.
- Recognised for strong and decisive leadership; ability to face challenges head on & execute sound

CORE STRENGTHS

- Total Export Management from order to execution including financing with performance accountability.
- Management of retail chain premises of the size of 1600 strong portfolio.
- Successful introduction of systems, processes, methodologies for delivering quality.
- Quality and timely completion of all assignments.
- Multi-tasking capability.
 - Strong communication and team building capability.

PREVIOUS ASSIGNMENTS

Tata MAN GHH Limited., Kolkata, presently the Yard Equipment Division of TRF Limited November 1990 to August 1994 Accounts officer

- Responsible for sales accounting: maintain debtor's ledger & sales tax records in compliance with statutory requirements & appear before ST authorities for tax assessment.
- Handle cash forecasts & planning
- Liaison with Banks, monitoring movement of Funds, Bill Discounting, Letters of Credit for purchases. and facilities like guarantees and opening of documentary credits
- Maintain detailed record of purchase accounts; liability provisions & arranging payments of suppliers' bills in compliance with income tax formalities.

S R Batliboi Consultants Pvt. Ltd., Kolkata September 1994 to October 1994 Senior Consultant (F & A)

 Evaluation of Costing & Financial Management Systems of Ordnance Factories. (Though brief, a highly educative and enlightening exposure)



Bata India Limited, Kolkata (In different areas beginning November 1994 and continuing till August

November 1994 to December 1997

Assistant Manager Accounts, Batanagar Factory

- Accountable for managing Commercial Accounts; prepare annual budget/estimate, drive cost control against estimates, reconcile suppliers accounts and handle inter - unit account reconciliation
- Provide Management with statistical & accounting information as required
- Prepare and review monthly MIS & department-wise performance statements of the commercial group
- Review inactive stock position and create timely provision for the same

January 1998 to December 1999.

Manager Export Accounts

In charge of managing accounting for exports division; oversee preparation of Estimates, Expense Control against prepared estimates, Reconciliation of Customers' Account and Audit of Accounts

- Arrange for credits against orders received
- Liaise with banks for payments follow-up, certification, letters of credit
- Liaise with Reserve Bank of India for settlements regarding sticky & old receivables
- Handle commission payments as per agreements with overseas customers
- Arrange for Export Incentives like Drawbacks, DEPB and ensure proper accounting

January 2000 to December 2000.

Manager Provident Fund

Responsible for management of Provident Fund Investments and Maintenance of Provident Fund Accounts

- Ensure compliance with legal formalities including submission of returns
- In charge of overall Departmental administration; daily operation of loans & withdrawal

January 2001 to August 2004

Manager Lease & Rent (as a part of marketing operations function)

Responsible for supervision & control of the Rents Section - managing a portfolio of over 1600 landlord accounts; drive timely payment of rent / commission for JRVs, depots, go-downs and residential

- Maintain correct inventories of the landlords' accounts.
- Deduct & deposit income tax with Authorities vis-à-vis the payments to the landlords.
- Prepare TDS certificates & Annual returns for the landlords as per provisions of IT Act.
- Provide statistical and accounting information to the management in regard with rent of the Company's properties & landlords' accounts.
- Adjust advance moneys paid to landlords, and recover the security deposits upon vacation.

Braithwaite & Co. Ltd., Kolkata

September 2004 to March 2006

Manager (Finance & Accounts)

Manage Accounting function in an ERP environment; Purchase accounts, Central accounts and Petty Cash Management in one of its factories.

- In charge of Factory Accounts involving Closing of Accounts, Reconciliation of Debtors and Creditors accounts, Settlement of Audit queries and fund allocation to the units. Handle Wages and Salaries
- Preparation of MIS at the close of the month for transmission to the Government of India.
- Given the responsibility as Manager Internal Antit from Aug 2005

Kokata

Extrupet (Pty.) Ltd., Wadeville, Johannesburg, South Africa April 2006 to July 2006

Financial Controller

Management of Accounting function in a computerised environment. The responsibilities include payments. generation of daily financial reports, monthly and annual accounts, management of working capital, submission of returns to the South African Govt. after each month, payroll, Insurance, and all matters relating

Suguna Poultry Farm Limited, Kolkata March to September 2007

Deputy Regional Incharge, West Bengal and Orissa, equivalent to Deputy General Manager, heading the finance function of the region.

Management of Accounting function in an ERP environment. The responsibilities include payments, annual accounts, management of working capital, compliances, taxation and all matters relating to Statutory and Internal audit as well as IT related activities, alongwith MIS, control and management of credit limits to customers and invoicing to customers to book the sale in accounts, pursuant to the receipt of advance payments and subsequent lifting of materials, follow-up with the marketing department for collections to improve the cashflow.

Sagera Estates Ltd., Tanga, Tanzania March to June 2008 Manager Finance

Responsible for the accounting function which includes working capital management, banking, compliances, taxation as per the laws of the land, export documentation, sales accounting, preparation of term reports, MIS, budgets, Insurance, etc.

In Profession since June 2008 and joined S P A N & Associates in 2016

- West Bengal State Electricity Transmission Co. Ltd
- **NLC India Limited**
- Axom Sarba Siksha Abhiyan Mission
- Navodaya Vidyalaya Samiti
- Maharashtra State Power Generation Company Limited
- Jharkhand State Beverages Corporation Ltd Ranchi
- Jharkhand State AIDS Control Society
- Central Bank of India
- Indian Bank
- Canara Bank
- IDBI Bank Ltd.



CA. VIVEK GUPTA, Partner

Academic and Professional Qualification:

- Bachelor of Commerce (B. Com)
- Fellow of Chartered Accountants (FCA), Institute of Chartered Accountants of India

Confident, energetic and aggressive towards commitment. With a penchant towards the field of taxation he has undertaken the formation of GST Department and has also been leading the same in SPAN & Associates. He also handles assignments for Tax Consultancy, Search and Seizure and Survey proceedings under Income Tax Act and representation before various income-tax authorities all over India such as Commissioners of Income-Tax, Commissioners (Appeals), Settlement Commission, Central Board of Direct Taxes and before Honourable Income-tax Appellate Tribunals.

Having experienced in industry:

GST Assignment:

- Khadi Gramodyog Bhavan GST Return filling
- Kamdhenu Udyog (P) Ltd
- K. S. Agro Chemicals
- Power Agro Farms Pvt Ltd
- SDLS Logistics Private Limited
- Zenith Apex Pvt. Ltd
- Zenith Exports Pvt. Ltd
- Hindustan Unilever Ltd VAT Audit & Annual Certification



CA. Piyush Lakhotia, Partner

Academic and Professional Qualification:

- Bachelor of Commerce (B. Com)
- Associate of Chartered Accountants (FCA), Institute of Chartered Accountants of India

Prior to joining the firm, he has 3 years of post-qualification experience at Tata Consultancy Services Limited. He has an in-depth knowledge of implementation of ERP Software like Oracle eBS R12 for Foreign Clients. He also provides a one-stop solution to Start-Up Business from Formation of Company to Legal and Regulatory Compliances. Also specializes in Project funding and financing of various Start-Up Business, he also deals with compliance matter of Industrial Law and FEMA for some big corporate houses. Has wide experience in Direct & Indirect Taxation.

- North Eastern Electric Power Corpn Ltd (NEEPCO).
- Shriram General Insurance Co. Ltd.
- Power Grid Corporation of India Limited
- Security Printing and Minting Corpn. of India Ltd.



Audit Team Structure:

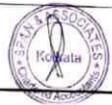
Depending on the type of the Audit, Business volume, Client requirement, time frame etc. Structure of the Audit Team is determined on case to case basis. Teams are headed by Engagement Partners and are led by Qualified Audit Managers alongwith Semi-qualified assistants and other Support Staff.



Professional Staff:

Position Title			Manager							
Name of the Fi		S P A N & ASSOCIATES								
Name of Expert		CA SUSHOVAN SETT								
Date of Birth		-	/1994	0.11						
Country of		India,	Kolkata, Wes	t Bengal						
Citizenship/Re	sidence		7.							
Education		I R.	inal Examina accountants o L Com, Calcut	India, 20		ncy, Institute o	Chartered			
Membership of Professional /	of Associations	• A	CA (Institute	of Charter	ed Accountants	of India)				
Other Trainin	g	Exper	ience in Tall	v. ERP. SA	P and FINACLE					
Languages kn	own		Language		Speaking	Reading	\$47-747			
(Speaking & V	/riting)		English		Excellent	Excellent	Writing Excellent			
			Hindi		Good	Good	Good			
			Bengali		Excellent	Excellent	Excellent			
Parameter					P. MONTES COMMON		Maccinette			
Employment F Period	tecord releva	int to th		t						
(From - To)	Positio		Location		Activitie	s Performed	rformed			
and the second		er		Headed by ADB i Jharkha Mission West Be Internal Airpo Airpo Maha NTPO Andr Brait Brait Life I	Statutory/ Interlike National He and AIDS Control Bangaigaon angal etc. Audit at: ort Authority of larashtra State Po C Limited rew Yule & Co. Lichwaite & Co. Lichwaite Burn and ansurance Corpor	India – NSCBI A India – NSCBI A India – Port Bla ower Generation mited, I Jessop Constru	nded projects West Bengal, achh Bharat a Mission in irport ir ir Co Ltd,			

Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability t Handle the Assigned Tasks
Planning, data collection and analysis for the audit, and the	Name of assignment or project Internal/Statutory Audit and finalisation Audit report for:
submission of the draft audit report to Partner	Having experienced in Audit
Incharge	Financial Company Year
	2023-24 • Airport Authority of India • Braithwaite & Co
	 Indian Association for the Cultivation of Science
	 Andrew Yule & Co. Limited
	Life Insurance Corporation of India
	West Bengal State Agricultural Marketing Board Airport Authority of India
	Braithwaite & Co
	 Indian Association for the Cultivation of Science
	 Andrew Yule & Co. Limited
	NTPC Limited
	BBJ Construction Co. Ltd.
	Life Insurance Corporation of India West Rengal State Assignt
	West Bengal State Agricultural Marketing Board West Bengal Forest Development Corporation Ltd
I.	2021-22 • Airport Authority of India
	Bose Institute
	 Andrew Yule & Co. Limited
	NTPC Limited
	West Bengal State Agricultural Marketing Board Airport Authority of Living Board
	2020-21 • Airport Authority of India • Bose Institute
	Andrew Yule & Co. Limited
	West Renual Flactronics Industry
	2019-20 Bose Institute Bose Institute
	 Andrew Yule & Co. Limited
1	NHPC Ltd
	• West Bengal Electronics Industry Dev. Corpn. Ltd
	Bharat Sanchar Nigam Ltd.
	NHPC Ltd Wort Person Classes
	West Bengal Electronics Industry Dev. Corpn. Ltd NHPC Ltd
	Maharashtra State Power Generation Company Limited NTPC Limited
	NIPC Limited
	2015-16 Maharashtra State Power Generation Company Limited
	NIPC Limited
	 Maharashtra State Power Generation Company Limited
10	ther Sector:
s	rofessional experience, in Mining, Power, Government Authority, Banking ector, Manufacturing, Due Diligence Review etc. He has through knowledge
a	nd hands on experience in implementation of IND AS of companies in India.
1.	osition held: Audit Manager since November 2019



Position Title		Audit M	anager					
Name of the F		S P A N & ASSOCIATES						
Name of Expert			ARUWADA		c D . c			
Date of Birth		30/08/1	963	SKINIVA	S KAO			
Country of Cit Residence	izenship/		sakhapatnam	, Andhra Pr	adesh			
Education		Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India, 1990						
Membership of Professional Associations		ACA (Institute of Chartered Accountants of India)						
Other Trainir		Experie	nce in Tally,	ERP. SAP at	nd FINACLE			
Languages kn	iown		Language	1	Speaking	Reading	Mulet	
Speaking & Writing)		English		Excellent	Excellent	Writin		
			Hindi		Good	Good	Good	
Employment	Employment Record relevan		Telugu		Excellent	Excellent	Excellen	
Period	Record releva	nt to the a	ssignment			- saccifette	LACCHER	
(From - To)	Employer &	Position	osition Location		Activities Performed			
29/11/2023 Audit Manager TO present SPAN & Associates			India	Worked in (HPCL), Wide experience - Commoder - Compliance of Compliance - Account client public - Looked Contract	dears' Experier Hindustan Petro retired as lience as follows: ercial Operation enced in budge rganisation. lance of Labou on including Exc lits & accounts ont after Legal cts for recove ss litigations.	oleum Corpora Sr. Manag ns & Finance. eting and its out ar Laws, Directise Laws. related job	control of ect/Indirect at various	



Position Title an		Audit Manager							
Name of the Firm	n	S P A N & ASSOCIATES							
Name of Expert		CA SAK	INA JAHAN						
Date of Birth		25/12/199							
Country of Citize Residence	nship/	India, Jam	shedpur, Ran	chi					
Education		Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India, 2023							
Membership of Professional As	sociations				ccountants of	India)			
Other Training		Experience	e in Tally, EF	RP, SAP an	d FINACLE				
Languages known (Speaking & Writing)		Language		Speaking	Reading	Writing			
		English			Excellent	Excellent	Excellent		
		Hindi			Excellent	Excellent	Excellent		
Employment Re	cord releva	nt to the as	signment						
Period (From - To)	Emp	loyer & sition	Location	Activities Performed					
06/03/2024 TO present	nager ssociates	India	Profession Financia Year 2024-2 Experien Mining, I sector, I knowledge	S • Natio India ce during Arr Power, Govern Manufacturing e and ha	ce: Compar nal Highway ticleship per nment Author	Authority of iod: ority, Banking has through			



Position Title an	d No	Audit Mar	agor				UIT			
Name of the Firm		Audit Manager S P A N & ASSOCIATES								
Name of Expert										
Date of Birth		CA NIMAI KUMAR DAS								
Country of Citize	enship/		17/08/1952							
Residence	р/	India, Kolkata. West Bengal								
Education Membership of Professional Associations		Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India (ICAI), on 1981 Pass Certificate Course on Concurrent Audit of Banks issued by ICAI								
		FCA (Institute of Chartered Accountants of India)								
Other Training		Experienc	e in Tally, El	RP. SAF	and FINACL	e e				
Languages known (Speaking & Writing)		L	anguage		Speaking	Reading	Writing			
		English			Excellent	Excellent	Excellent			
			Hindi		Good	None	None			
Employment De			Bengali	Excellent	Excellent	Excellent				
Period Period	cord relevant to	the assignm								
(From - To)	Employer 8	Position	Location	Activities Performed						
01/04/2024 TO present	Audit Manager SPAN & Associates Chartered Accountants		India	Over 40 Years' Experience Qualified as a Chartered Accountant January 1981.			countant in			
2011 to 2017	Partner ADD & Associat	es	India	Finalization of Accounts, Bank Aud Internal Audit, Statutory Audit.						
1983 to 2008	Manager (Scale Orient Insurance		India							
April to Dec 1982 Audit Manager Gupta, Chowdhuri & Ghos Chartered Accountants		uri & Ghosh untants	India	Revenue Audit, Stock Audit and account		nt Audit				
anuary to March 1982	Manager (E2) Coal India Limit	ed	India	small	business conc	ern.				
anuary to December 1981	Audit Manager RAY & RAY		India	Audit,	al Audit, Sta Stock Audit	itutory Audi	t, Revenue ts of small			



business concern.

Detailed Tasks Assigned on Consultant's Team of Experts:

- Conducting Statutory and Tax Audit Public/Private Ltd Partnership Firms, Proprietorship concerns
- Preparation of Audit Reports, Reviewing Accounts with Accounting Standards, AAS. Schedule VI of Companies Act and related issue
- Performing basic steps in the Audit Process
- Stock and Bank Reconciliation
- Checking & filling of Income Tax Return
- Draft report delivered to Key Manager/Partner

Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks

- Accounts & accounts related job at various client point
- Financial Audit at different MNCs as well as small business concern
- Bank Audit- Concurrent Audit, Stock Audit, Revenue Audit under different nationalized bank.
- Stock & Commercial Audit at MNCs
- Accounts & IT return related jobs for small business concern.

Experience

- Ray & Ray Audit Firm from Feb. 1979 to Dec. 1981
- Join at Coal India E-2 Rank worked there at from Jan to March 1982.
- Join at Gupta, Chowdhuri & Ghosh another audit firm -April to December 1982.
- Join at Orient Insurance Co Ltd 24th Jan. 1983 to June
 - ✓ VRS taken as scale IV (Manager)
- Join at M/s ADD & ASSOCIATES from
 - Audit at Sail for T & S Wing from 2011 to 2012 Dec.
 - ✓ SBI as Central Statutory Auditor for 2 yrs taken leading role Appointed for Ahmedabad LHO
 - National Insurance Co at Kolkata Pension cell for 2
 - Apart from that Audit were done for mid-size co. Left the firm on Oct 2017.



Position Title	Position Title and No Audit Ma								
Name of the Fi			PAN&ASSOCIATES						
Name of Exper	t	CMA A	BHIK MAND	AL					
Date of Birth		07/04/19	75						
Country of India, Citizenship/Residence		India, Ko	lkata, West B	engal					
Education		of lr	idia, 2012	n In Cost Acco Jniversity, 19	52,55	titute of Cost	Accountants		
Membership of Professional	Associations	• ACM	IA (Cost Acco	untants)					
Other Trainin	M	Experier	ice in Tally, I	ERP, SAP and	FINACLE				
Languages kn			Language		Speaking	Reading	Writing		
(Speaking & Writing)			English		Excellent	Excellent	Excellent		
			Hindi		Good	Good	Good		
		Bengali			Excellent	Excellent	Excellent		
Period (From - To)	- Project ce i controll		Location	Activities Performed					
05-09-2008 TO present	9-2008 Audit Manager		India	assignment Interna Paschir West B Tripura Nationa Jharkha MGNRE Navoda Axom S Rashtri Bengal Pancha	s: Il Audit of S In Banga at di engal I State AIDS C Il Health Miss Ind State AID EG, West Beng Iya Vidyalaya iarba Siksha A ya Madhyam yats & Rural I Health Engine	Samiti Abhiyan Missi ik Shiksha Al Development eering Depart	a Mission ct in State of y engal iety on bhijan, Wes Departmen		
Feb,2002 to Audit Manager Aug,2008 J.L. Sengupta & Co. (Chartered Accountants)		India	Audit Supervisor for various audit like Int Audit at EC Ltd., SEC Ltd. B CC Ltd., C C Hospital under WB Govt., School Audit under Govt. Bank Audit-Concurrent Audit, Revenue , Stock Audit and accounts of small bus						
Feb,2000 to July,2001	B.K Bhattac Co. Accountants	(Cost	India	Internal Audit at C C Ltd.					



Detailed Tasks Assigned on Consultant's Team of Experts:

- Conducting Statutory and Tax Audit of Public/Private Ltd Cos. Partnership Firms, Proprietorship concerns
- Preparation of Audit Reports, Reviewing Accounts with Accounting Standards, AAS, Schedule VI of Companies Act and related issue
- Performing basic steps in the Audit Process
- Stock and Bank Reconciliation
- Checking & filling of Income Tax Return
- Draft report delivered to Key Manager/Partner

Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks

Name of assignment or project Internal/Statutory Audit and finalisation of Audit report for:

- Tripura State AIDS Control Society
- National Health Mission West Bengal
- Jharkhand State AIDS Control Society
- MGNREG, West Bengal
- AXOM Sarba Siksha Abhiyan Mission
- Paschim Banga Sarba Siksha Mission
- Health & Family Welfare, West Bengal
- Jharkhand Education Project Council
- Assam State Disaster Management Authority
- Public Health Engineering Dept., (NRDWP), Assam

Other qualifications job / specialisation & experience

Audit Manager for various audit like Internal Audit at EC Ltd., SEC Ltd. BCC Ltd., CCL, Hospital under WB Govt., School Audit under W B Govt. Bank Audit-Concurrent Audit, Revenue Audit, Stock Audit and accounts of small business

Having experienced in Audit

Financial Year

Company

2023-24

- National Highways Authority of India
- West Bengal State Electricity Transmission Co. Ltd
- West Bengal Forest Development Corporation Ltd
- Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura
- National Health Mission West Bengal
- Sarba Siksha Mission Ranchi
- Panchayats & Rural Development Department
- State Child Protection Society, West Bengal

2022-23

- National Highways Authority of India
- West Bengal Forest Development Corporation Ltd
- Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura
- National Health Mission West Bengal
- Sarba Siksha Mission Ranchi

2021-22

- National Highways Authority of India
- Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura
- National Health Mission West Bengal

2020-21

- Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura
- National Health Mission West Bengal

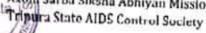
2019-20

- Kulick Co-operative Milk Producers' Union Ltd
- Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura

National Health Mission - West Bengal

Navodaya Vidyalaya Samiti

Axon Sarba Siksha Abhiyan Mission



(2018-19	Kulick Co-operative Milk Producers' Union Ltd
	The same transfer and the	Navodaya Vidyalaya Samiti
		Paschim Banga Sarba Siksha Mission
	1	Axom Sarba Siksha Abhiyan Mission
		Tripura State AIDS Control Society
	2017-18	Maharashtra State Power Generation Company Limited Paschim Ranga Scale Sile In Managa Company Limited
		- watering Sarba Siksha Mission
		Tripura State AIDS Control Society
		 Jharkhand State AIDS Control Society
	2016-17	Coal India Limited
	1	Maharashtra State Power Generation Co. Ltd.
	1	Paschim Banga Sarba Siksha Mission
	1	Jharkhand State AIDS Control Society
		Swachh Bharat Mission (Gramin)-Bongaigaon
	2015-16	Coal India Limited
		 Paschim Banga Sarba Siksha Mission
		Swachh Bharat Mission (Gramin)-Bongaigaon
	2014-15	Coal India Limited
		 West Bengal Food Processing Industries and Horticulture
		 Paschim Banga Sarba Siksha Mission
		Sarba Siksha Mission – Ranchi
	2013-14	Eastern Coal Fields Ltd.
	2	 West Bengal Food Processing Industries and Horticulture
		Food Corporation of India
		 Sarba Siksha Mission – Ranchi



Position Title		Audit M	anager						
Name of the Fi	The same of the sa	S P A N & ASSOCIATES							
Name of Exper	t	CMA GOPAL CHANDRA DAS							
Date of Birth		05/02/1		million Di					
Country of		India, Ko	olkata, West E	lengal					
Citizenship/Residence Education				9					
		011	naia, 1999	n in Cost Acco University, 19		titute of Cost	Accountant		
Membership of Professional A	of Associations	• ACM	MA (Cost Acco	untants)					
Other Trainin	Service and the service of the servi	Experie	nce in Tally.	ERP, SAP and	FINACLE				
Languages kn			Language	t the same	Speaking	Reading	TAU-JAI		
(Speaking & W	riting)		English		Excellent	Excellent	Writing Excellent		
			Hindi		Good	Good	Good		
			Bengali		Excellent	Excellent	Excellent		
Employment Record						Lincellette	axcenent		
Period Employer & (From - To)		Position	Location	Activities Performed					
TO present	Audit Manage SPAN & Assoc	iates	India	Internal Paschin West Be National MGNRE Navodal Axom Selection Panchay Public Howards Assistant April, 2 Subsidial Accountation Acc	s: I Audit of S I Banga at disengal I Health Miss G, West Beng ya Vidyalaya arba Siksha A ya Madhyami yats & Rural D lealth Engine in M/s. Roy t and Team L 001 - Inter ry of Coal Ind in M/S J. L. Se ints) from Masistant and Te ints, Bank A Subsidiary	Samiti hhiyan Missio k Shiksha Ab Development I ering Departr & Associate eader from M nal Audit a ia Limited. engupta & Co. ny, 2001 to Ju eam Leader- F oudit, Interna	mission of the first in State of the State o		



De	etailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks				
•	Conducting Statutory and	Accounts & accou	ints related job at various client point			
	Tax Audit of	Financial Audit at				
	Public/Private Ltd Cos.		current Audit, Stock Audit, Revenue Audit under different			
	Partnership Firms,	nationalized bank.				
	Proprietorship concerns		stem & Transaction) at Coal India limited and its subsidiar			
•	Preparation of Audit		cial Audit at MNCs			
	Reports, Reviewing	Accounts & 11 ret	turn related jobs for small business concern.			
•	Accounts with Accounting Standards, AAS, Schedule VI of Companies Act and related issue Performing basic steps in the Audit Process	Audit Manager for CCL, Hospital und	tions job / specialisation & experience various audit like Internal Audit at EC Ltd., SEC Ltd. BCC Ltd. der WB Govt., School Audit under W B Govt. Bank Audit Revenue Audit, Stock Audit and accounts of small busines			
•	Stock and Bank	Having experience	ed in Audit			
	Reconciliation					
•	0	Financial Year	N. C 10 . 11 . 12 . 12 . 12 . 12 . 12 . 1			
	Income Tax Return	2023-24	 National Health Mission – West Bengal Sarba Siksha Mission – Ranchi 			
•	Draft report delivered to Key Manager/Partner		 Sarba Siksha Mission - Ranchi Accounts & IT return related jobs for small business concern. 			
		2022-23	 National Health Mission – West Bengal 			
		S-Stronger VENDOR (Sarba Siksha Mission – Ranchi 			
			 Accounts & IT return related jobs for small business 			
			concern.			
		2021-22	 Bishnupur District Hospital & Bankura Sammilan Medical College, Bankura 			
			National Health Mission - W Bengal			
			 Accounts & IT return related jobs for small business concern. 			
		2020-21	Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura			
			National Health Mission – W Bengal			
			 Accounts & IT return related jobs for small business concern. 			
		2019-20	Bishnupur District Hospital & Bankura Sammilani			
			Medical College, Bankura			
			Axom Sarba Siksha Abhiyan Mission			
			 Accounts & IT return related jobs for small busines: 			
		_	concern.			
		2018-19	 Kulick Co-operative Milk Producers' Union Ltd 			
			 Paschim Banga Sarba Siksha Mission 			
			Axom Sarba Siksha Abhiyan Mission			
			 Accounts & IT return related jobs for small busines concern. 			
		2017-18	Paschim Banga Sarba Siksha Mission			
		2017-10	Accounts & IT return related jobs for small busines			
			concern.			
		2016-17	Paschim Banga Sarba Siksha Mission			
		W00000000	Iharkhand State AIDS Control Society			
			Accounts & IT return related jobs for small busines concern.			
		2015-16	 Paschim Banga Sarba Siksha Mission 			
		6	Swachh Bharat Mission (Gramin)-Bongaigaon (PHE)			
		157	Accounts & IT return related jobs for small busines			
		0/	Concern.			



2014-15	 Paschim Banga Sarba Siksha Mission Sarba Siksha Mission - Ranchi
	 Accounts & IT return related jobs for small business concern.
2013-14	 Sarba Siksha Mission – Ranchi
	 Paschim Banga Sarba Siksha Mission
	 Accounts & IT return related jobs for small business concern.
2012-13	 Paschim Banga Sarba Siksha Mission
	 Accounts & IT return related jobs for small business concern.



Position Title a	ind No	Audit Manager								
Name of the Fi	rm	SPA	N & ASSOCI	ATE	S					
Name of Exper	t	CMA SAIBAL MITRA								
Date of Birth		26/13	2/1965							
Country of Citizenship/Re	sidence	India, Kolkata, West Bengal								
Education		 Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 1996 								
Membership of Professional Associations		ACMA (Cost Accountants)								
Other Trainin	g	Experience in Tally, ERP, SAP and FINACLE								
Languages kn	own	Language English				Speaking	Reading	Writing		
(Speaking & V	Vriting)					Excellent	Excellent	Excellent		
			His	ndi		Good	Good	Good		
			Ben	gali		Excellent	Excellent	Excellent		
Employment Record releva		t to the assignment								
Period (From - To)			Location		Activities Performed					
20/11/2012 TO present	Audit Manage SPAN & Assoc		India	•	Miscellaneous accounting works at Business Ind Stone India Ltd, Paharpur Cooling Towers Ltd, B.					

Period (From - To)	Employer & Position	Location	Activities Performed
20/11/2012 TO present	Audit Manager SPAN & Associates	India	Miscellaneous accounting works at Business India. Stone India Ltd, Paharpur Cooling Towers Ltd, B. E. Pumps Pvt. Ltd. Internal Audit of different branches of UBI Internal Audit of BCCL and SECL Cost Audit of Hindustan Paper Corporation Central Excise related matters at Chitra Food Products Day to Day Computerized Accounting along with Income Tax, Sales Tax, and Service Tax matters at the office of clearing and forwarding agents of Lafarge Cement and Everest Asbestos Sheets.

Detailed Tasks Assigned on Consultant's Team of Experts:

- Conducting Statutory and Tax Audit of Public/Private Ltd Cos. Partnership Firms. Proprietorship concerns
- Preparation of Audit Reports, Reviewing Accounts Accounting Standards, AAS, Schedule VI of Companies Act and related issue
- Performing basic steps in the Audit Process
- Stock and Bank Reconciliation
- Checking & filling of Income Tax Return
- Draft report delivered to Key Manager/Partner

Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks

- Miscellaneous accounting works at Business India, Stone India Ltd, Paharpur Cooling Towers Ltd, B. E. Pumps Pvt. Ltd.
- Internal Audit of different branches of UBI
- Internal Audit of BCCL and SECL
- Cost Audit of Hindustan Paper Corporation
- Central Excise related matters at Chitra Food Products
- Day to Day Computerized Accounting along with Income Tax, Sales Tax, and Service Tax matters at the office of clearing and forwarding agents of Lafarge Cement and Everest Asbestos Sheets.

Worked as Team Member in the following assignments:

- Internal Audit of Sarva Shiksha Mission Paschim Banga at different District in State of West Bengal
- National Health Mission West Bengal
- MGNREG, West Bengal
- Axom Sarba Siksha Abhiyan Mission
- Rashtriya Madhyamik Shiksha Abhijan, West Bengal
- Panchayats & Rural Development Department
- White Health Engineering Department



н	aving experie	enced in Audit
	Financial Year 2023-24	National Health Mission – West Bengal Sarba Siksha Mission – Ranchi
	2022-23	 Accounts & IT return related jobs for small business concern. National Health Mission - West Bengal Sarba Siksha Mission - Ranchi Accounts & IT return related jobs for small
	2021-22	Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura National Health Mission - W Bengal
	2020-21	 Accounts & IT return related Jobs for small business concern. Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura
	2019-20	 National Health Mission - W Bengal Accounts & IT return related jobs for small business concern. Bishnupur District Hospital & Bankura Sammilani Medical College, Bankura
	2018-19	 Axom Sarba Siksha Abhiyan Mission Accounts & IT return related jobs for small business concern. Kulick Co-operative Milk Producers' Union Ltd
		 Paschim Banga Sarba Siksha Mission Axom Sarba Siksha Abhiyan Mission Accounts & IT return related jobs for small business concern.
	2017-18	 Paschim Banga Sarba Siksha Mission Accounts & IT return related jobs for small business concern.
	2016-17	 Paschim Banga Sarba Siksha Mission Jharkhand State AIDS Control Society Accounts & IT return related jobs for small
	2015-16	 business concern. Paschim Banga Sarba Siksha Mission Swachh Bharat Mission (Gramin)-Bongaigaon (PHE)
Ta Ta		 Rashtriya Madhyamik Shiksha Abhijan, West Bengal Accounts & IT return related jobs for small business concern.
	2014-15	 Paschim Banga Sarba Siksha Mission Sarba Siksha Mission - Ranchi Accounts & IT return related jobs for small business concern.
	2013-14	Sarba Siksha Mission - Ranchi Paschim Banga Sarba Siksha Mission Accounts & IT return related jobs for small business concern.
	2012-13	Paschim Banga Sarba Siksha Mission Accounts & IT return related jobs for small business concern.

Position Title		Audit Ma	nager						
Name of the Fi	15.114	SPAN&	ASSOCIATES						
Name of Exper	t	CMA SAIBAL CHATTERJEE							
Date of Birth		02/05/19	65						
Country of Citizenship/Re	esidence	India, Ko	lkata, west Be	engal					
Education		Ac	nal Examination countants of l Com, Calcutta	ndia, 1998	countancy, In 1989	stitute of Cost			
Membership Professional			IA (Cost Acco						
Other Trainin	ıg	Experier	ice in Tally, I	ERP, SAP and	d FINACLE				
Languages kn			Language		Speaking	Reading	Writing		
(Speaking & V	Writing)		English		Excellent	Excellent	Excellent		
			Hindi		Good	Good	Good		
		Bengali			Excellent	Excellent	Excellent		
	Record releva		Account to the function of the second or the second	Activities Performed					
Period (From - To)	Employer &	Position	Location						
24-04-2017 TO present	SPAN & ASSO Audit Manag		INDIA	Projects by Society, M Qualified a worked of Accountant Have 28 y works through including to banks, into hotel), constatutory a circulation experience conclusion	tatutory/ Inv ADB. Like Tr GNREGA - W as a Cost Account repute ts since 1990, years' experie oughout Indicentral statut ernal audit current audit udit of PSU, vi audit and in of drafting and present	pura State A B etc buntant in 19 d firm of ence in various and abrodory audit of of companies of tof banks, ability study, vestigation w g, finalization ation of various	OPP Control OPP C		
Previous Chartered Ac Audit Manag			India	and other Audit Reports. Experience in various types of works throughout and abroad (Bhutan) including Central Statutory of companies, concurrent audit of Banks, Stock a Statutory Audit of PSU, viability study, newsp circulation audit and investigation work					



Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks
Planning, data collection and analysis for the audit, and the submission of the draft audit report to Partner Incharge	



Company Audit (in Bhutan)

Statutory Audit: Army Welfare Project Ltd. Druk Wang Alloys Ltd Etc.



Other qualifications job / specialisation & experience

Qualified as a Cost Accountant in 1996 and has worked with reputed firm of Chartered Accountants since 1990, working as Audit Manager

Have 30 years' experience in various types of works throughout India and abroad (Bhutan) including central statutory audit of nationalized banks, internal audit of companies (including hotel), concurrent audit of banks, stock audit, statutory audit of PSU, viability study, newspapers circulation audit and investigation work. Having experience of drafting, finalization including conclusion and presentation of various Internal and other Audit Reports.

Having experienced in Audit

Financial Year	Company
2023-24	Airport Authority of India
	 West Bengal State Electricity Transmission Co. Ltd
	 Bharat Sanchar Nigam Ltd.
	 North Eastern Electric Power Corporation Ltd
	 National Highways Authority of India
	 Life Insurance Corporation of India
2022-23	Maharashtra State Power Generation Co. Ltd
	 Life Insurance Corporation of India
	 North Eastern Electric Power Corporation Ltd
	NBCC (India) Ltd
	 National Highways Authority of India
	 National Seeds Corporation Ltd
2021-22	Maharashtra State Power Generation Co. Ltd
	The Jute Corporation of India Limited
	NTPC Limited
	NBCC (India) Ltd
	 National Highways Authority of India
	 National Seeds Corporation Ltd
2020-21	Maharashtra State Power Generation Co. Ltd
	The Jute Corporation of India Limited
	Power Grid Corporation of India Limited
	National Seeds Corporation Ltd
2019-20	Maharashtra State Power Generation Co. Ltd
	Bharat Sanchar Nigam Ltd.
	West Bengal Zoo Authority
	Audit Bureau of Circulations (ABC)
2018-19	Maharashtra State Power Generation Co. Ltd
	West Bengal Zoo Authority
****	TO THE PROPERTY OF THE PARTY OF
2017-18	 Maharashtra State Power Generation Co. Ltd



Position Title		Audit Manager								
Name of the Fi		S P A N & ASSOCIATES								
Name of Exper	t	CMA S	CMA SHIB SHANKAR GHOSH							
Date of Birth		02/11/1969								
Country of Citizenship/Re	esidence	India, Ko	India, Kolkata, west Bengal							
Education Membership of Professional Associations		• Fina of Ir	Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 1991 ACMA (Cost Accountants)							
		• ACM								
Other Trainin		Experie	nce in Tally,	ERP, SAP and	FINACLE					
Languages kn			Language		Speaking	Reading	Writing			
(Speaking & V	Vriting)		English		Excellent	Excellent	Excellent			
	E 50		Hindi		Good	Good	Good			
Marine - Andrews - Commission			Bengali		Excellent	Excellent	Excellent			
Employment Period	Record releva	ant to the a								
(From - To) 24/04/2023	Employer &	200200000000000000000000000000000000000	Location		Activities Performed					
To present	SPAN & Asso	ociates		Summary of Skills & Experience Over 27 years of experience in Commerce Operations & Finance. Adept in managing a wide gamut commercial & Finance functions such as sall accounting, financial planning and control monthly finalisation of accounts and audit et experienced in budgeting and its control of large organisation. Deft in managing, planning and maintainil large inventories & stores. Strong analytical ability with proven skills anticipating problems & providing coeffective solutions. Adept at internal audit and import compliance manageregional trade import and export audit strategies, risk assessments and manage corrective action plans related to import and export control. Instrumental in developing and implementing effective MIS procedures and systems, the leading to cost control and increase in revenue of the company. Proficient at maintaining cordial busines relationship with various government bodies and external agencies.						



Detailed Tasks Assigned on Consultant's Team of Experts:

- Conducting Statutory and Tax Audit of Public/Private Ltd Cos. Partnership Firms, Proprietorship concerns
- Preparation of Audit Reports, Reviewing Accounts with Accounting Standards, AAS, Schedule VI of Companies Act and related issue
- Performing basic steps in the Audit Process
- · Stock and Bank Reconciliation
- Checking & filling of Income Tax Return
- Draft report delivered to Key Manager/Partner

Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks

- Accounts & accounts related job at various client point
- Financial Audit at different MNCs
- Bank Audit- Concurrent Audit, Stock Audit, Revenue Audit under different nationalized bank.
- Internal Audit (System & Transaction) at Coal India limited and its subsidiary
- Stock & Commercial Audit at MNCs
- Accounts & IT return related jobs for small business concern.

Experience

Reliance Communication Ltd. AGM - Finance
Pepsi Group Asst. Manager Accounts

1FB Group of Co. Sr. Accounts Executive



Professional Development:

It is the endeavor of the Firms to continuously upgrade the knowledge base of the Partners and Other Staffs by way of attending various Seminars, Educational Programmes organized by ICAI and other professional bodies. Peoples are always encouraged to acquire additional professional qualification.



5. Quality Assurance and Compliance

Quality Control Framework & Regulatory Compliance

Quality Control policies and procedures adopted to ensure that audit and assurance services are conducted in compliance with the International Auditing Standards (ISAs) along with Standards on Auditing Practices (SAs) & Guidance (GNs), as prescribed from time to time by the Institute of Chartered Accountants of India. It also ensures adherence to principles of best practices, independence, integrity, objectivity, confidentiality and professional behaviour appropriate to the individual audit assignments, overall audit plan and close supervision.

Every Assignment is handled by a Team, headed by an Qualified Audit Manager and is closely controlled and monitored by a Partner with requisite qualification and experience.

As a practice, subsequent to Audit, the working papers of an Audit are reviewed by another Partner who was not related to the Assignment, to have an independent appraisal as a process to ensure control on quality. Rotation of Auditors is also happening periodically for an Assignment as advised in the peer review manual published by ICAI.

External Peer Reviews:

The Firm is having valid Peer Review Certificates since 1st April 2005. Latest Peer Review Certificate is valid upto 31st March 2025. Copy enclosed.



6. Technology and Innovation:

Audit technology used today is the computer-aided auditing tools (CAATS) used in public accounting that help improve the overall effectiveness and efficiency of an audit. More specifically, auditors can use their arsenal of information generated by this software to more effectively perform risk assessments, design more appropriate auditing procedures and strategies, and help investigate outliers in the data in a more timely fashion that may have been left unseen if the auditor were to resort to sampling instead. Auditing technology software use CAATS according to their audit strategy to aid in their overall audit.

We have started to use IDEA Software as computer Aided Auditing Tool. Excel software is also used extensively for various audit checks.



7. Client Portfolio and References:

Client Base:

A customer portfolio is a collection of customer groups that encompasses the company's customer base. It helps the business understand the behavior, needs, and demands of its clients, or customers. Accordingly, firms categorize their customers into groups depending on their needs and the nature of their relationship.

Key Clients:

A. PUBLIC SECTOR COMPANIES & GOVT. DEPARTMENTS:

1. 2. 3. 4. 5.	Bharat Sanchar Nigam Ltd Central Coalfields Limited Eastern Distilleries & Chemicals Ltd. (EDCL) North Eastern Electric Power Corn Limited (NEEPCO) Steel Authority of India Ltd (SAIL) – ISP, Burnpur	:	Statutory & Tax Audit Statutory & Tax Audit
3. 4. 5.	Eastern Distilleries & Chemicals Ltd. (EDCL) North Eastern Electric Power Corn Limited (NEEPCO) Steel Authority of India Ltd (SAIL) – ISP, Burnpur	:	Statutory & Tax Audit
4. 5.	North Eastern Electric Power Corn Limited (NEEPCO) Steel Authority of India Ltd (SAIL) – ISP, Burnpur		
5.	Steel Authority of India Ltd (SAIL) - ISP, Burnpur		Statutory & Tax Audit
		:	Statutory & Tax Audit
6.			Statutory & Tax Audit
	The Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	:	Statutory & Tax Audit
7.	Uranium Corporation of India Ltd. (UCIL)	:	Statutory & Tax Audit
8.	West Bengal State Electricity Transmission Co. Ltd	:	Statutory & Tax Audit
9.	West Bengal State Leather Dev. Corpn. Ltd	:	Statutory & Tax Audit
10.	West Bengal Tourism Development Corpn. Ltd (WBTDCL)		Statutory & Tax Audit
11.	Agricultural Technology Management Agency - 24 PGS(N)	:	Statutory Audit
12.	Assam Petrochemicals Ltd.	:	Statutory Audit
13.	Assam State Disaster Management Authority	2	Statutory Audit
14.	Jharkhand Sarva Siksha Mission (JEPC)	:	Statutory Audit
15.	National Rural Drinking Water Programme, Assam	:	Statutory Audit
16.	National Textile Corporation	:	Statutory Audit
17.	PHE - Swachha Bharat Mission (Gramin)-Bongaigaon Dist.	:	Statutory Audit
18.	Public Health Engineering Deptt-Hengrabari Circle (11 Div)	:	Statutory Audit
19.	Public Health Engineering Deptt-Nalbari Circle (5 Div)	100	Statutory Audit
20.	Rastriya Madhyamik Siksha Abhijan, Assam (RMSA)	:	Statutory Audit
21.	Rastriya Madhyamik Siksha Abhijan, West Bengal (RMSA)	:	Statutory Audit
22.	West Bengal Renewable Energy Development Agency	:	Statutory Audit
23.	West Bengal State Forest Development Agency (WBSFDA)	:	Statutory Audit
24.	West Bengal Zoo Authority	:	Statutory Audit
25.	West Dinajpur Spinning Mills Ltd	:	Statutory Audit
26.	Airport Authority of India	:	Internal Audit
27.	Andrew Yule & Company Limited - Engineering Division	:	Internal Audit
28.	Bharat Bhari Udyog Nigam Limited (BBUNL)	:	Internal Audit
29.	Braithwait & Co Ltd	:	Internal Audit
30.	Braithwaite Burn and Jessop Construction Co Ltd	:	Internal Audit
31.	Burn Standard Co Ltd	:	Internal Audit
32.	Garden Reach Shipbuilders & Engineers Ltd (GRSE)	:	Internal Audit
33.	Govt. of West Bengal Dept. of Health & Family Welfare	:	Internal Audit
34.	Jawahar Navodaya Vidyalaya Samiti - Patna Region	:	Internal Audit
35.	Jharkhand State AIDS Control Society	:	Internal Audit
36.	Jharkhand State Beverages Corporation Ltd - Ranchi	:	Internal Audit
37.	Jute Corporation of India Limited	:	Internal Audit
38.	Maharashtra State Electricity Transmission Co Ltd	:	Internal Audit
39.	Maharashtra State Power Generation Company Limited	:	Internal Audit
40.	Mineral Exploration Corporation Limited (MECL)	:	Internal Audit
41.	National Seeds Corporation Ltd (NSC)	:	Internal Audit
42.	National Highways Authority of India (NHAI)	:	Internal Audit
43.	National Thermal Power Corporation Limited (NTPC) SOC	1:	Internal Audit
44.	NBCC (India) Ltd	1	Internal Audit
45.	NLC India Limited (Neyveli Lignite Corporation Ltd) Kolkma	07	Internal Audit
46.	Paschim Banga Sarva Siksha Mission	*	Internal Audit

SI No	Name of the second seco		0.1
47.	Name of the Company/Organisation		Details of audit conducted
48.	Power Grid Corporation of India Limited (PGCL)	:	
49.	Security Printing and Minting Corporation of India Limited	:	THE PROPERTY OF THE PROPERTY O
50.	The Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	:	THE PROPERTY OF THE PARTY OF TH
51.	The Braithwaite Burn and Jessop Construction Co Ltd (BBJ) Tripura State AIDS Control Society	:	Internal Audit
52.	West Paneal Floatsonian to Land	:	The state of the s
53.	West Bengal Electronics Industry Dev. Corpn. Ltd (WBEIDCL)	:	The state of the s
54.	West Bengal Forest Development Corporation (WBFDC) Ltd	:	
55.	West Bengal Food Processing Industries and Horticulture	:	Internal Audit
56.	West Bengal State Electricity Distribution Co. Limited	:	Internal Audit
57.	Food Corporation of India (FCI) - West Bengal Region	:	Internal Audit & PV Work
58.	State Nutrition Strategy & Monitoring Unit (SNSMD), WB	:	Internal Audit of CDPO Offices
59.	Central Coalfields Limited (CCL)	:	Internal Audit of System/Transaction
60.	Coal India Limited (CIL)	:	Internal Audit of System/Transaction
61.	Eastern Coalfields Ltd. (ECL)	:	Internal Audit of System/Transaction
62.	North Eastern Coalfields Ltd - CIL (NECL) Coal India Limited (CIL)	:	Internal Audit of System/Transaction
63.	Bharat Sanchar Nigam Ltd	:	Internal Financial Control (IFCs)
64.	Cotton Corporation of India	:	GST Audit
65.	North Eastern Electric Power Corn Limited (NEEPCO)	:	GST Audit
66.	Khadi India	:	GST Audit
67.	Pawan Hans Helicopters Ltd	:	GST Related Matter
68.	West Bengal State Seed Corp. Ltd.	:	Accounting & Support Service
69.	South Eastern Coalfields Limited (SECL)	•	Accounting Work
70.	Housing & Urban Development Corporation Ltd. (HUDCO)	:	Audit of Wages, Salary & Allowance paid
71.	Bharat Cooking Coal Limited (BCCL)	:	Certification of Accounts
72.	Govt. of Assam, Secretariat Admn. (Accounts) Department	:	Certification of Stock & Production
73.	Indian Farmers Fertiliser Cooperative (IFFCO)	:	Filling of ETDS Return
74.	West Bengal State Seeds Corporation	:	Physical Verification Fixed Assets
75.	Eastern Investments Limited	:	Pre-audit for Kharif & Rabi
76.	Orissa Minerals Development Co Ltd	:	Preparation of Ind-As
77.	The Bisra Stone Lime Company Limited	•	Preparation of Ind-As
78.	Balmer Lawrie & Co. Ltd	:	Preparation of Ind-As
79.	Northern Coalfields Limited (NCL)	:	Project Report
80.	NHPC Limited	:	PV of Stores & Spares of Stores
81.	NTPC Limited	20	PV of Stores and Fixed Assets
82.	Northern Coalfields Limited NCL)	\$5 40	PV of Stores and Spares
83.	Central Coalfields Limited (CCL)	:	Road Sale Audit
	Sall of the Carlot Annual Association (Carlott Management)	:	Systems/Transaction Audit,
_			

B. Insurance Companies:

i)	Life Insurance Corporation Ltd.		Statutory Audit
ii)	Life Insurance Corporation Ltd.		
2444	the insurance corporation Ltd.	:	Internal Audit
111)	New India Assurance Co. Ltd		Statutory & Tax Audit
iv)	National Insurance Co. Ltd.	- 2	
	Consent to a contract Co. Etc.		Statutory & Tax Audit
V)	General Insurance Co. Ltd.	:	Internal Audit
Vi)	Shriram General Insurance Co. Ltd	- 2	
110.577	The state of the s		Statutory Audit

C. BANKING SECTOR:

a. STATUTORY CENTRAL AUDIT

- United Bank of India
- II) Mizoram Rural Bank

b. STATUTORY BRANCH AUDIT

- i) State Bank of India
- ii) Allahabad Bank
- iii) Mizoram Rural Bank
- iv) Oriental Bank of Commerce
- v) Punjab National Bank
- vi) State Bank of Bikaner & Jaipur
- vii) United Bank of India
- Vii) United Bank of India Vii) Bangiya Gramin Vikash Bank



c. GST AUDIT

i. Mizoram Rural Bank

d. CONCURRENT AUDIT

i)	Allahabad Bank	xii)	State Bank of Bikaner & Jaipur
11)	Bank of India	xiii)	State Bank of India
iii)	Bank of Baroda	xiv)	Syndicate Bank
iv)	Central Bank of India	xv)	The South Indian Bank
v)	Federal Bank of India	xvi)	The Karur Vysya Bank Limited
vi)	Indian Bank	xvii)	The Vysya Bank Ltd
vii)	Indian Overseas Bank	xviii)	UCO Bank
viii)	IDBI Bank Ltd	xix)	Union Bank of India
ix)	Oriental Bank of Commerce	xx)	United Bank of India
x)	Punjab National Bank	xxi)	Vijaya Bank
xi)	Punjab & Sind Bank	xxii)	Assam Gramin Vikash Bank

e. REVENUE/INCOME AUDIT

i)	Allahabad Bank	viii)	Punjab National Bank
ii)	Bank of India	ix)	State Bank of India
iii)	Bank of Maharashtra	×)	UCO Bank
iv)	Canara Bank	xi)	Union Bank of India
v)	Central Bank of India	xii)	United Bank of India
vi)	Indian Overseas Bank	xiii)	Vijaya Bank
vii)	Oriental Bank of Commerce	xiv)	The Karur Vysya Bank Limited

VERIFICATION AND VALUATION OF SECURITIES: (STOCK, BOOK DEBTS, LAND BUILDING, PLANT AND

Allahabad Bank	vii)	Indian Bank
Andhra Bank	viii)	Indian Overseas Bank
Bank of Baroda		Punjab National Bank
Bank of India		State Bank of India
Bank of Maharashtra		Syndicate Bank
Central Bank of India	xii)	Union Bank of India
	Andhra Bank Bank of Baroda Bank of India Bank of Maharashtra	Andhra Bank viii) Bank of Baroda ix) Bank of India x) Bank of Maharashtra xi)

g. INFORMATION SYSTEM (IS) AUDIT:

	The state of the s		
i)		iv)	United Bank of India
ii)		v)	Corporation Bank
iii)	Union Bank of India	vi)	Assam Gramin Vikash Bank

h. Credit Audit:

i) Indian Overseas Bank

i. INSPECTION/VERIFICATION AUDIT:

- i) Allahabad Bank
- ii) Bank of India
- iii) State Bank of India
- iv) United Bank of India

Client Testimonials or Case Studies:

Copies of testimonials of major clients enclosed.



8. Ethical Standards and Independence

Code of Ethics:

The Firm adhere to the Five codes of ethics viz.. Confidentiality, Integrity, Objectivity, Professional Competence and Confidentiality. Code of Ethics as formulated by the Institute of Chartered Accountants of India and by the Auditor General of Bhutan are strictly followed.

Independence Policy:

Auditor independence is a set of standards that ensure that auditors are free from bias and conflicts of interest, and can perform their work objectively. The goal of auditor independence is to promote an environment where auditors can provide an unbiased opinion on the work they audit.

The External Auditor plays a critical role in leading independent credibility to the financial statements used by investors, creditors and other stakeholders as a basis for making decisions. The Firm ensures that we, as an auditor, must be independent in both fact and appearance.

9. Certifications and Accreditations

Professional Certifications & Membership:

Full-time Partners Name		Membership No.	Professional Certification	Membership Certificate
i)	CA. HIRENDRA KUMAR MITRA	003397	FCA	
ii)	CA. SUMIT KUMAR BASU	059220	FCA	
iii)	CA. AMLAN KUSUM MANDAL	064631	FCA	DISA (ICAI), IFRS (ICAI), FAFD (ICAI), Valuer (ICAI), Bank Concurrent Audit Course (ICAI)
iv)	CA. BEJOY KRISHNA DE	001551	FCA	course (ichi)
v)	CA. TAPAN KUMAR DAS	053080	FCA	CISA, DISA (ICAI)
vi)	CA. KARTIK CHAKRABARTI	015363	FCA	Bank Concurrent Audit Course (ICAI)
vii)	CA. SUKANTA PALIT	057072	FCA, ACMA	course (rent)
viii)	CA. BISWANATH PAL	052273	FCA	
ix)	CA. BISWADEEP SINHA	055481	FCA	DISA (ICAD)
x)	CA. VIVEK GUPTA	310353	FCA	DISA (ICAI)
xi)	CA. PIYUSH LAKHOTIA	307713	ACA	

(Attached copy of Certificates)

10. Corporate Social Responsibility (CSR):

CSR Initiatives

No major initiative has been undertaken by the Firm

11. Awards and Recognition:

Awards and Honors:

No major award or recognition has been received by the Firm.

12. Contact Information

Address : 14/28, Golf Club Road, Ground Floor,

Kolkata - 700 033, West Bengal

Contact Person : Mr. S. K. Basu - Partner

Landline No. : (033) 2423 5087(D)/86/99/5104

Mobile No. : +91 9830251048 / +91 9830878829

E-mail Id : spanca1979@gmail.com

Tel. Fax No. : +91 - 33 - 2423 5086

Alternate E mail id : info@spanca.in

: skbasu.sga@gmail.com

Website : www.spanca.in



13. Why Choose Us

We like to introduce ourselves as a Firm of Chartered Accountants with a track record of more than 44 years in the arena of almost all the facets of Audit & Inspection assignments, operating from Head Office in Kolkata.

The firm has 11 partners (10 FCA & 1 ACA) including 1 CISA & 3 DISA

It may not be out of place to mention here that we were one of the Central Statutory Auditors of Central Coalfields Limited (PSU) & United Bank of India (PSB) Steel Authority of India. We are also Internal Auditor of Life Insurance Corporation of India.

We like to mention here that we have worked as Concurrent/Internal Auditor of Large Public Sector Undertaking/Corporation (PSUs), SMEs, Government Agencies, non-profit organizations, Private Companies /Organisations and Public Sector Banks (PSBs)

Further, we have also successfully completed many assignments at Bhutan



14. Terms of Engagement:

Engagement Process:

On receipt of an audit assignment first of all the Firm obtain 'NOC' from the previous auditor as required by the norms of the ICAI, and send acceptance of the assignment to the client. This is followed by the 'initial meeting' with the client to understand and assess the Business, Organisation Structure, Work Flow, Documentation, Internal Control, Accounting System etc. A 'Letter of Engagement' is issued to the client indicating the Firm's understanding about the Organisation, Scope of Work, expectation from Management so as to complete the work in time.

Actual audit work started as per formulated Audit Plan and Procedure with defined responsibilities of the respective Team Leaders. Constant vigil is maintained to ensure requirement of applicable standards, Laws and Rules are fulfilled. Audit finding including audit trail are communicated and draft Audit Report is prepared for discussion with the Management and other authorities. On the basis of the findings and discussions, final Audit Report is prepared and submitted. Entire Audit procedure is documented before closure of the Audit

Fee Structure:

General description of Firm Fees structure:

It is as per general guidelines issued by ICAI - Please refer Annexure - 1

However, the same is flexible and are finalised after negotiation with the prospective clients.

15. Conclusion

As per our standard of conducting audit during 44 years of audit experience, it is our endeavor to carry out the Audit as per the scope of audit attached to the tender notice and also other related issues which are be objective in nature and serve the best interest of the management concern to make use of our audit report. It is a commitment on our part to conduct the Audit and formulate the audit report within the prescribed period of time.





युनाइटेड बैंक ऑफ़ इंडिया United Bank of India

टेलीफोन/Telephone: 2248-9565/7782

2243-5610/3947

कंपानी लेखा बिभाग Corporate Accounts Deptt. प्रधान कार्यालय : 11, हैमन्त वसु सरणी, कोलकाता - 700 00 1

फैन्स सं० / Fax No. : 033-2248-3896

HEAD OFFICE: 11, Hemanta Basu Sarani,

संदर्भ सं० / Ref. No.

ACT/AUDIT (2009-10)/ 2889 /2010

Y COURIER

March 8, 2010

M/s. S. Ganguli & Associates, Chartered Accountants, 14/28, Golf Club Road, Ground Floor, Kolkata-700 033 A Legen (17/3/10

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Koikata-700 033

S. GANGULI & ASSOCIATES

Dear Sirs,

Re.: Appointment of Statutory Central Auditors of the Bank for the Year 2009-2010

We have pleasure in offering you appointment as one of the Statutory Central Auditors (SCA) of the Bank for the purpose of auditing the accounts of the Bank for the year 2009-2010 including compilation of Long Form Audit Report and Tax Audit under Section 44 AB of Income Tax Act, 1961.

Besides your function as Statutory Central Auditors of the Bank, you are also to take up audit (including LFAR and Tax audit) of alloted Branches and various departmental functions of Head.Office as decided in the meeting held on March 05, 2010.

As a part of Statutory Audit of the Bank you are required to carry out the following jobs:

1. To verify compliance with SLR requirement u/s 24 of the Banking Regulation Act, 1949 on 12 odd random dates in different months spread over the entire year (not being Friday) and report thereon separately both to the Top Management of the Bank and the Reserve Bank of India, Calcutta. In this report you are to indicate the dates for which compliance with SLR requirement has been verified by you. You are further required to verify SLR & CRR returns submitted by the bank to RBI during the period under audit and your confirmation as to the accuracy in the working of net DTL and corresponding CRR/SLR may be conveyed in the above report to be submitted to RBI and to the bank as stated above. While undertaking the exercise, instructions contained in RBI Circular DBOD.No. BC.60/12.02,01/2001-2002 dated 25 January 2002 may be kept in view.

Contd...2

SCA's appoint 0% doc



E-mail: dgmact@unitedbank.co.in

मैंक हिन्दी में भी पत्राचार का खांगत करता है



युनाइटेड बैंक ऑफ़ हंडिया United Bank of India



11, हमन्त मध् घरणी कीतकासा 700 001

11, Hemanta Basu Saram

gura sizisia / Head Office कवनी केसा काल / Corporate Accounts Department

Kolkata-700 001

:2243-5610/3947 भी पस संo/Fax No. : 033-2248-3886

201474/Telephone: 2248.9565/7762

ਜ਼ਵਜ ਜ਼o/Ref. No. ACT/AUDIT(2008-09)/ 3HH1

/2009

March 2, 2009

M/s. S. Ganguli & Associates, Chartered Accountants. Tashi House, 1" Floor, 74/2A, Golf Club Road, Kolkata-700 033 Phone No (033)2423-5099

Jum 04/03 4.111 .09. 94/2016. 89 3

5 GANGULY ASSOCIATES

Denr Sira.

Re.: Appointment of Statutory Central Auditors of the Bank for the Year 2008-2009

We have pleasure in offering you appointment as one of the Statutory Central Auditors (SCA) of the Bank for the purpose of auditing the accounts of the Bank for the year 2008-2009 including compilation of Long Form Audit Report and Tax Audit under Section 44 AB of Income Tax Act, 1961

Besides your function as Statutory Central Auditors of the Bank, you are also to take up audit (including LFAR and Tax audit) of three/four Branches and various departments of Head Office as per afforment

As a part of Statutory Audit of the Bank you are required to carry out the following jobs

- 1. To verify compliance with SLR requirement u/s 24 of the Banking Regulation Act, 1949 on 12 odd random dates in different months spread over the entire year (not being Friday) and report thereon separately both to the Top Management of the Bank and the Reserve Bank of India In this report you are to indicate the dates for which compliance with SLR has been verified by you. You are further required to verify SLR & CRR returns submitted by the bank to RBI during the period under audit and your confirmation as to the accuracy in the working of net DTL and corresponding CRR/SLR may be conveyed in the letters to be submitted to RBI and to the bank as stated above.
- 2 To verify compliance in term of RBI Master Circular DBOD BP.BC. No. 59/21 04 018/2005. 06 dated 30 01 2006

Comid

St. No appoint tilk doc

HPW



United Bank of India

THITelegram : GEAMOFICE

प्रधान कार्यालय / Head Office कंपनी लेखा विमाग / Corporate Accounts Deptt.

किन/Telephone : 2248-9565/7782

: 2243-5610/3647

11. हमन्त वस सरणी कोलकाता-700 001

11, Homente Base Sarant, Kolkata-700 001

刊 前o/FAX No. : 033-2248-3896

तंदर्भ सं०/Ref. Ng. ACT/AUDIT(2007-08)/ ५५19 /2008

March 13, 2008

M/s. S. Ganguli & Associates, Chartered Accountants, Tashi House, 1st Floor, 74/2A, Golf Club Road. Kolkata-700 033

Dear Sirs.

Re.: Appointment of Statutory Central Auditors of the Bank for the Year 2007-2008

We have pleasure in offering you appointment as one of the Statutory Central Auditors (SCA) of the Bank for the purpose of auditing the accounts of the Bank for the year 2007-2008 including compilation of Long Form Audit Report and Tax Audit under Section 44 AB of Income Tax Act. 1961.

Besides your function as Statutory Central Auditors of the Bank, you are also to take up audit (including LFAR and Tax audit) of four Branches and various departments of Head Office as per allotment.

As a part of Statutory Audit of the Bank you are required to carry out the following jobs

- 1. To verify compliance with SLR requirement u/s 24 of the Banking Regulation Act, 1949 on 12 odd random dates in different months spread over the entire year (not being Friday) and report thereon separately both to the Top Management of the Bank and the Reserve Bank of India. In this report you are to indicate the dates for which compliance with SLR has been verified by you. You are further required to verify SLR & CRR returns submitted by the bank to RBI during the period under audit and your confirmation as to the accuracy in the working of net DTL and corresponding CRR/SLR may be conveyed in the letters to be submitted to RBI and to the bank as stated above.
- To verify compliance in term of RBI Master Circular DBOD.BP.BC. No. 59/21.04.018/2005-06 dated 30.01.2006

Contd. 2

SCA's appoint 07.



E-MAIL ; dgmact @ unitedbank.co.in



MIZORAM RURAL BANK

Sponsored by State Bank of India in collaboration with Govt, of India & Govt, of Mizoram. Head Office B-5, BabuTilla McDonaid Hill, Zarkawi Aizawi 796 007, Mizoram

GM/CM(Accts)GEN-38/57

Dated: 28.04.2020

SPAN & Associates, Chartered Accountants, 14/28, Golf Club Road, Ground Floor, Kolkata

Dear Sir.

Appointment of Statutory Central Auditor for the year 2019 - 2020

We have pleasure to inform you that it has been decided by the bank, with the prior approval of the Central Government, to appoint you as the Statutory Central Auditor of the bank for the year 2019 -- 2020.

- 2. We shall be glad to receive your letter of acceptance, together with a Declaration of Fidelity and Secrecy, as in the enclosed proforma within one day of issuance of this letter. We shall also expect you to commence the audit work without delay so that the final report may be ready for submission to the bank's board at the earliest possible preferably by 2nd May, 2020.
- An illustrative checklist of broad items that will be required to be kept in consideration in the Long Form Audit
 Report to be provided by you to us (along with other documents statutorily required as a result of audit) is also
 enclosed (The copy of LFAR).
- 4. Allotment of branches to be audited by you will be informed in due course.

Yours faithfully

GENÈRAL MANAGER

Enclo: as above

Telephones: 2346380/2346388/2346384/2346457Fux 03

7.Email: mizobank@yahoo.com

70137 S P A N & ASSOCIATES 14/28 GOLF CLUB ROAD GROUND FLOOR KOLKATA WEST BENGAL 9830251048 spanca1979@gmail.com

ACT/Audit/12/2019-20 dated 12.05.2020

Dear Sirs,

Re: Statutory Branch Audit of the Bank 2019-20

We have pleasure in offering you appointment as one of the Statutory Branch Auditors of the Bank for auditing the accounts of the following branches for the year ended 31st March 2020 to be conducted under the direct supervision of the Proprietor/Partner.

NEW MANICKTALA (0082) – kolkata north
P-41 C I T Road Scheme VII(M) Kolkata PIN-700054.,3323558852,7604091994
bmnmt@unitedbank.co.in

OLD COURT HOUSE STREET (0389) – kolkata south 11 Hemanta Basu Sarani Kolkata PIN-700001,2248 7536,9903757424 bmoch@unitedbank.co.in

DEGANGA (0141) – 24 Parganas north P.O.Deganga Dist. North 24-Parganas,(03216)242-239,9555380222 bmdeg@unitedbank.co.in

In your capacity as the statutory branch auditor, besides certifying / authenticating the Balance Sheet and Profit & Loss A/c of the branch, you are required to undertake the following jobs:

- a) Authentication of Statement relating to Capital to Risk Weighted Asset Ratio (CRAR) under Basel-III Norm;
- b) Authentication of Statement relating to compliance of the recommendations of Ghosh Committee on frauds and malpractices in Branch;
- c) Authentication of Statement relating to compliance of the recommendations of Jilani Committee on internal control and inspection / audit system of the Branch / Bank;
- d) Certification of Annexure of Book Debt Statement of the Branch including NPA provisioning requirement;
- e) Certification on impairment of fixed assets;
- f) Issuance of Memorandum of Changes (MOC) even if "NIL";
- g) Preparation of Long Form Audit Report (LFAR) & Tax Audit Report simultaneously with audit of the Branch; while filling up the Tax Audit report please ensure that it does not contain incomplete/partial data as the same will not be taken in to consideration at the time of compilation at HO level. Further ensure that in Tax Audit report under Annexure III and IV, PAN is compulsory. In case Branch does not provide PAN and tax is not deducted @20%, the Branch is to substantiate the reason there of.
- h) All other certificates as are necessary for concluding branch audit as per Guidelines of Branch Audit of the Bank enclosed under Annexure "A".



SPAN & Associates

From:

AGM Audit LHO Kolkata <agmaudit.lhokol@sbi.co.in>

Sent: To: 30 March 2024 11:01 skbasu.sga@gmail.com

Subject:

SBA APPOINTMENT LETTER 2023-2024

AUDIT No: AUDIT/23-24/2

Date: 30.03.2024

7

State Bank of India, Audit Department, Kolkata LHO

STATUTORY AUDIT 2023-2024

LETTER OF APPOINTMENT

M/s. S P A N & ASSOCIATES (UCN - 70137) Chartered Accountants 14/28 GOLF CLUB ROAD GROUND FLOOR

Madam / Dear Sir,

STATUTORY BRANCH AUDIT AUDIT OF ACCOUNTS OF THE BANK FOR THE YEAR ENDING 31.03.2024

We have the pleasure in informing that you have been appointed as one of the Statutory Branch Auditors Bank, for auditing the accounts for the period ending 31st March 2024 of our branches as indicated below:

SI. No.	Branch Name	Br Code No.	Module	Region
1. 2.	SME PORT BLAIR HADDO	61250 12357	AO SOUTH 24 PARGANAS AO SOUTH 24 PARGANAS	1

- You may be aware that as per the listing agreement and statutory provisions, the Bank is required to final submit the accounts duly audited and certified by the Statutory Auditors to the Reserve Bank of India/Gover of India within a stipulated time frame.
- In view of this we have instructed our branches under audit to be in readiness with Reports/Retu
 commencement of audit tentatively by the 5th April 2024.
- 4. Our final target date for completion of all branches under audit is <u>15thApril'2024</u> and therefore, we would a you to commence the audit in time and complete it well within the time schedule mentioned.

5. Previous Year (2022-2023) Auditor's Detail

Sl. No.	Branch Name	Br Code No.	Previous Yr. Auditors Name	Contact No.
1	SME PORT	61250	BHANSALLACARWAL & COMPANY	8588891151
2	BLAIR	12357	COMPANY	9433105029

6. The Terms & Conditions, Formats for Undertakings/Declarations (AUD 1 to 12), Bills for Audit Fees and expenses, Branch Completion Certificate will be sent separately via e-mail. Please arrange to submit all the Declarations either via e-mail to agmaudit.lhokol@sbi.co.in (scan copy) or hard copy in original to Audit Department, LHO Kolkata.

Yours faithfully,

Assistant General Manager (Audit) Ashok Kumar Dikshit Mobile Number- 9674710150

BRANCH(1) - PROFILE

Branch Name	SME PORT BLAIR
Branch Code	61250
Module	AO SOUTH 24 PARGANAS
Region	1
IFCoFR Audit	NOT APPLICABLE
Name & contact No. Of the Branch Manager	Name: Titu Chowdhury Mobile: 9674712430
Name & Contact No. of the designated official of the Region coordinating the audit process	CM Operations : Amit Roy 8001193002
Name & Contact No. of the Regional Manager	Siddhartha Gupta 8001193001
Name & Contact No. Of the designated official at LHO coordinating the audit process	AGM AUDIT: ASHOK KUMAR DIKSHIT Mobile: 9674710150
Location of the Branch	MOHANPURA, SBI PORT BLAIR BUILDING, ANDAMAN AND NICOBAR ISLAND Pin:744101
Advance as on 29.02.2024	(Amount in Crore) 359.71

BRANCH(2)-PROFILE

Branch Name	HADDO	
production and are are a second and a second are a second	1 NS302	

Branch Code	12357
Module / Zone	AO SOUTH 24 PARGANAS
Region	1
IFCoFR Audit	NOT APPLICABLE
Name & contact No. Of the Branch Manager	Name: Brigson Gomez Mobile: 9434280674
Name & Contact No. of the designated official of the Region coordinating the audit process	CM Operations : Amit Roy 8001193002
Name & Contact No. of the Regional Manager	Siddhartha Gupta 8001193001
Name & Contact No. Of the designated official at LHO coordinating the audit process	AGM AUDIT: ASHOK KUMAR DIKSHIT Mobile: 9674710150
Location of the Branch	STATE BANK OF INDIA , P O HADDO , SOUTH ANDAMAN Pin:744102
Advance as on 29.02.2024	(Amount in Crore) 146.08

Regards, Asst. General Manager (Audit) LHO Kolkata

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70137 S P A N & ASSOCIATES 14 28 GOLF CLUB ROAD GROUND FLOOR - KOLKATA 9830251048 sg_associates@vsnl.net

ACT/Audit/2018-19 dated 02.04.2019

Dear Sirs,

Re: Statutory Branch Audit of the Bank 2018-19

We have pleasure in offering you appointment as one of the Statutory Branch Auditors of the Bank for auditing the accounts of the following branch for the year ended 31st March 2019 to be conducted under the direct supervision of the Proprietor/Partner.

BANDRA KALANAGAR 0823

Maharashtra

C-14,C-15, MMRDA Building, Bandra (East), Mumbai, Maharastra, PIN-400051. 022-26592143,26592938,26592015

RANCHI 0059

Jharkhand

P.Box No.94, Main Road, Ranchi, Jharkhand, Pin: 834001

0651-2203320

NASIK 0849

Maharashtra

Shri Ganesh Bhuvan, Near Ved Mandir, Trimbak Road, Nasiki, Maharashtra, PIN-422002.

0253-2310256

In your capacity as the statutory branch auditor, besides certifying / authenticating the Balance Sheet and Profit & Loss A/c of the branch, you are required to undertake the following jobs:

- a) Authentication of Statement relating to Capital to Risk Weighted Asset Ratio (CRAR) under Basel-III Norm;
- b) Authentication of Statement relating to compliance of the recommendations of Ghosh Committee on frauds and malpractices in Branch;
- c) Authentication of Statement relating to compliance of the recommendations of Jilani Committee on internal control and inspection / audit system of the Branch / Bank;
- d) Certification of Annexure of Book Debt Statement of the Branch including NPA provisioning requirement;
- e) Certification on impairment of fixed assets;
- f) Issuance of Memorandum of Changes (MOC) even if "NIL";
- g) Preparation of Long Form Audit Report (LFAR) & Tax Audit Report simultaneously with audit of the Branch; while filling up the Tax Audit report please ensure that it does not contain incomplete/partial data as the same will not be





भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय, भारत सरकार)

National Highways Authority of India

(Ministry of Road Transport and Highways, Government of India) जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075 ● G-5 & 6, Sector-10, Dwarka, New Delhi-110075 द्रमाप/Phone: 91-11-25074100 / 25074200



NHAI/F&A/Audit/RFE/2023-24/E-229805

Dated: 18.10.2024

To,

M/s SPAN & Associates Chartered Accountants 14/28 Golf Club Road Kolkata -700033 Ph. No. 033-24235104/5099 Email-spanca1979@gmail.com

Sub: Empanelment of Chartered Accountants / Cost Accountants firms for Internal Audit of ROs/PIUs for the Financial Years 2024-25 & 2025-26 - reg.

Ref.: NHAI's Notice dated 14.12.2023 inviting application for empanelment as internal Auditor of NHAI.

Sir/Madam,

In reference to your application, it is informed that your Audit firm has been empanelled as an Internal Auditor of NHAI for conducting the internal audit of PIUs/ROs for the financial years 2024-25 & 2025-26.

Your empanelment in NHAI as an Internal Auditor is subject to the fulfilment of all terms and conditions of the RFE-2023 and the applicable NHAI policies from time to time. Non-compliance of the terms and conditions of the RFE-2023 and the applicable NHAI policies will lead to suitable action thereunder.

Your acknowledgement of this letter should reach the undersigned within 7 days from the date of issue.

(Manoj Saxena) General Manager (F)

Signature of the Authorised partner with seal and membership number as token of acceptance of this letter





OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA 10, BAHADUR SHAH ZAFAR MARG, NEW DELHI - 110 124

No./CA. V/ COY/CENTRAL GOVERNMENT, CCFL(5)/715

Dated:18/09/2023

To THE MANAGING DIRECTOR CENTRAL COALFIELDS LTD DHARBHANGA HOUSE RANCHI-834029

Subject: Appointment of Auditors under section 139 of the Companies Act, 2013 for the financial year 2023-2024

Sir/Madam.

I am directed to state that in exercise of the powers conferred by section 139 of the Companies Act 2013, the Comptroller and Auditor General of India is pleased to appoint the Chartered Accountant firms/Limited Liability Partnerships As per Annexure - II as the Statutory/Joint Statutory/ Branch Auditors of the company for the year(s): 2023-2024. Statutory/Joint Statutory Auditor (s) of holding company shall also be the auditors of Consolidated Financial Statements under section 139 read with section 129(4) of the Companies Act, 2013.

- 2. You are requested to contact the concerned auditors individually under intimation to this office
- 3. The supplementary/test audit under sections 143 (6) & (7) of the Companies Act, 2013 of your company is entrusted to

DIRECTOR GENEARAL OF AUDIT (COAL) OLD NIZAM PALACE 234/4,ACHARYA J C BOSE ROAD KOLKATA-700020

- 4. The remuneration and other allowances payable to the auditors may be regulated as per the provisions of section 142 of the Companies Act 2013 read with guidelines issued by the Department of Company Affairs vide no: 7/76 dated 8th April, 1976 and no. 8/6/83 dated 07th June, 1984.
- 5. The audit fees paid/payable to the auditors as intimated by the Company has been indicated in Annexure-II. Any revision in the audit fees payable (including fees for consolidation) for the year 2023-2024 and itemwise details of all remuneration paid to the auditors for other services (other than statutory audit) alongwith the amount of TA/DA paid for 2022-2023 may be intimated.

The said information may be provided as soon as the Accounts for the year 2022-2023 is finalised so as to enable this office to review the appointment/ re-appointment of the appointed auditors.

 The above appointment is subject to the other conditions stipulated in Annexure-I(available on the CAG's website http://care.cag.gov.in/policy/terms.pdf).

(Rajesh

Sr. Administrative Officer

Phone: 011-23509240 Fax: 91-11-23237730, 91-11-23509241 E-mail: saoca5@cag.gov.in,

sao2ca5@cag.gov.in

ANNEXURE - 11

LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2023-2024

SI. No.	Firm Name	PSU Code / Unit Code	Station	Audit Details	Fees per annum in Rs (As intimated by the PSU)
STA	ATUTORY AUDITOR				
1	S PAN & ASSOCIATES (CA0424) C/O MR. AMIT KUMAR CHANDA 140, OLD AG COLONY, KADRU, RANCHI RANCHI - 834002	CCFL RANCHI4 (2)	RANCHI	UNITS UNDER AREA GENERAL MANAGER OFFICE, CENTRAL WORKSHOP/CENTRAL STORES, BARKAKANA, ARGADA, RAJRAPPA, REGD. OFFICE, RANCHI, BARKA-SAYAL AREA & AUDIT OF STANDALONE AND CONSOLIDATED ACCOUNTS	1235600
BR	ANCH AUDITOR				
2	SINHA & GHELANI (ER0119) SURAJ MARKET LALJI HIRJI ROAD RANCHI RANCHI - 834001 JHARKHAND	CCFL RANCHI3 (I)	CONTRACTOR OF STREET	UNITS UNDER AREA GENERAL MANAGER OFFICE, KATHARA (INCLUDING ERSTWHILE CCWD) & DHORI	458700
3	N K KEJRIWAL & CO (ER0495) 11/2, GEL CHURCH COMPLEX, MAIN ROAD, RANCHI RANCHI RANCHI - 834001, JHARKHAND	CCFL RANCHI2 (1)	RANCHI	UNITS UNDER AREA GENERAL MANAGER OFFICE, CHARHI & KUJU	364200
4	J N'AGRAWAL & CO (ER0141) 6, R.I.T. BUILDING, GROUND FLOOR, COURT COMPOUND RANCHI RANCHI - 834001 JHARKHAND	CCFL RANCHII (I)	RANCHI	UNITS UNDER AREA GENERAL MANAGER OFFICE, BOKARO & KARGALI	301500
5	LODHA PATEL WADHWA & CO (ER0126) 304.SHRILOK COMPLEX 4 H.B.ROAD 3RD FLOOR RANCHI RANCHI - 834001.JHARKHAND	CCFL RANCHIS (3)	RANCHI	UNITS UNDER AREA GENERAL MANAGER OFFICE, NK, PIPARWAR, RAJHARA & MAGADH & SANGHMITRA AREA AMRAPALI & CHANDRAGUPTA AREA	513750

Any change/revision in the audit fee payable to each of the auditor (s) mentioned above should be immediately intimated to this office for record and reference as the selection of auditors is based on the audit fees paid/payable.



To, Span & Associates, 14/28, Golf Club Road, Ground Floor, Kolkata – 700 033

Dated: June 10, 2016

Sir.

Subject: Appointment as Statutory Auditors

With reference to the subject cited above, we are pleased to inform you that the Shareholders of the Company, in their meeting held on 10th June 2016, appointed you as one of the Joint Statutory Auditors of the Company to hold office from the conclusion of the Tenth AGM till the conclusion of the Eleventh AGM. The certified true copy of the resolution adopted by the Shareholders is enclosed herewith

Please provide us Eligibility Documents.

Thanking you.

Yours sincerely, For Shriram General Insurance Company Limited

Hemant Kumar Sharma

Company Secretary & Compliance Officer

Encl.: as above

Shriram General Insurance Co. Ltd.

Regd.Office: E-8, EPIP. RIICO Industrial Area, Sitapura, Jaipur-302022. Rajasthan. Tel.: 0141 – 3928400, 3220900, 3220902, 3220904, 2770692 Fax - 2770693. Website: www.shriramgi.com/ official: compliance@shriramgi.com



IRDA Registration Number - 137

Shriram General Insurance Co. Ltd.

IN PARTNERSHIP WITH THE Saniam GROUP

Regd & Copt. Office: E-8, EPIP, RIICO Industrial Area, Shapura, Jaipur-302022 (Raj.)
Phone: +91-141-3928400, 3951111, 3996700 Fax: +91-141-2770692 / 93
E-mail: compliance@shriramgi.com | Website: www.shriramgi.com
Toll Free No.: 1800-300-30000 / 1800-103-3009

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE SHAREHOLDERS AT THE TENTH ANNUAL GENERAL MEETING OF THE COMPANY HELD ON FRIDAY 10TH DAY OF JUNE 2016 AT THE REGISTERED OFFICE OF THE COMPANY AT E-8, EPIP, RIICO INDUSTRIAL AREA, SITAPURA, JAIPUR

RE-APPOINTMENT OF JOINT STATUTORY AUDITOR

"RESOLVED that pursuant to Section 139 of the Companies Act, 2013, Insurance Laws (Amendment) Act, 2015 and applicable circulars/guidelines issued by the Insurance Regulatory and Development Authority of India (IRDAI), M/s SPAN & Associates, Chartered Accountants (FRN No. 302192E), be and are hereby re-appointed as the Joint Statutory Auditors of the Company for the Financial Year 2016-17 to hold office from the conclusion of 10th Annual General Meeting to the conclusion of 11th Annual General Meeting at such remuneration as may be mutually agreed between CEO of the Company and M/s SPAN & Associates."

Certified True Copy
For SHRIRAM GENERAL INSURANCE COMPANY LIMITED

HEMANT KUMAR SHARMA Company Secretary





Internal Audit Department, Central Office,

5th Floor, East Wing, Yogakshema, J.B. Marg, Mumbei 400 021.

e-mail: co audit@licindia.com

CO / Audit / Internal Audit / 2022-23

Date: 01.11.2022

M/S Span & Associates 14/28 Golf Club Road. Ground Floor, Kolkata 700033.

Sir / Madam.

Re: Appointment of external C.A. firms for conduct of Internal Audit of Branches and Divisions under Eastern Zonal office of LIC OF INDIA.

With reference to our RFP dated 16.09.2022 and your subsequent proposal dated 3.10.2022 along with the financial bid for conducting internal audit of all Divisions under our Eastern Zonal office ,Kolkata, we are pleased to inform you that your firm has been selected for carrying out the internal audit of Divisional Offices of Eastern Zone (including all its Branch offices. Satellite Offices and P&GS units) . As per the terms of the RFP you are required to conduct the internal audit as mentioned under condition no. 2 given herein below. The internal audit shall cover the operations / transactions from the date of previous internal audit till the date of current audit (Inter Audit Period).

The said Division falls under the jurisdiction of our Eastern Audit center which will coordinate with the auditors and facilitate the conduct of this internal audit .The address of the audit center is as under

Kolkata Audit Center

C.R.Avenue, Hindusthan Building, Kolkata-700072.

Guwahati Audit Center

Maa Urba Bhawan, Lalganesh, Guwahati-781034.

1. The nature and Scope of Work:

- a) As per the 'Technical guide on Internal Audit of Life Insurance Business' published by the ICAI which will be the basis of broad scope (annexure 'A').
- b) As detailed in the Annexure 'B'
- c) The audit questionnaires (Annexure-C)
- d) Details of Divisions (Including Branches and P&GS Units) to be audited during First Year (Annexure - D)

क्तिय स्थापोलस्य, "सोपसेम", जीवन सीमा भागं, भुनई - 400 021 . STATE : 66598000



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कार्पोरेशन लिमिटेड NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम 🛮 A Govt. of India Enterprise

मिनीरत्न : श्रेणी-। Miniratna : Category-l

एनटीपीसी लिगिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd

No. NEEPCO/IC&A/60/2024-25/45

Dated: 06.09:2024

To.

M/s SPAN & Associates, Chartered Accountants,

H/O 9, Prabha Encleva, Udaypur Kalimandir Birubari,

P.O GopinathNagar, Guwahati, Assam-781016.

Email-spanca 1979@gmail.com.

Engagement for carrying Internal Audit works of NEEPCO Ltd for the FY 2024-25.

NIB No. 426 dated 06.09.2022

ii) Your Bid dated 26.09.2022

iii) Your acceptance vide e-mail dated 03.07.2024

Madam/Sir.

The North Eastern Electric Power Corporation Limited (NEEPCO/ the Company) is pleased to engage you for carrying Internal Audit works for the following Units (Projects/Plants/Offices) of the Company for the FY 2024-25. The

following Projects/Plants/Offices are allotted to you for the F.Y 2024-25 as under:

SI No.	Name of the Projects/Offices	Total Man- Days Per Unit/Project	Partner Man- days Per Unit/Project	Total Fees
1	Agartala Gas Based Power Station (135 MW), R. C. Nagar, Agartala, Tripura.	86	6	2,36,160.00
2	Tripura Gas Based Power Station (101 MW) including Monarchak Solar Power Station(5MW),Monarchak, Sonamura, Tripura.	86	6	2,36,160,00
3	Tuirial Hydro Power Station (60 MW), Kolasib, Mizoram including Silchar.	86	6	2,36,160,00

Remuneration for carrying the above internal audit works for the FY 2024-25 is Rs.7,08,480.00 (Rupees Seven lakh eight thousand four hundred and eighty) only plus GST, as applicable. Further, out of pocket expenses, such as travelling, boarding & lodging, ex Guwahati will be borne by the Company. Other terms and conditions will be guided by the NIB under reference (i).

Please acknowledge receipt of the letter and convey your unconditional acceptance

It is to request you that the Phase-I audit 2024-25 should be completed on or before 05th October 2024. Hence you are requested to submit the Audit Programs to the undersigned at the earliest for further needful

Thanking You.

Yours Sincerely.

(Dwijen Kumar)

Chief General Manager(Finance)

NEEPCO: Shillong

पंजीकृत कार्यालय युक्तलैंड कमाउँड के **३५० वर्ज** प्रालाग ७५३००३ Registered Office: Brookland Compounded. Shillong - 793 003 celly1-1 / Telephone No 0364-2274476. \$-80 V emaller aurneepco co.in THORES CONTENT IS TO THE 1976GO 1001658

तेबसाइट / website - www.neepeo.co.in



CIN. U40100MH2005SGC153648 Office of the Chief General Manager (Internal Audit)

Tel No: 022-26470199

cgminternalaudit@mahagenco.in

ia@mahagenco.in

HDIL Building, A- Wing, 4th Floor,

Prof. Anant Kanekar Marg,

Bandra East, Mumbai-400051.

CGM (I/A)/MSPGCL/Empanelment Ltr. 2024-27/1-56

Date: 10 10 2024

To.

Email:

M/s. SPAN & Associates

14/28, Golf Club Road, Ground Floor, Kolkata, West Bengal - 700033. spanca1979@gmail.com 9830693283, 8240039337

Subject: Empanelment of Internal Auditor for FY 2024-25 to 2026-27.

Ref. : Advertisement no. Notice No.01/2024-2027 dtd 20.02.2024

With reference to your application and subsequent correspondence in response to the advertisement and deviation ref. above, we are pleased to inform you that your firm M/s. SPAN & Associates has been qualified for empanelment as an Internal Auditor with Mahagenco for the period of 3 years covering the financial years 2024-25 to 2026-27.

Please note that this empanelment letter is solely for the purpose of creating list of qualified firm and does not assure any audit assignment. A Separate appointment order will be issued in due course if your firm meets our requirement.

The empanelment may be terminated if any of the following conditions are noticed during the period,

- a) The information submitted by your firm is found to be false and/or fabricated.
- b) Your firm is blacklisted or faces disciplinary action from ICAI or any Government authority.

In event of any changes in your firm's constitution such as reduction in number of partners or change in Registered Office etc., you must communicate these changes to this office at email id ia@mahagenco.in

It is at the sole discretion of Mahagenco to appoint/dismiss the empanelled firm at any point of time.

Other terms and conditions mentioned in the advertisement in reference above will be remain unchanged until further notice.

Please communicate your acceptance of this empanelment within 10 days to the email address is@mahagenco.in. If we do not receive your acceptance within this timeframe, your firm may not be considered for any assignment.

Chief General Manager (I/A)



MAHARASHTRA STATE ELECTRICITY TRANSMISSION Co.Ltd. CIN No.U40109MH2005SGC153646

Prakashganga, 6th Floor, Plot No. C-19, 'E" Block, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051

Phone No.:- 022-26595000, 26595183 Fax No. :- 2659 0768 Email-id: cgmfi@mahatransco.in, gmiaudit@mahatransco.in

Ref. No .: - F&A/IA/FY 15-X6/643

Date:- 1 6 JAN 2016

Xo, M/s. SPAN & Associates Chartered Accountants 14/28, Golf Club Road, Ground Floor, Kolkata - 700 033 West Bengal

Sub:- Appointment as Internal Auditor for conducting Internal Audit of various offices under Karad Zone for the financial year 2015-16

Ref.:- Board Resolution No.105/13 dtd. 02.01.2016

Dear Sir,

MSETCL management is pleased to appoint your firm as Internal Auditor for conducting Internal Audit of Karad Zone (including sub-ordinate offices) for the financial year 2015-16 on the following terms and conditions, viz.

Terms & Conditions:-

- General terms and conditions of Internal Audit shall be mentioned at "Annexure A".
- The methodology and functioning shall be as mentioned at "Annexure-B"
- The scope of work shall be mentioned at "Annexure-C"
- 4. The format of Audit Report as given at "Annexure-D"
- The audit fee for the assignment shall be is Rs.2,02,340/- (Rupees Two Lakh Two Thousand Three Hundred Forty Only) plus applicable service tax.
- 6. Further, your firm shall be entitled for reimbursement of out of pocket expenses like conveyance, lodging/boarding charges, etc. incurred while carrying out the assignment on actual basis i.e. on production of evidences of incurring such expenses subject to overall upper limit of 30 % of audit fee as mentioned in clause no.5 above.
- The internal audit report for the 1st half year ending on 30th September 2015 should be submitted on or before 29th February. 2016 and the internal audit report for 2nd half year ending on 31st March, 2016 should be submitted on or before 30th April, 2016.





NLC India Limited

(formerly Neyveli Lignite Corporation Limited)
(A 'Navratna' - Government of India Enterprise)
Internal Audit Section, Corporate Office, Neyveli



Website: men ablada in Email id: ia.fin.co@nicindia.in Phone: 60239 Fax: 04142-252645 & 252646

Lr. No. /IA Section/Appointment order /I.A/2021-22

Dt. 17.07.2021

To M/s Span & Assocites, Chartered Accountants 14/28, Golf Club Road, Ground Floor, Kolkata -700 033. RECEIVED
SEAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Sirs.

Sub: Appointment of Internal Auditors for the F.Y. 2021-22-Issuance

of Orders- Reg

Ref: Tender No: CO CONTS/028G/Corp.Accts & Audit/2018.

dt.20.08.2018

We are pleased to offer you, Internal Audit assignment for the F.Y. 2021-22 for the units of NLCIL specified hereunder subject to your acceptance of following terms and conditions:

The Terms and Conditions of appointment are as follows:

1. Scope of Work:

The scope of the work and the reporting requirements shall be as mentioned in the notice inviting Expression of Interest (EOI). However detailed scope and reporting is available in the Internal Audit Manual of NLCIL

A copy of the NLCIL's Internal Audit Manual will be provided to you. In case the manual is modified by the management, the audit shall be carried out accordingly

2. Units to be audited:

Barsingsar Mines & Thermals, NLC India Limited Location : Barsingsar , Rajasthan

Note: Unit allocation may be changed based on situation during the subsequent quarters.

3. Audit Reports:

 a) The audit report shall be duly signed and addressed to the concerned Unit Head.





Contract | अनुबंध



Contract No | अनुबंध क्षमांबर; GEMC-511687732714769 Contract Generated Date | अनुबंध लिथि: 04-Jan-2024 Bid/RA/PBP No. | with wrong third them: GEM/2023/B/3808846

Buyer Details| खरीदार विवरण Organisation Details | संगठन विवेरण

Type | uwin;

Central PSU

Ministry (Henry)

Ministry of Civil Aviation

Department | Filter: Organisation Name | Mrs 4 az 414 :

Office Zone | wrden etc.

Airports Authority of India (AAI)

RHO-ER

Airports Authority Of India, Eastern Region

DGM

Designation | TE: Contact No. | HUB 441: 033-25130008-

Emuil ID | ôhe width :

pao5.aai.koxadigembuyer.in

GSTIN) allowed amply 1:

19AAACA6412D125

Address | wm :

New Operational Complex Airports Authority of India

N.S.C.B.I. Airport, Kolkata - 700052. KOLKATA, WEST BENGAL-700052, India

Financial Approval Detail | विशीय स्वीकृति विवरण

IFD Concurrence | आईएकडी सक्वर्ति :

Designation of Administrative Approval)

प्रशासनिक अनुभोदन का घटनान

Designation of Financial Approval)

telthy wydrox as upon :

Airport Director, NSCBI Airport Kolkata

GM (Finance), NSCBI Airport Kolkata

Paying Authority Details | पुगतान प्राधिकरण विवरण

PAO

Payment Mode)

Service on Affect

GPA - Challan

Designation | tot. Email ID | \$44 an\$8: Manager Finance paoz.aai.koaa@gembuyer.in

GSTIN | जीव्यक्षी जाहेव्य :

Address | Vet:

New Operational Complex Airports Authority of India

NORTH 24 PARAGANAS, WEST BENGAL 700052, India

N.S.C.B.I. Airport, Kolkata - 700052.

Consignee Details | परेषिती विदरण

s.Hoj a.d.	Consignee Name & Address (1996) an & sur	Service Description the Silve
,	Contact सम्बं: 033-25130008- Email ID इंगेल न्वर्डडी : paoS.aal.koaalingembuyer.in GSTIN जीत्स्म्ये अवेटर : 19AAACA6412D125 Address New Operational Complex Airports Authority of India N.S.C.B.E. Airport, Kolkata - 700052, KOLKATA, WEST BENGAL-700052, India	Custom Bid for Services - ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT FOR NSCBI AURPORT for FY 2023 2024

Service Provider Details | सेवा प्रदाता विकरण

GeM Seller ID | illu filben intell :

SXOK210002375533 SPAN AND ASSOCIATES

Company Name | wall no my;

08240039337

Contact No. | erek det . Email ID | \$4m antiff

spanca1979@gmail.com

Address | Wit-

14/28 TOLLYGUNGE GOLF CLUB ROAD, GROUND FLOOR TOLLYGUNGE. Kolkata, WEST BENGAL 700033.

MSME Registration number (एमएसएसई पंजीकरण संख्या :

19ACAFS9488G12H

*GST / Tax invoice to be raised in the name of | जिसके नाम के पक्ष में GST/TAX इनवॉइस पेश किया जाएगा - Buyer

Service Details | रोवा विवरण

Service Start Date (latest by)। श्रीया प्रारंग दिशंक (नवीनतम्) : 11-jan-2024

Service End Date | that smaller faile: 14-Nov-2024

Category Name | श्रेणी नाम : Custom Bid for Services

Billing Cycle जिला चक्र : yearly			
Desc	ription Silbrer	The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	Lumpsum Cost of Service in totality
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT FOR NSCEL AIRPORT for FY 2023 2024		
Regulatory/ Statutory Compliance of Service	YES	л.	
Compliance of Service to SOW, STC, SLA etc.	YES:		
	Total Amount (Formulations of Class):		

11*Lumpsum Cost of Service in totality):

total Value without Addons | Qualit & Mile get 1/24 (INR)

Total Ackdon Value (got qualit ger (1947)

Total Value Including Addons | देशकी व व्यक्ति कुल पुरूप (INR)

0

Tax Bifurcation | कर द्विभाजन

Particular Siffile	GST जीएवरी (1894)	GST Cess 1 जीव्यति जवस्य 1 (0%)	Input Tax Credit (ITC) on GST (जीएसडी घर इस्पुट टेंबर केस्टिट (आईटीसी) (100%)	ITC on GST Cess 1 बीएसटी जनन पर अर्दरीमी 1 (DN)
Custom Bid for Services		0		

Amount of Contract। जनुनंध की राशि

Total Contract Value Including All Duties and Taxes | unit was aftered until you argue you (INR)

Price Break up offered | मूल्य विधाजन की पेशकस की : <u>Price Break up offered Document link (आइल क्रेक वन ऑक्स किए नए दस्तानेक लि</u>क

SLA Details | एसएलए विकरण

Preface: Agreement representing a Service Level Agreement ("SLA" or "Agreement") between the Buyer and Service Provider has been uploaded in bid section. The purpose of the agreement uploaded is to facilitate implementation of Services intended by the Buyer. Each idocuments as uploaded by buyer should be read in totality to conclude the requirement of Custom e-Bid Boated on portal.

The Agreement uploaded in bid section will generally contain the Scope of Work, (SOW), stakeholder's obligations, Special Terms and Conditions (STC) related to service delivery as formulated by the Buyer and Payment Terms etc of the service for multial understanding of the stakeholders. The Agreement remains valid till completion of Scope of Services or end of contractual duration (whichever is earlier) unless either superseded by a revised agreement mutually endorsed by the stakeholders or terminated by either of the parties thereof.

Guiding Principle: The Services contracts placed shall be governed by following set of Terms and Conditions:

- 1. General Terms and Conditions for Goods and Services:
- 2. Buyer's Formulated Service Specific STC including the Service Level Agreement (SEA) for the service as uploaded with the bid in form of suitable matching document.

The above terms and conditions are in reverse order of precedence. Service specific STC, supersede GTC, whenever there are any conflicting provisions. The above set of terms and conditions along with scope of work and service level agreement as enumerated in the document shall be construed to be part of the Contract between fluyer and Service Provider.

Intended Objectives And Goals of SLA; The objective of Agreement (SLA) as uploaded in bid section is to ensure that all the commitments and obligations are in place to ensure consistent delivery of service to buyer by service provider. Generally The goals of an Agreement are to:

- 1. Provide clear reference to service ownership, accountability, roles and/or responsibilities of both parties.
- 2. Present a clear, concise and measurable description of service offered to the buyer
- 3. Establish Terms and Conditions for all the involved stakeholders, it also includes the actions to be taken in case of failure to comply with conditions specified
- 4. To ensure that all the parties understand the consequences in case of termination of services due to any of the stated reasons
- The agreement will act as a reference document that both the parties have understood the above-mentioned terms and conditions and have agreed to comply by the same. The agreement can also be revised/ modified on mutual consent of the stakeholders.

Parties To The Agreement

The main stakeholders associated with this agreement are:

- 1. Mayer: Suyer is responsible to provide clear instructions, approvals and timely payments for the services availed
- Service Provider: Service provider is responsible to provide all the required services in timely manner. Service provider may also include seller, any authorized agents, assignees, successors and nominees as described in the agreement.

The responsibilities and obligations of the stakeholders have been outlined in this document. The document also encompasses service level /penalties in case of non-adherence to the defined terms and conditions. It is assumed that all stakeholders would have read and understood the same before signing the SLA document.

ADVISORY WITH RESPECT TO SCOPE OF SERVICE

Scope of Work (SOW) is the most important & crucial component of any bidding process. It is for this that the whole bidding process is entered upon to execute the scope of work and deliver outcomes that the Government strives for Scope of work directly affects the performance of contract therefore utmost care should be taken to about ambiguity with respect to deliverable.

For example , in case of Complex / Intricate Consulting Services . Some key guiding principles for drafting scope of work may be as under:

- "Detailed" specification of requirements is extremely critical please ensure that even standard assumptions on scope of work are laid down and described.
- Make sure that specifications are endorsed by key stakeholders.
- Identify mandatory and non-mandatory requirements in scope of work It should clearly provide the outcomes expected from solution/service delivery.
- . The scope of work should mention what the outcome is based upon time or material?
- A check should be made that the final specification of requirements (a) addresses the targeted outcomes and business objectives (b)meets the agreed stakeholder needs (c) covers whole-of-life of the contract deliverables.
- The objective, structure and expected set of contents of each knowledge item/deliverable should be laid down, in as much detail as possible, rendering the best level of clarify to it.
- The coverage of services needed in the form of activities like client visits, geographies to be studied, stakeholder meetings / interviews / workshops to be conducted, must be detailed out to avoid delivery compromises.
- Buyer must ensure that the service provider compiles with the Rule 144(xi) of General Financial Rules (GFR), 2017 and the product supplied, if any, must also comply with Make in India quidelines of DPIIT*

Important Note: Buyers authorities are advised to upload GAR report positively and without fail at appropriate place to ensure process complinace. Buyer may indicate about requirement. Past Experience if so required by uploading the same at time of bid creation including, approval of their competent authority. Service Providers's response may be assessed atime of technical evaluation.

Price Variation Clause:

"It is advisable to include Price Variation Clause in the long term contracts to take care of the increase/decrease in prices of various ingredients which majorly affect the overall price of the service. Buyers are therefore advised to include the Price Variation Clause (PVC) in the bid document through ATC for long term contracts. The additional payment, if any, on account of PVC can be done offline till such time online functionality is developed on

Kolwaja

Additional Required Data/Document(५) : Buyer | अधिरिक्षा आवश्यक देगा/द्वाराकेक स्वतिद्वार

- 1. Introduction about the project /services being proposed for procurement using custom bid functionality: 'click here
- 2. Scope of Work : slick here

- 3. Special Terms and Conditions (STC) of the Contract xlick here.
- 4. Service Level Agreement (SLA) : click here.
- 5. Payment Terms : dick here
- 6. Penalties : click here.
- 7. GEM Availability Report (GAR): click here.

Additional Data/Document(s): Seller | addicks &cs/cumby: fellus

- 1. Certificate (Requested in ATC) : click here
- 2. Compliance Documents In Respect Of Resource Qualification , Profiles & Past Experience /expertise <u>vack fore</u>
- 3. Compliance Documents In Respect Of Specification And Standard Of Services :click here.
- 4. Compliance Document in Respect Of Approach & Methodology: click here.
- 5. Compliance Documents in Respect Of Project Experience Of Firms: click here.
- 6. Compliance Document in Respect Of Registration And Certification Of Service Provider Entity : Click here:
- 7. Compliance Document In Respect Of Certification Of Resources .: click here
- B. Any Other Documents As Per Bid (I): slick here.
- 9. Any Other Documents As Per Bid (ii): click here.
- 10. Any Other Documents As Per Bid (iii): click here.
- 11. Compliance Documents in Respect Of Pgc And lib: click here.
- 12. Compliance Documents in Respect Of Sow Etc ; click here.

Price Bifurcation Excel File details | मूल्य द्विभाजन एक्सेल फ्राइल विकरण: Price Bid

ePBG Detail । ईपीकीजी विकरण

ы	PROSESS CONTRACTOR AND CONTRACTOR	
ľ	Advisory Bank mitper 4s;	NA
ı	ePBG Percentage(N) 60404 uliPus (N):	NA.

General Clauses w.r.t RCM/FCM | आरसीएम/एयन्सीएम के संबंध में सामान्य खंड

- 1. Where ever RCM is applicable, for sellers (Regular GST registered seller who opted out of FCM as per notifications of GST like GTA, unregistered seller), theyer hine Hobbits into paying the GST and GST cess to the government on the specified rate mentioned by them in this contract. Seller will invoice buyer with zero GST and GST cess
- 2. for Registered select as per FCM, rates will be inclusive of prescribed rate of GST and GST cess. ITC available to buyer as shown in the bid document have been applied while evaluating the bids. Seller has liability of paying the GST and GST cass to the govt and same will be charged from buyer while invoice.
- 3. For Registered sellers who opted for RCM while quoting for specified category under section 9(3) like GTA rates will be exclusive of GST and GST cess. GST and GST cess as indicated by the buyer in the bid document payment of GST and GST Cess will be the liability of buyer
- 4. For Unregistered sellers Liability of payment of GST and GST cass is in Buyers scope. GST and GST cass as indicated by the buyer in the bid document will be the Bability of buyer. Unregistered seller will invoice buyer with zero GST and Zero GST cess.
- 5. For sellers under Composition Scheme: There is no liability of payment of GST and GST cess in Buyers cope. Seller will invoice Zero GST and GST cess in the invoice to buyer.

Terms and Conditions। नियम और शर्ते

- 1. General Terms and Conditions-
- 1.1 This contract is governed by the General Terms and Conditions, conditions stipulated to this Product/Service as provided in the Marketplace.
- 1.2 This Contract between the Seller and the Buyer, is for the supply of the Goods and/ or Services, detailed in the schedule above, in accordance with the General Terms and Conditions (GTC) unless otherwise superseded by Goods / Services specific Special Terms and Conditions (STC) and/ or BID/Reverse Auction Additional Terms and Canditions (ATC), an applicable
- 2. Buyer Added Bid Specific Terms and Conditions-

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract shuration up to 25 percent at the time of itsue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2.2 Forms of EMD and PBG:

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Deneficiary name

Airport Authority of India

Account No

11094829425 1F5C Code

\$81N0003029

Bank Name

State Bank of India

Branch address Kolkata Airport (03029)

Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with hid.

Note: This is system generated file. No signature is required.

नोटः यह सिस्टम जनस्टेंड फाइल है। कोई इस्ताक्षर की आवश्यकता नहीं है।





एन टी पी सी लिमिटेड (ADVI 1900) के प्राथि (A Out of Sales Scripping) कृतीय कारोशय/Corporate Gentra

To

M/s. Span & Associates Chartered Accountants, 14/28 Golf Club Road I Ground Floor Kolkata West Bangal - 700033 Ref. No.: CCIA / Apptt / 2022-23/27

Date: 30.08.2022

SUB: INTERNAL AUDIT OF COAL MINING UNITS (PAKRI BARWADIH, KERANDARI & CHATTI-BARIATU) FOR THE FY 2022-23

Sirs.

NTPC is pleased to appoint you as Internal Auditor (Auditors) for conducting internal audit of OF COAL MINING UNITS (PAKRI BARWADIH, KERANDARI & CHATTI-BARIATU) for the financial year 2022-23 as per the terms & conditions detailed below:

PERIOD, TIME AND OTHER IMPORTANT INFORMATION:

- The internal audit is to be conducted in two (2) phases for the financial year 2022-23. The dates for commencement of audit (Phase I and II) and the dates by which reports are to be submitted are as detailed in Annexure – 1 of this letter.
- ii. Auditors are requested to discuss audit plan, well in advance, with Finance Head of auditee location / Head of unit to ensure timely completion of the audit and submission of report, after discussion, as per the schedule given in Annexure-1.
- iii. Auditors may ensure deployment of a team suitable for conducting the audit, commensurate with the size of the auditee unit and the volume of work involved, reporting requirements and detailed Guidelines for Internal Audit (being mailed separately). Internal Audit Guidelines for respective areas are also incorporated in NTPC online portal i.e. PRADIP (Pro-Active Digital Initiatives to Become Paperless Office). Finance Head of the auditee Unified Function/ unit(s) / Corporate Internal Audit Department of NTPC may be consulted, if required.
- iv. Since NTPC has implemented paperless office (PRADIP), all the records are available in digital form which may be accessed through either SAP or PRADIP system. Auditors will be provided PRADIP access and SAP access through VPN so that major portion of audit is conducted remotely. Site visit is to be planned in consultation with, Finance Head of the auditee Unified Function/ unit(s).
- v. As the audit has to be conducted on digital platform as well as report also has to be submitted digitally (in PRADIP), it should be ensured that the audit team is always headed by a Chartered / Cost Accountant with team members having prior experience of auditing on the SAP-ERP platform.
- vi. Kindly e-mail your unequivocal acceptance to internal audit@ntpc.co.in within a period of two (2) days from the receipt of the mail. Please note that if your acceptance of the assignment is not conveyed to us by 01.09.2022, it will be presumed that you are not interested to take up the assignment and, in that case, the Company would go ahead in assigning the work to another empanelled firm without any further communication to you.

2. AREA AND EXTENT OF COVERAGE BY INTERNAL AUDIT:

A summary of major areas to be covered during Internal Audit and Extent of coverage by Audit shall be as per Annexure -3 and Internal Audit guidelines. However, it is emphasised that the coverage and reporting should not be restricted to the aspects mentioned in the guidelines alone, professional expertise and judgement will have to be exercised in all the areas and aspects of Audit Assignment.

अभियात्रिकी कार्यतय परिसर, प्लाट नं. ए-8 ए. सेक्टर-24, पोस्ट बाक्स नं.13, नोएडा-201301 (उ.प्र.) ENGINEERING OFFICE COMPLEX, Plot No. A-8A, Sector-24, Post Box No.13, NOIDA-201301 (U.P.) दूरभाष / Tel.: 0)20 4948000, 0120-2410333, 0120-2410801 फेक्स / Fax: 0120-2410136, 0120-2410137 पंजीकृत कार्यात्तप : एन.टी.पी.सी. भवन, स्कोप कार्यातेष्ट्र : इस्टीट्युशनल एरिया, लोधी रोड, नई दिल्ली-110003 Regd. Office : NTPC Bhawan, Scope Complex, 7, Institutional Area, Lodh Road, New Delhi-110003 दूरभाष / Tel: 011-24350100 फेक्स/Fax:011-24351018, CIN:L40101DL1975G01007986 E-mail.ntpcco@ntpc.co.in

पावर ग्रिड कॉर्पोरेशन ऑफ इंडिया लिमिटेड

(मारत सरावार का सराम)

POWER GRID CORPORATION OF INDIA LIMITED

(A Government of India Enterprise)

Ref: CC/IA/2022-23/IA _Appoint/20

Dated: 3.07.2022

S P A N & Associates (Formerly S. Ganguli & Associates), Chartered Accountants, 14/28, Golf Club Road Ground Floor, Kolkata-200033,

WEST BENGAL

Sub: Appointment of Internal Auditor for the Financial Year 2022-23

Dear Sir/Madam.

In response to the expression of interest (EOI) submitted by your Firm for empanelment as internal auditor for the company, POWERGRID Management is pleased to appoint your firm as Internal Auditor for conducting the Internal Audit of ER-II(Pt-IV): Kaniha, Rengali, Rourkela, Sundergarh, Angul, Kishore Nagar TLM, Keonikar, Baripada, Cuttak FLM, Bhadgak TLM, PPPFC at Bhubneshwar of the ER-II Region of POWERGRID for the year 2022-23 as per terms and conditions detailed below:

A.	Audit Objectives	Please refer Annexure - I
B.	Period of Internal Audit	Please refer Annexure - II
C.	Scope of Internal Audit	Please refer Annexure - III
D.	Extent & Coverage of Internal Audit	Please refer Annexure - IV
E.	Instructions & Check-list to be submitted by Internal Auditor	Please refer Annexure – V
F.	Internal Audit Report	Please refer Annexure - VI
G.	Out of Pocket expenses such as TA & DA etc.	Please refer Annexure - VII
H.	General Conditions	Please refer Annexure - V/II
I.	Acceptance, Declaration and E-Payments Details	Please refer Annexure – IX
J.	Details of contact persons etc.	Please refer Annexure - X

You are requested to adhere to the terms and conditions relating to above as detailed in Annexure I to Annexure X. The Audit shall cover all the five parts strictly as per Annexure -VI and the observations shall be reported for each part separately. 'Nil' report should be mentioned if there are no observation for any of the parts. Four copies of final report (in T-form) along- with duly filled checklist as mentioned in 'Annexures -V & VI, shall be submitted by the auditor along with Soft copies in MS Word File format.

IA/2022-23/20

बेन्दीव कार्यासय : "सीवामिनी" प्लॉट सं. 2. सेक्टर-29. गुरूपार-12005 (लेटपाणी) दूरभाष : 0124-2822000, 2823000) Tel.: 0124-2822000, 2823000 Corporate Office : "Saudamini", Plot No. 2, Sector-29, Gunot

0112,2004812,26564892, 1838579: L48101DL1989GOH038121 पंजीकृत कार्यातमः मी-७, कृतुर इंस्टीट्यूलनल एरिया, कटनारिया सराग, नई दिल्ली-1900ई 0517 Registered Office : 8-9, Guito Institution Area, Katwaria Sarai, New Debi-1100(8) Tel. 0

1



भारत प्रतिभूति मुद्रण तथा मुद्रा निर्माण निगम लिमिटेड

Security Printing and Minting Corporation of India Limited

मिनीरत्न श्रेणी-1, सीपीएसई (भारत सरकार के पूर्ण स्वामित्वाधीन) Miniratna Category-I, CPSE (Wholly owned by Government of India)

F. No. SPMCIL/FIN/254/EOI/Audit/2016 / 7318

Date 30.01.2017

To.

M's SPAN Associates 14/28, Golf Club Road, Ground Floor Kolkata - 700 033

Subject: Empanelment and Award of Internal audit work.

Reference: Your bid in response to this office "TENDER FOR EMPANELMENT OF CHARTERED ACCOUNTANTS /COST ACCOUNTANTS FIRMS FOR CONDUCTING INTERNAL AUDIT" vide F.No. SPMC1L/Fin/254/EOL/Audit/2016 Dated: 10.11.2016

Sir.

I am directed to inform you that after evaluating the bid documents submitted by you SPMCIL is pleased to inform you that your firm has been empanelled.

- As per stipulations of the tender document Internal Audit of India Government Mint, Kolkata is being awarded to your firm for F.Y 2016-17
- Internal Audit Fee for the F.Y 2016-17 as stipulated in tender document is Rs.4.80,000/- plus Service Tax as applicable will be paid extra as per Service Tax Act.
- EMD deposited by your Firm along with the bid is Rs.10,000/-. Security Deposit is to be deposited by your Firm is 10% of the annual contract value. Therefore, it is requested that balance amount of Rs.38,000/- may be deposited with the respective unit within 21 days of receipt of this letter
- Internal audit work shall be governed as per stipulations of the abovementioned tender document.
- Objective, Scope and Extent of Coverage of Audit shall be as per Annexure- B of the Tender Document.
- Man-Days requirement & Audit Fees shall be as per Annexure- D of the tender document. Unit shall maintain record of man power deployed for each phase by the firm as stipulated in Annexure "D" of the tender document. Any short fall in working hours by Internal Audit Firm will be adjusted on prorata basis. Payment of Internal audit fee shall be made by concerned audit after satisfactory completion of work and meeting other reporting requirements as stipulated in tender document.
- Timelines for conducting internal audit for F.Y 2016-17 as mentioned in Annexure "F" of the tender documents may be read as mentioned in Annexure "A" attached herewith. It is requested that resources may be deployed immediately to start the audit and meet the timelines.

CIN: U22213DL2006GO114560

011-23701225-26 पंजीकृत कार्यालयः 16वी मंजिल, जवाहर यापार भवन, जनपथ, नई दिल्ली 110001 क्रीका/Fax 011-23701223 Regd. Office: 16th Floor, Jawahar Vyapar Bhawan New Delhi - 110001

E-mail: info@espencil.com





Date: 19.01.2023

No.NBCC/IAD/Appt./178/2022-23/WB/976

SPAN & Associates,

Chartered Accountants 14/28, Golf Club Road I Ground Floor, Kolkata- 700033 (30)

Ph: 9830251048, (033)24235104/5099

Email: spanca1979@gmail.com sga1969@dataone.in

Sir,

Sub: Appointment for conducting internal audit of SBG [W.B. & PMGSY] & Projects therein for the Financial Year 2022-23

This is in reference to earlier letter No. NBCC/Fin./IA/2020-21/Appt./ WB/602 Dated 05.02.2021, regarding empanelment for conducting Internal Audit and other works for NBCC (India) Ltd. for the financial years 2020-21, 2021-22 & 2022-23.

As you have already conducted Internal Audit for the F.Y.2020-21, F.Y.2021-22 and also given your consent for conducting Internal Audit for F.Y.2022-23 through your letter No. Nil and Dated 11-10-2022 in response to our E-mail dated 11-10-2022.

NBCC (India) Ltd. is pleased to inform you that your Firm is re-appointed as Internal Auditor for conducting Internal Audit of RBG/SBG (W.B.), Kolkata, their running & closed projects as per list attached at **Appendix-I** for the financial year 2022-23.

Address of RBG/SBG (W.B. & PMGSY) and Contact Detail of concerned Person:

Office Address	Head /Fin. Head	Contact no./Email Address
NBCC (India) Ltd., Vibgyor Tower,	Sh. A.K. Pathak, CGM (Engg.)	8527632587 anil.pathak@nbccindia.com
Ground Floor, Action Area-I, CE-II, New Town, Rajarhat, Kolkata 700156	Sh. Dipak Kumar Shaw, GM (Fin.)	7086028221 dipak.shaw@nbccindia.com





1 CORPORATE OFFICE

NBCC Bhawan, Lodhi Road, New Dolhi-110 003 Tel, EPABX: 91-11-24367314-15

CIN-L74899DL1960GOI003335



Garden Reach Shipbuilders & Engineers Ltd.

(A Government of India Undertaking; Ministry of Defence)

Ref: IA/F-07/303/15/IA(Engg&DEP) 2015-16

05.06.2015

SPAN ASSOCIATES, Chartered Accountants 14/28 Golf Club Road Tollygunje Kolkata 700033

Kind attn : CA K Chakraborty, FCA,- Partner

Dear Sirs,

Sub: Appointment of Internal Auditors for Engineering Divn & DEP for the Year 2015-16

The Company is pleased to appoint you as the Internal Auditor for 2015-16, for assignments encompassing the areas of Engineering Division (incl. DEP Ranchi) specified and laid down in the Audit Programme for 2015-16.

SCOPE OF WORK

- a) To carry out the Internal Audit work as per Audit Programme of "Shipbuilding Divn", for the year 2015-16. However, this Audit Programme is subject to modifications as per the discretion of the Audit Committee / Management
- b) To discuss with AGM(IA) about the programme drawn out for the assignments and audit approach before starting audit in any area as per programme. Report would be required to be submitted Quarterly. Sequencing of assignment modules (as per Audit Programme) may be modified with prior intimation by either party.
- c) To comment on the internal control / check system in the different areas of operations (as per Audit Programme) and suggest commensurate measures to be taken for improvement of the same in line with requirements of Corporate Governance.
- d) To interact with HOD's/Senior Officers of respective shops / departments during audit and post-audit as may be required.
- To suggest modification of the existing system/procedure where errors/ irregularities are recurrence in nature.
- f) In order to ensure quality in the IAR, you are required to depute resources having commensurate operating knowledge of SAP in order to extract data / information from SAP and perform audit thereon, for which requisite access privileges to SAP system would be provided. You are also required to depute adequate manpower (at least 3 manmonths per quarter of audit, at the level of junior / audit assistants) to be supervised from time to time by a partner / manager Fallage to comply with the same would be dealt with exception.

Part 1 of 1 %

43/46 Garden Reach Road, Kolkata – 700 024, Fax No.: 033-2469-8150, Tel: 033-2469-8100-14; extn 722; e-mail: <u>ia.dgm@grse.co.in</u>; <u>hod.ia.grse@gmail.com</u>



एण्ड्र यूल एण्ड कम्पनी लिमिटेह (मारत सरकार का उत्तम)

ANDREW YULE & COMPANY LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

আড়ে ইউল আও কোম্পানী লিমিটেড (ভারত সরকারের একটি সস্থো)

YULE HOUSE", 8, DR. RAJENDRA PRASAD SARANI, KOLKATA-700 001 POST BOX . 150 TELEPHONE . 2242-8210. 2242-8550, TELEX : 021-5101, 021-5130 YULE IN TELEGRAM : "YULETIDE" FAX : 91-33-2242-2943/5477/1087

e-mail : finance@andrewyule.com

CIN - L63090WB1019GO1003229

Ref: 1A/2022-23/6

Date: 31.08.2022

To

S P A N & ASSOCIATES,

Chartered Accountants,

14/28 Golf Club Road,

Kolkata 700033.

Dear Sir.

Sub: Internal Audit of Engineering Division and General Division for the Financial Year 2022-23

This has reference to above subject; SPAN and Associates is reappointed as an Internal Auditor for the Financial Year 2022-23.

The firm is appointed as an Internal Auditor of Engineering Division and General Division, AYCL for the Financial Year 2022-23. Scope of work will remain same as mentioned in the Internal Audit Tender for the Financial Year 2021-22.

The Internal Audit fee will be Rs. 1,06,200 for this assignment and GST as applicable will be paid extra.

The fee will be paid on completion of the assignment in timely manner and on submission of the bill.

Please acknowledge receipt of the same.

Thanking you,

Yours faithfully

For Andrew Yule & Co. Ltd.

5. mulo

Deputy General Manager

(Finance & Accounts)





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दि ब्रेथवेट बर्न एण्ड जेसप कंसट्रक्शन कंपनी लिमिटेड THE BRAITHWAITE BURN AND JESSOP

CONSTRUCTION COMPANY LIMITED

(भारत सरकार का उराम)

(A GOVT. OF INDIA ENTERPRISE)

पंजीकृत कार्यालय 27, राजैन्दनाथ मुखर्जी रोड, कोलकाता -700 001

Regd. Office: 27, Rajendra Nath Mukherjee Road P.O. Box No. 264. Kolkata - 700 001

WORK ORDER FORM

To, M/S SPAN AND ASSOCIATES 14/28 Golf Club Road Kolkata West Bengal- 700033.

Order No. WO/COMP/0467/GS&OE

FAX

GRAM : 'BEEBEEJAY' CAL PHONE : 2248-5841-44

E-MAIL: bbjproj@vsnl.net

Website: www.bbjconst.com

: 0091-33-22103961

info@bbjconst.com

: 24.06.2022 Dated

(TO BE QUOTED IN ALL CORRESPONDENCE ADVICE NOTES AND INVOICE)

CATEGORY - General

DESCRIPTION aq. No. Note Sheet Dt. 05-Mar-22 location e hereby place this order on you towards ngagement as a Professional Firm for conducting ternal Audit and Pre-Audit of payments as per e enclosed scope of work as per Annexure-A. Intelligible of the state of		Rs.	P.	UNIT
e hereby place this order on you towards ngagement as a Professional Firm for conducting ternal Audit and Pre-Audit of payments as per e enclosed scope of work as per Annexure-A.				
ngagement as a Professional Firm for conducting ternal Audit and Pre-Audit of payments as per e enclosed scope of work as per Annexure-A. otal Order Value is ₹68,000/- (Rupees Sixty-Eight				
scluding GST, which will be extra as applicable.				
ther terms & conditions in detail are mentioned the enclosed separate sheet marked as nnexure-B.				
ef.: 1. eNIT/DGM(P-V)/AUDIT/2022, Dt. 13/04/2022 2. Note Sheet dated 23/06/2022				
	ther terms & conditions in detail are mentioned the enclosed separate sheet marked as nnexure-B. #I.: 1. eNIT/DGM(P-V)/AUDIT/2022, Dt. 13/04/2022	ther terms & conditions in detail are mentioned the enclosed separate sheet marked as nnexure-B. #I.: 1. eNIT/DGM(P-V)/AUDIT/2022, Dt. 13/04/2022	ther terms & conditions in detail are mentioned the enclosed separate sheet marked as nnexure-B. It.: 1. eNIT/DGM(P-V)/AUDIT/2022, Dt. 13/04/2022	ther terms & conditions in detail are mentioned the enclosed separate sheet marked as nnexure-B. #I.: 1. eNIT/DGM(P-V)/AUDIT/2022, Dt. 13/04/2022

Time of Commencement	
Work to be carried out	
Checked By N	

(Signature)

(A. Neogi) Dy. General Manager (P-V)

ONSTA PH -22485841-43 22481531/9040

CA SPAN & ASSOCIATES

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ANNEXURE-A

Bill Of Quantities

SI. No.	Description	SAC Code	Qty.	Unit	Rate (Rs.)	Total Amount (Rs.)
1.	Internal Audit Fees	998221	04	Quarterly (Rate per Quarter)	12,500/-	50,000/-
2.	Pre Audit Fees	998221	12	Monthly (Rate per Month)	1,500/-	18,000/-
		1		Total		68,000/-

Amount in Words: Rupees sixty-eight thousand only.

Notes:

GST if any will be extra as applicable.

2. Out-of-pocket expenses in the nature of conveyance, communication etc as and when the site visit is required to be reimbursed on production of original documents.

Yours faithfully,

For The Braithwaite Burn And Jessop Construction Co. Ltd.

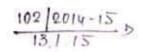
(A NEOGI)

Dy. General Manager (P-V)









RECEIVED
SPAN & ASSOCIATES
CHARTERED ACCOUNTANTS

भारत भारी उद्योग निगम लिमिटेड (भारत सरकार का एक प्रतिष्ठान)

Bharat Bhari Udyog Nigam Limited

BBUNL:FA:303:2014-15/ (008

07th January, 2015

M/s. SPAN & Associates, Chartered Accountants, 14/28, Golf Club Road, Kolkata – 700 033.

(Kind attn.: CA H. K. Mitra, Partner)

Dear Sir,

Sub.: Extension of tenure as Internal Auditors

Reference your letter no. SPAN/BBUNL/240/2014-15 dated 15th July, 2014.

We are glad to inform that our Board of Directors at its 123rd meeting held on 27th August, 2014 has approved extension of your tenure as Internal Auditors by two more financial years i.e. 2014-15 & 2015-16 on the existing terms.

Please, therefore, convey your acceptance of the appointment at an early date.

Thanking you,

Yours faithfully, for BHARAT BHARI UDYOG NIGAM LTD.

General Manager(Project)

303

Phone: Office: 2479-5585 Fax: 231-33-2479-7046 email: bbunt@cal.vsnl.net.in **Websito** www.bbunl.com

कोल इण्डिया तिमिटेड (भारत सरकार का एक उपक्रम) आंतरिक लेखा परीक्षा विभाग 4th मंजिल, कोयसा अवन 10, नेताजी सुभाष रोड. कोलकता - 700 001

FAX - 033-22623043;

COAL INDIA LIMITED (A Govt. Of India Undertaking)

Internal Audit Department 4th Floor Coal Bhawan 10, Netaji Subhas Road KOLKATA - 700 001

WEBSITE - www.coalindia.in

Ref No. CIL/C-75/IAD/ 2282-86

M/s SPAN & Associates Chartered Accountants 14/28, Golf Club Road Kolkata-700033

EPABX - 033-22623043;

Dated: 17. 02, 15

Sub: Renewal of Appointment for conducting Internal Audit of NEC- Margherita- NEC, Coal India limited for the Financial Year 2015-16

Dear Sir

Competent authority has been pleased to renew your appointment as Internal Auditor of NEC-Margherita, Coal India limited for the Financial Year 2015-16 with same terms and conditions and fees of your Appointment Letter for Financial Year 2014-15 (Reference no. CIL/ C-75/IAD/838 dt. 26.03.2014).

Please sign under seal of your firm and send one copy of the letter to this office as a token of your acceptance within seven (7) days from the date of receipt of this letter.

Besides above, you are requested to submit a declaration confirming that you have not accepted any other assignment as Statutory/ Internal auditor in CIL or any of its subsidiaries for the year 2015-16.

Thanking you

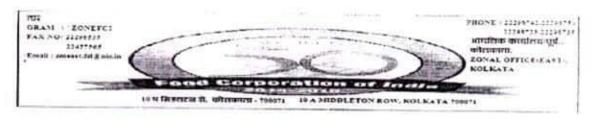
Yours faithfully

Chief Manager (F)/IAD-HOD

Copy to:

- 1. GM(NEC), CIL for kind information and necessary action;
- 2. TS to Chairman, CIL for kind information;
- TS to Director (T), CIL for kind information;
- TS to Director (F), CIL for kind information.





Ref.No.IA&PV/ZO(E)/Outsourcing/2013-14.

Dated: 05-12-2014

SPAN & Associates (formerly S. Ganguli & Associates) Chartered Accountants 14/2B, Golf Club Road, Ground Floor Kolkata-700 033.

> Sub: Tender for appointment of CA/CMA Firm to carry out IA&PV work In FCI-WB Region for the period 2013-14, acceptance of offer - Reg. Ref: Tender No. IAPV/WB/1/2014 Dated: 20-06-2014

Sir,

- We are pleased to inform you that your offer of Rs.4,95,400.00/- (Rupees Four Lakh) ninety five thousand four hundred only) for undertaking Internal Audit & Physical Verification work in Food Corporation of India, WB Region has been accepted by the Competent Authority as per the terms and conditions governing the subject tender.
- 2 The period of the contract is for one year from the date of issue of this appointment letter. However, the term can be extended for a further period up to a maximum of one year as per the terms & conditions.
- 3. A detailed programme of Audit and PV may be drawn up in consultation with Head of the Internal Audit Division in Regional Office (West Bengal) and take up the assignment as per the programme with the prior approval of the said officer.
- 4. A flash report on detection of major irregularity, if any, on Audit/PV should be submitted to the General Manager (IA), Zonal Office (East), Kolkata immediately without waiting for Audit/PV to be over.
- 5. As per the MTF Clause, successful renderer has to deposit SD, an amount of equivalent to 5% of the contract value after adjusting EMD i.e. Rs.4,770/- (Rupees four thousand seven hundred and seventy only) in your case by way of RTGS/NEFT as SD within 15 working days from the date of issue of acceptance letter.
- A review meeting at Zonal Office (East) will be conducted on 12/12/2014 at 11.00AM where discussion on how to prepare audit reports, necessary guidelines along with sample copy of Reports will be provided.
- Please acknowledge the receipt of this communication.

This issues with the approval of the Competent Authority.

Yours faithfully.

(Amit Ruj)

General Manager (IA)

Copy to:

- The Executive Director (IA), FCI, Hgrs, New Delhi.
- The General Manager (Region), FCI, RO, WB.
- 3. PS to Executive Director (East), FCI, ZO (E), Kolkata.

General Manager (IA)



PANALAY - 21'01 1"52849495 d-Att At mail: mer@real.com



कारपोरेशन विमिटेड (भारत करवाद का उपान) योज भवनः पुता परिसर विरुक्ती 110 012 (गारत)

नेशनल सीड्स NATIONAL SEEDS CORPORATION LTD.

(A Onversees of India Undertaking) BEEJ BHAVAN, PUSA COMPLEX NEW DELHI-110 012 (INDIA)

No. Accts/IA/Appointment/NSC-HO/22-23

Dated: 27.07.2022

M/s SPAN & Associates, 14/28, Golf Club Road, Ground floor, Kolkata-700033

Subject:

Re-Appointment as Internal Auditor for carrying out Internal Audit of Regional Office at Kolkata and Area Offices under its control for the

Financial Year, 2022-23.

Sir.

We are pleased to inform you that you have been re-appointed as Internal Auditor for Kolkata region for the Financial Year 2022-23. The Internal Audit would be required to be conducted in four Phases as per the time schedule given below:-

S.No.	Qtr	Audit to be taken up(w.e.f.)	Report to be submitted to RO/HO
1	I	1 st August 2022	By 20th August 2022
2	11	1 st November 2022	By 20 th November 2022
3	Ü	1st February 2023	By 20th February 2023
4	IV	1 st May 2023	By 20th May 2023

In each quarter, Audit of Regional Office including local sales counters/labs etc. at RO is to be taken up. Besides above minimum two Area Offices are also to be audited, which may be decided in consultation with Regional Manager in such a manner that all the Area Offices/processing plants/sale counters etc. are covered in the Audit to be conducted in four quarters of the financial year 2022-23

Annual physical verification exercise of all class of seeds, i.e. Breeder, Foundation, Certified, Condemned & Sub-standard and Certification, Packing and Treatment materials and fixed assets is also to be carried out. Therefore, physical verification exercise must start by 26th March, 2023 and should be completed by 31st March, 2023. Physical Verification Report must be submitted by 15th April, 2023 to HO to be addressed to SGM (Fin), besides submitting one copy to Regional Office and one copy to the concerned Area Offices.

The audit fee payable for each quarter/full year will be as under

Full Year (Rs.) Per Qtr. 19.250/-77.000/- (19250 x 4) Audit fee 44,000/- (11000 × 4) 11,000/-Boarding & Lodging towards Area Office visits (Fixed) Fee and Boarding & Lodging towards Physical 33,000/verification in last quarter (Fixed)

Total Fee payable towards internal audit & : Physical Verification for 2022-23

1.54.000/-

Rs. One lakh and fifty four thousand only + (GST as applicable)

The above fees are all inclusive and no other expenditure such as TA/DA, boarding, lodging etc. would be reimbursed.



SPAN & Associates

From:

S K Basu <skbasu.sga@gmail.com>

Sent:

01 November 2023 13:59

To:

'CA Amlan Kusum Mandal'; 'SPAN & Associates'

Subject:

FW: Appointment of statutory auditors of various units of ICAI - FY 2023-24

From: audit@icai.in [mailto:audit@icai.in]

Sent: 01 November 2023 11:44 To: skbasu.sga@gmail.com

Subject: Appointment of statutory auditors of various units of ICAI - FY 2023-24

To

M/s S P A N & Associates

Sub. :

Appointment of statutory auditor of Jamshedpur Branch of ICAI for the financial year

2023-24

Madam/Dear Sir.

We are pleased to reappoint you as statutory auditor of Jamshedpur Branch of ICAI for the financial year 2023-24.

Against the above background, you are requested to kindly submit the declaration that:

- None of the partners of the firm is or has been a member of Central Council/ Regional Council/ Branch
 Managing Committee of ICAI during the current year and immediate past four years.
- None of the partners of the firm is member /co-opted member / special invitee of any committees of ICAI constituted at Central / Regional / Branch level.
- The firm or any of its partners does not have any pecuniary or other interest in the ICAI such as faculty, examiner, observer, technical reviewer etc.
- 4. The firm or any of its partners has not been declared guilty of any professional and/or other misconduct under the provisions of the Chartered Accountants Act, 1949 during the current year and immediate past five years.
- The firm is empanelled with office of Comptroller and Auditor General of India for the financial year 2023-24.
- The firm does not have any association with foreign audit firms.

The audit fees shall be Rs.45,000/- (Rupees Forty Five Thousand only) exclusive of taxes applicable for financial year 2023-24. The auditor has to submit reports on half yearly basis on the accounts of respective unit in addition to the annual accounts for the year ended 31.03.2024.

Kindly note that this mail should not be considered as an appointment and the final decision that will be taken, will be communicated accordingly.

Your response is requested by 2nd November 2023.

Thanks and regards,
Rishi Sharma
Secretary, Audit Committee,
The Institute of Chartered Accountants of India,
ICAI Bhawan, A-29, Sector - 62, Noida-201309
Phone - 0120-3045936



SALT LAKE SOCIETY FOR HOTEL MANAGEMENT

RECEIVED SPACE & ASSOCIATES CHARTERED ACCOUNTANTS

INTERNATIONAL TOWER, X-1, 8/3, BLOCK-EP, SECTOR-V = SALT LAKE ELECTRONICS COMPLEX

KOLKATA-700091 © 2357-7550-59 FAX : 2357 7735

e-mail: admin@iihm.ac.in # website: www.iihm.ac.in

5th May'2017

To Mr. S.K.Basu Partner Span & Associates Chartered Accountants

Dear Sir.

Sub: Appoinment as Management Auditor of IIHM-Kolkata

In the background of our several discussions and follow-up mails, we offer your firm an assignment of conducting Management Audit of certain prevailing system in selected areas of operation in our Institution, IIIIM -Kolkata.

You would depute one of your Chartered Accountants to be assisted by an experienced member of the staff for handling the aforesaid assignment.

You would be required to devote 4 to 5 working days followed by discussion of your Audit Report with the management and finally submit the signed Report.

You will be paid consolidated professional fees of Rs. 20,000/- for completing the assignment coupled with reimbursement of your local conveyance bills.

Thanking You,

Yours faithfully

Secretary

Salt Lake Society for Hotel Management.

Recognised by AICTE, Ministry of HRI





THE INSTITUTE OF COST ACCOUNTANTS OF INDIA PHONES: 033-2455-3418/5957

(Statutory body under an Act of Parliament) EASTERN INDIA REGIONAL COUNCIL

CMA BHAWAN, 84, HARISH MUKHERJEE ROAD, KOLKATA - 700 025

033-6456-3600-02

033-6533-1075

033-6450-4305 : 033-2455-7920

E-mail : eirc@icmai.in

Website: www.eircoficmai.com

ERC/ACCT/24243

Date:07.04.2021

M/s Span & Associates (Chartered Accountants) 14/28,Golf Club Road. Ground Fir, Kolkata-700033

Dear Sir,

The Council of EIRC of ICAI in its Annual General Meeting held on 25th September 2020 is pleased to re-appoint you Firm for conducting Statutory Auditor during the year 2020-2021 subject to provisions of Sec 141 of the Company Act 2013.

You will be paid audit fees of ₹ 50,000 plus Taxes (as applicable).

Kindly send your acceptance of the offer for our record.

Thanking you,

With warm regards

CMA Ashis Banerjee

Chairman of EIRC







इण्डियन एसोसिएशन फॉर द कल्टीवेशन ऑफ़ साइंस देखियान आरमामिरयमन कर्ज कि कोलिएडमन अर्ज मारयम INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE

No.: 1.2/303

Date: 20th March'2024.

40/2023.24 5

Sri S Palit (C.A), SPAN & Associates Chartered Accountants, 14/28 Golf Club Road, Ground Floor, Kolkata – 700033.

Subject: Work Order for Appointment of Statutory Auditor for the Financial Year 2023-24

Dear Sir/Madam.

With reference to your tender quotation Reference No. SPAN/EMPL/754/2022-23 dated 07.11.2022 against this office Notice Inviting Tender No. IACS/ADM/IAO/22-23/44 dated 02.11.fi022; and after satisfactory completion of Job for the year 2022-23, the undersigned on behalf of Indian Association for the Cultivation of Science (hereinafter called as IACS) is pleased to convey the approval of the Competent Authority in offering the appointment of your firm for Statutory Audit including other assignments as per Scope of Work of IACS for the financial year 2023-24. After discussion had with you, regarding the fixation of audit fees on 23rd February'2024, the undersigned agreed to fix the audit fees of Rs. 50,000/- for the General Accounts section and Rs. 35,000/- for the Project Accounts Section plus GST as applicable extra.

1. Statutory Audit of IACS General Accounts including Eight sub funds

 Project Accounts. TRC Accounts, IACS University Accounts, IACS PF Accounts, IACS Pension Accounts, IACS Superannuation Fund Accounts including All UC and AC

Annual Audit of FCRA Accounts and to sign Certificate of a Chartered Accountant as per FCRA

Rules for uploading of FC-4 Annual Return

 Uploading of Form No. 10B (see Rule 17B). Audit Report under section 12A (b) of Income Tax Act 1961.

Preparation and issue of utilization certificate according to GFR 12-A[{(See Rule 238 (1))}]. FORM
OF UTILISATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE
ORGANISATION for uploading in PFMS Portal for General Accounts Section.

Issue of Utilization Certificate of Project Section if required.

Any other Audit work if required for the interest of the Institute not mentioned above.

Terms and Conditions:

1 The Statutory Auditor(s) should take up the job on and from 3rd' week of July 2024 and complete the whole work by15th September 2024 to enable IACS to submit the certified accounts to the C&AG of India by 30" September 2024.

Egntd.to pg. no.2.

P

रए एण्ड की, राजा एम. मी. मिल्लिक रोड, जादवपुर, कोलकाता -700 032, 2A & B. RAJA S. C. MULLICK ROAD, JADAVPUR, KOLKATA - 700 032 दरभाष / PHONE 2473-4971 3372 3073 फैक्स/FAX (91) (33) 2473 2805



होटल प्रबंधन, खानपान प्रौद्योगिकी और अनुप्रयुक्त पोषण संस्थान

(पर्यटन पंत्रालय, भारत सरकार के अन्तर्गत एक स्वायत्त निकाय) पी-16, तारातला मार्ग, कोलकाता - 700 088

INSTITUTE OF HOTEL MANAGEMENT CATERING TECHNOLOGY & APPLIED NUTRITION

(An Autonomous Body under Ministry of Tourism, Government of India) P-16, TARATALA ROAD, KOLKATA - 700 088

www.ihmkol.org Website ई.मेल principal@ihmkol.org E mail

वैबसाइट

Ref. No: CT/AC-2(1) /23-24/4g

Dated: 10-04-2023

M/s SPAN & ASSOCIATES 14/28 Golf Club Road Kolkata - 700 033

Sub: Appointment as Statutory Auditor and Tax Consultant for the FY 2023-2024 at I.H.M. Kolkata

Dear Sir/ Madam,

This has reference to your application dated 09.03.2023 against our advertisement vide ref. no. CT/AC-2(01)/22-23/2537 dated 25.02.2023 regarding the above-mentioned subject.

We take the pleasure to appoint you as Statutory Auditor of the Institute for the Financial Year 2023-2024 and also as Tax consultant of the Institute for the Financial Year 2023-2024 with a consolidated remuneration of Rs. 85,000/- per annum + 18% GST as quoted by you for the assignments as specified by us.

- Conducting of Audit of the Financial Statements of the Institute for Financial Year 2023-2024 and submission of the Auditor's Report.
- Vouching and Bank Reconciliation are to be done on quarterly basis.
- Filing of the Income Tax Return in Form 10BB and submitting Audit Report u/s 10(23C). Any other necessary work relating to Income Tax Return including filing of revised returns and replies relating to any previous year.
- 4. Signing and Certifying all statements and financial data as and when required by the Institute for submission before any Ministry of Government of India and any other Government Authority.
- 5. As tax consultant apart from necessary consultation the Firm/ Company shall be responsible for filing of all tax returns (Direct & Indirect) and issuance of all related Forms and Certificates within stipulated time. The Firm/ Company should also file revised returns and deal with tax related issues of any previous years if necessary.

Your acknowledgement for acceptance of the offer may be forwarded by e-mail (principal@ihmkol.org] within seven (7) days of receipt of the letter.

With regards,

(Ashok Kumar Prasad) Principal in charge





ROYAL AUDIT AUTHORITY

Bhutan Integrity House

Reporting on Economy. Efficiency & Effectiveness in the use of Public Resources



Dated: 30 October 2019

RAA(SA-01)/CFID/2019/ 2634

Span & Associates

Chartered Accountants 14/28 Golf Club Road Ground Floor Kolkata - 700 033

(email: sgal 9e9sedataone m/ sg_assembleste and net) (contact No.: +91 9830251048)

Dear Sirs,

Subject:

Audit Engagement

We are pleased to appoint you to conduct the audit of Army Welfare Project for the Year ended 31 December 2019 on our behalf. The terms and conditions thereto are as specified hereunder:

SI. No.	Particulars	Terms & Conditions
1.	Audit Fee	Nu.115,762.50(One Hundred Fifteen Thousand Seven Hundred Sixty Two & Ch. Fifty only)
2	Date of commencement of audit	Commencement date tentatively fixed on January/February 2020. Exact dates of audit to be agreed by the auditors with the management & a copy of the Time Schedule of Audit to be sent to the RAA as per Annexure - I.
3.	Out of Pocket Expenses	As per the Attachment A.
4.	Settlement of audit fee/out of pocket expense	On submission of your bills as follows: a) 25% of audit fee on commencement of audit; b) 50% of audit fee on submission of final draft report; and c) 25% of audit fee plus out of pocket expenses on submission of final report. The above payments shall be made by the company only after verification and final approval by the Royal Audit Authority.
5.	General Terms of Reference and Minimum Audit Examination and Reporting Requirement	As stipulated in Chapter 10, Schedule-255(e) to the Companies Act of Bhutan, 2016.
6.	Auditing Standards	The audit shall be conducted in accordance with International Standards on Auditing (ISA) as adopted by the Accounting & Auditing Standards Board of Bhutan (AASBB). For referring standards, please visit www.aasbb.com.br and follow the link www.ifac.org
7.	Other Terms & Conditions	Refer Attachment B.
8.	AG's Standing Instructions	Statutory auditors are expected to appropriately apply these instructions. Refer Email Attachment C.
9.	Co-ordination	Effective co-ordination shall be maintained with the Royal Audit Authority till audit is completed and report finalized and issued.
10.	Management Report	Besides Auditors' report on the Financial Statements, the auditors shall prepare a Management Report indicating deficiencies and lapses on the internal controls accounts and operations of the corporation duly

"Every individual must strive to be principled And individuals in pasticiples

P.O. Box: 191, Kawangjangsa, Thimphu: Bhutan, Joh 372111/322833, Fax: 323491.

158 | Page



पर्वयान्द्रवर छो त्याचित्र सर्वे पर्वे व



ISO-9001 : 2015, 14001 : 2015 % OHSAS 18001 - 2007 CERTIFIED COMPANY

AN ISO -9001 : 2015, 14001 : 2015 & OHSAS 18001 : 2007 CERTIFIED COMPANY

H. O.: Flat No. 1 & 2, Jattu Building, Post Box No. 173, Samdrup Lam, Phuentsholing: Bhutan

Tele: +975-5-254192, Tele: +975-77190059, Fax: +975-5-254091, E-mail: dwalloys@gmail.com,(HO)dwal.mkt@gmail.com(M)

Ref:- DWAL/ACCTS/2020/871

Dt. 31.12.2020

To, **SPAN & ASSOCIATES**

Chartered Accountant 14/28 Golf Club Road, Ground Floor, Kolkata-700033

Sub:- Appointment of Statutory Auditor for the Financial Year - 2020

Dear Sir,

We are pleased to inform you that the shareholders of our company at its 15th Annual General Meeting have appointed your firm as Statutory Auditors of the Company for the financial year ending on December 31, 2020 on an audit fee of Nu. 150,000/- and other out of pocket expenses as per the RAA Norms as recommended by the Board.

Further, I would like to inform you that the Royal Government of Bhutan has imposed the restriction of public movement from Indian Territory and therefore the audit may be conducted virtually through means of audio visual communication.

Please acknowledge the receipt as token of acceptance of your appointment and convenient of your availability.

Regards,

For, Druk Warfg Alloy Limited

Upendra Kr. Upadhyay [Chief Finance officer]



SPAN & Associates

From:

Ashis Sasmal <ashis.sasmal@webel-india.com>

Sent:

01 October 2020 20:13

To:

CA Amlan Kusum Mandal

Cc

SPAN & Associates; skbasu.sga; Shibashis Banerjee; Sraboni Das

Subject:

Re: WBEIDC Internal Audit for the FY 2020-21

Mr. Mandal,

This is with reference to your trail mail and our subsequent discussion with you on the subject. In this context we would like to confirm you that we are agreeable with your proposal and is hereby confirming you to carry out Internal Audit of WBEIDC including two divisions viz. WIL and WML and Webel Venture Capital Limited (WVCL) at an agreed fee of Rs. 2,70,000/- (divided into 4 quarters) plus applicable GST same as last year. You will submit your bill at the end of each quarter along with the report for the said quarter. You will submit your report for WBEIDC including two divisions (combined together) at the end of each quarter. For WVCL a consolidated report at the end of financial year should be submitted by covering the audit for entire financial

If agreeable please confirm per return mail for acceptance of the offer and mobilse your resources from 5th October, 2020 to start the assignment.

Thanking You, A.K.Sasmal GM (Finance)

From: CA Amlan Kusum Mandal <amlan.sga@gmail.com>

Sent: Thursday, October 1, 2020 7:40 PM

To: Ashis Sasmal <ashis.sasmal@webel-india.com>

Cc: SPAN & Associates <Spanca1979@gmail.com>; skbasu.sga <skbasu.sga@gmail.com>

Subject: WBEIDC Internal Audit for the FY 2020-21

Dear Sir,

Please refer to the Engagement as Internal Auditor of WBEIDC and its Divisions for FY 2019-20 vide mail dated 13/8/2019 and subsequent to our discussion had with you on 24.9.2020, we hereby convey our willingness to carry out the Internal Audit of WBEIDC and it's two divisions namely WML and WIL for the year 2019-20 on the same terms & conditions including same professional fees and considering the same scope of work. . This is for your information and necessary action.

CA AMLAN KUSUM MANDAL ,FCA, ISA (ICAI), Cert.on IFRS, FAFD, Valuation & Concurrent audit of Banks (ICAI)

Partner

SPAN & ASSOCIATES CHARTERED ACCOUNTANTS 14/28 GOLF CLUB ROAD GROUND FLOOR, KOLKATA-700033 M-9804356598

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भारतीय पटसन निगम लिमिटेड



(भारत सरकार की संस्था)



The Jute Corporation of India Limited

(A Government of India Enterprise) आईएसओ 9001:2015 प्रमाणित कंपनी / An ISO 9001:2015 Certified Company पंजीकृत और प्रधान कार्यालय:15एन, नेली सेनगुप्ता सरणी, 7वां तल

Regd. & Head Office: 15N, Nellie Sengupta Sarani, 7th Floor कीलकाता / Kolkata – 700 087

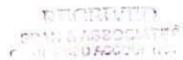
त्ती. आई. एन. /C.I.N.: U1/232WB19/1GOI027958

Ref.No. JCI/Internal Audit/2020-21& 2021-22/

47 2420-21 p

Date:04.02.2021.

To M/S SPAN & Associates, Chartered Accountants 14/28 Golf Club Road, Kolkata – 700 033.



Sub: Internal Audit of The Jute Corporation of India Limited for the Financial Year 2020-21 and 2021-22.

Dear Sir.

We are pleased to inform you that competent authority of The Jute Corporation of India Limited has decided to appoint your firm as the Internal Auditor of the corporation for the financial year 2020-21 and 2021-22. The following terms and conditions to the assignment will be as under;

1.0 Scope of Work:

Internal Audit of The Jute Corporation of India Limited will be conducted as per as the attached scope of work as given in Annexure - "I".

1.1 Period of Coverage:

From 01.04.2020 to 31.03.2021 (Financial Year 2020-21) and 01.04.2021 to 31.03.2022(Financial Year 2021-22).

1.2 Completion of Job:

Time being the essence of the contract, Internal Audit to be undertaken throughout the balance period of FY 2020-21 and also in FY 2021-22, till accounts for F.Y 2021-22 is finalised, if not otherwise advised by JCI management shall be completed within scheduled dates as defined in the Companies Act. It is also expected that the internal audit has to commence w.e.f. the award of the work.

1.3 Audit Programme:

The Internal Audit is to be carried out as per the audit programme for Head Office and R.O/RLD/DPC's /Retail Outlet's as given in Annexure- "II". You may cover additional areas of checking and verification, if felt necessary in the course of audit, with intimation to the JCI.

1.4 Audit Objectives:

To ensure existence of appropriate Internal Control procedure, effectiveness of Risk Management System, reporting of any Fraud and Misappropriation of funds etc.

1.5 Dispute:

In case of any dispute arising during execution of contract an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, decision of Management of JCI will be final and binding on both the parties to the Contract.

Contd. to page no.-2.

By

Kolkata Kolkata

टेलीफीन / Telephone: 91 33 2252 7027-28 / 6952 / 6770

फैक्स / Fax: 91 33 2252 1771 ई-मेल/E-mail: jci@jcimail.in वेबसाइट/Website: www.jci.gov.in



पवन इस हेलीकॉप्टर्स लिमिटेड

PAWAN HANS HELICOPTERS LIMITED

IA Covernment of India Enterpositi

A MINI RATNA COMPANY

REF PHL NR F&A 2542/

3.0 April 2012

M/s Span & Associator. (formerly known as Ganguli & Associates) 14/28 Golg Club Road Sofkara - 700 033

APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR SUPPORT SERVICES FOR PHHL PORTBLAIR BASE

Dear Sir.

We are pleased to inform you that your tirm has been acleeted for engaging support services for PHHI. Portblair Base. SCOPE OF WORK

1. Coordinating with the base managers of each detachment in the course of your functioning. The existing base assistant may continue to function under your supervision

2. Maintaining the accounts, inventory, fuel, flying hours records are and also manualling necessary ledgers/registers and creating the necessary database florwarding monthly tred balances along with details of advances paid to the staff/suppliers

Generating the monthly invoices, verifying the same and thereafter putting up to the base managers for signatures and submitting the same to the customers. The final half- along with the manufests are to be forwarded to NR

4. Following up with the customers for payment of our outstanding and answing that the outstandings are at reasonable levels.

5 Verifying the bills of IOC, AAL taxi operators, doctors and other local suppliers. After verification of the same the payment hav be released by the base manager after deduction of tax at source applicable on such payments All statutory deductions including TDS, service tax, work contract tay etc. have to be dering at

at the detachment

- Coordinating the induction of IT at the detachments. Your firm would be required to play a primary role in smooth introduction and implementation of IT
- Bank Reconciliations, inventory verification and reconciliation. ATF reconciliation
- Manifest entry on daily basis
- Voucher entry on daily basis:



An ISO 9001-2000 Company

प्रतरी क्षेत्र अफ्टरराजंग एक्स्कोर्ट, मई दिल्ली - 10.063 तूरमाम 311.24616711 24622250197 फक्स 911-34631801 1763 Normern Region: Safearjung Airport, New Distr., 110:000 Tel., 011+24615711, 24602230, 87 Fex., 011-2461591 (760 dunise / Website . www.par

I - PE:91 21GE 1498 GS

बस् विज्ञान मंदिर BOSE INSTITUT



(विज्ञान एवं प्रोद्यागको विभाग, भारत संस्कार के एक स्वाचन राष्ट्रा) (No Associations bestime of Department of Science & Licentology: Govt. of India) मुख्य कंपन / Main Campus :

७३), आसार्व प्रमुक्तन चत्र राष्ट्र, क्षंत्रकाना - २००००० KDT, Acharya Prahula Chandra Road, Kalketa - 700 009 737/Psone: 2350-7073 (197899/Director)

[169:00700 | SPART | 2350-6610/6702/2407/2403, 2303-600061171

TOTAL \$153-2350 NO.

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W. LOUS, TH. SINCE, PERSONAL SECTION. P.17 P. C11 Scheme VIII Kelbut. 700 051

%51/19ane: 2855 /134(EFFx-)-/Dinchel), 7555-0595(CPE7/D/Register) STREET, LYAIX 2005 0410 92190514, 2509 3271, GWRYM 91-23-755, Dog

Reim / (21:04.2022

2 2 APR 2022

समित्रत शोक्षक परिमर / Unified Academic Campus

करीत केटा, ज्येर ने 80, संकार y शान्त तथा संस्था कामकाता - आग्रका

Block Str. Plot No. 30. South V. Holl Lake Day, v. Dulla - (DI 07)

934/Phone: 2569 3131(hthrist) Oneclet)

ediciness, 1980x, 2500-3177/20 (000/35x, 31-23-2509-027

संदर्भ सं. / Ref No. 1 3 8

S P A N & ASSOCIATES

(Formerly S. Ganguli & Associates)

Chartered Accountants

14/28 Golf Club Road | Kolkata - 700033

Phone No: 91 33 2423 5104 /5086

Email: spanca1979@gmail.com / sga1969@dataone.in

Appointment of Statutory Auditors for Audit and Certification of Annual Accounts of the

Ref: Bose Institute Tender No. R/3961/20 dated 05.03.2020.

Dear Sir.

I am directed to communicate that the competent authority of Bose Institute has approved your firm for appointment as a Statutory Auditors of the Institute for the Financial Year 2021-22.

It is therefore requested to take up the assignment of Audit & Certification of the Annual Accounts of the Institute and other works at an agreed remuneration/fees of Rs. 1,45,000/- (Rupees One Lakh forty five thousand only) plus GST extra, as agreed. The details of remuneration/ fees are as under:

Sl.No.	Description of work	of remuneration/ fees are as under
1.	Main Work as per Tandar T	Remuneration/ fees (in Rs.)
2.	including filing of ITR One time Activities(Utilization Certificate)- Rate per UC	Rs.1,45,000/
	UC (Chinzation Certificate)- Rate per	Rs.1000

The other terms & conditions will remain same in the line of tender document. It is requested to commence the audit of 2021-22 at the earliest and the audit report may kindly be submitted latest by 30th

The receipt of this communication may kindly be acknowledged and your compliance may be intimated by return of mail.

Yours faithfully.

(Prof. Rajarshi Ray) Registrar (Officiating)

Calm. Comme



Paschim Banga Samagra Shiksha Mission



Memo no:

/AC/PBSSM/Internal Audit/435

Date 13 /05/2019

M/s SPAN & Associates 14/28 Golf Club Road, Ground Floor Kolkata-700 033

Sub: Work Execution Order for Internal Audit of accounts for 2018-2019

Ref: Your letter of consent dated 12.04.2019

Dear Sir

As per your consent letter referred to above, you are hereby requested to undertake the Internal Audit Work for the year 2018-19 of the districts you were allotted in the previous year i.e. 2017-18 and at the same accepted rate per unit as was offered in 2017-18.

You will have to conduct Internal Audit of the District Offices of South 24 Parganas, North 24 Parganas, Kolkata, Nadia, Siliguri and the State project Office at BikashBhavan, Salt Lake, all Circle Level Resource Centre (CLRCs) under these districts, one third Village Education Committees Ward Education Committees/School Management Committees (SMCs), one third Madhyamik Siksha Kendra's (MSKs), one third Sishu Shiksha Kendra's (SSKs) and all the Kasturba Gandhi Balika Vidyalaya(KGBVs) under these districts.

You are to take up the Internal Audit work in two phases on six monthly basis. One of the period from 01.04.2018 to 30.09.2018 and other from 01.10.2018 to 31.03.2019. The internal Audit work for the two phases shall be completed and the report to be submitted to District Offices and State Project Office within 26.07.2019 positively.

The internal auditor shall visit each and every unit physically to conduct internal audit at that unit. The Internal auditor shall require furnishing their detail audit programme along with the names of the members engaged for the particular unit. Separate report shall have to be submitted for each and every unit in accordance with the stipulation mentioned in para 9-Deliverables". The Internal Auditor may claim separate bill for each phase on the basis of accepted unit rate of concerned district.

Numbers of units of CLRC.VEC.WEC etc. to be audited are as follows:

CLRC	VEC	WEC	SMC	SSK	MCV	KGBV
51	1338	46	The state of the s	8828/434	1.72000.000	NGBV
57	6	2	330	391	26	4
0	0	0	628	0	0	0
37	626	63	The second second	170	0	0
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	51 57 0 37	51 1338 57 6 0 0 37 626	51 1338 46 57 6 2 0 0 0 0 37 626 63	51 1338 46 350 57 6 2 3 0 0 0 0 628 37 626 63 225	51 1338 46 350 391 57 6 2 3 0 0 0 0 628 0 37 626 63 225 170	51 1338 46 350 391 26 57 6 2 3 0 0 0 0 0 628 0 0 37 626 63 225 170 34

The number of Auditee units is required to be certified by the concerned DPO

Contd-2



DIRECTORATE OF HORTICULTURE Mayukh Bhawan(Top Floor), Bidhannagar, Kolkata-700091

Memo No. /WBSHDS/17/2006

Dated: 22.09.14

From : Mission Director, SHM WBSHDS, West Bengal and Director of Horticulture 69/2014-15-5

To

M/S. Span and Associates
Chartered Accountants
14/28 Golf Club Road, Ground Floor, Kolkata - 700 033
Phone No. 033 - 2423 5087 / 99 /2104, Fax. 033 - 2423 5086
e mail : sga1969@dataone.in/sg_associates@vsnl.net

Sub. : Audit of accounts of centrally sponsored schemes - reg.

Ref.: Tender notice bearing memo no. 386(11)/WBSHDS/17/2006 dated 16/7/2014

Sir,

With reference to the above, I am to inform you that the quotation of your firm amounting to Rs. 49100/- for the year 2013 - 2014 and Rs. 54100/- for the year 2014 - 2015 has been accepted by the competent authority and therefore you are selected for engagement in the statutory audit works of accounts of all implementing agencies including Headquarters for the centrally sponsored schemes, National Horticulture Mission (NHM), National Mission on Medicinal Plants (NMMP), National Bamboo Mission (NBM) separately pertaining to West Bengal State Horticulture Development Society.

The audit works will cover all the implementing agencies including the State Level Head Quarter under the Department of Food Processing Industries and Horticulture, Government of West Bengal. The audit work includes verification of approval procedure, verification of cash and bank balances, verification of necessary books of accounts, verification of reconciled statements (cash book, pass book, ledger), and preparation of receipt and payment statement (physical and financial) based on cash book ledger, bank pass book, voucher, muster roll etc., supporting schedules, auditor's report, notes etc. as required. The reports are to be submitted within three months from the date of receipt of this letter for financial year 2013 – 2014 and within 31/7/2015 for financial year 2014 – 2015. The charges as per your quote (mentioned above) plus taxes per financial year will be paid only after submission of the satisfactory reports. No additional claim for any kind of logistic support will be entertained. Other terms and conditions as mentioned on the above reference remains the same.

Please acknowledge the receipt of the same.

Mission Director & Director of Horticulture



Jharkhand State Beverage Corporation Limited, Ranchi

Corporate LD- U51228JH2810SGC014519, TIN No - 20520108277

(A Government of Jharkhand Undertaking)

T.A Building, Near Gol Chakkar, Sector - 3, Dhurwa, Ranchi - 834004

🕿 :- 0651-6570476, E-mail :- jsbel.jharkhand@gmail.com

Letter No: - 1220

Dated :- 25 10 17

To

M/S SPAN & Associates Chartered Accountant 14/28 GOLF CLUB ROAD KOLKATA-700033 INDIA

Sub: - Empanchment of Internal Audit for Jharkhand State Beverages Corporation Limited West Singbhum district for F.Y 2017-18.

Ref: - JSBC1 FOI NO 1012 Dated 16/09/2-17.

Sir.

On the subject matter under reference the letter of empanelment is being issued on the following terms and conditions:-

TERMS OF REFERENCE OF INTERNAL AUDIT

The terms and conditions for conducting Internal Audit, in JSBCL are recommended herein

(A) COMPOSITION OF AUDITTEAM

- The Audit team should consist of one qualified and four semi-qualified assistants for auditing Head office/ Depot.
- The audit team should consist of two semi-qualified assistants for auditing retail shops subject to a condition that a partner of the firm should be directly audit of retail vending
- Minimum of four personnel should be employed in audit in a day.
- The number of retail vending shops taken up for audit should not exceed eight in a
- The audit of Depot/Head office should be undertaken for the minimum period of five
- The Audit Team Members should carry Photo, ID issued by the Audit Firm.
- Normally the composition of Audit Team should not be changed. However, under certain circumstances beyond control of the Audit Firm, if the same needs to be changed in any manner, it may be done with the approval of MD of JSBCL(subject to verification of credentials of the new incumbent).
- The Audit Team will conduct the audit as per Manual, rules & regulations, guidelines, instructions, delegation of power, etc. and in consultation with the concerned officials.



Jharkhand State AIDS Control Society

Department of Health & Family Welfare Sadar Hospital Campus, Purulia Road, Ranchi (0651) 2211018, Fax - 2211018,

Letter No. 486 / JSACS/ 18

Ranchi/ Date 3/10/18

To:

Span and Associates
(Formerly S. Ganguly & Associates)
Chartered Accountants
14/28 Golf Club Road, Ground Floor
Kolkata – 700033
PH. No. 033 24235104/65330628
Email - Sg_associates@vsnl.net.sga1969@dataone.in

Subject: Regarding Work Order for Internal Audit for FY 2017-18

Sir.

As directed this is to inform you that Integnal Audit of NGOs Peripheral units of JSACS has to be done for Financial Year 2017-18 as per the rates approved (Rs. 190000.00 + Service Tax as applicable).

TA/DA will be paid as per NACO norms

The list of NGOs/Peripheral Units is attached. Audit Report of NGO should include the details of Balance sheet. Income and expenditure, Receipt and Payments and budget wise detail expenditure. Similarly U.C. and SOE should be component wise mentioned in Audit Report of Peripheral Units.

It is requested to submit detail timeline for Internal Audit so that necessary direction may be given earlier to the respective units for smooth completion of audit process

Thanking You

1000

Yours Faithfully

(Dr. H. R. Singh) In-charge Procurement



No.F.3 (5-25)/Proc/Audit (Finance)/TSACS/2018-19
Tripura State AIDS Control Society
Health & Family Welfare Department
Akhaura Road, Opp. of IGM Hospital
Agartala, Tripura (West)

July, 30th, 2019

To.

Span & Associates

Chartered Accountants 14/28 Golf Club Road, Kolkata-700033 Phone: 033-2423-5104/5099/5087

Tele fax: 91-33-2423-5086

E-mail: Sqal969@dataone.in/spanca1979@gmail.com/Website:www.spanca.in

Subject:

Contract renewal of quarterly internal audit of TI NGOs/Peripheral Units under

Tripura SACS for F.Y. 2019-2020.

Reference:

(i) EOI No. F.3 (5-25)/Proc/Audit (Finance)/TSACS/2016-17,dt.21/07/2017

Sit.

Under reference to the subject cited above, it is pleased to inform you that your contract renewal for quarterly internal audit of TI NGOs/Peripheral units under Tripura SACS has been extended for further one year for financial year 2019-2020 on the existing terms & conditions with quarterly internal audit fee as per contract.

Therefore, it is hereby request you to let us know your consent for causing of quarterly internal audit of TI NGOs/Peripheral units under Tripura SACS for FY 2019-2020 along with your audit visit schedule as early as possible.

Yours faithfully,

(Dr. Sanjoy Rudra Pal)

1/c. Project Director

Tripura State AIDS Control Society

e - mail:sacstripura2008@gmail.com Tele fax: 0381- 2321614

Copy forwarded for information to:

Assistant Director (Finance) Tripura SACS.

2. Assistant Director (TI) Tripura SACS.

3. Administrative Officer, Tripura SACS.

P.A. to Project Director Tripura SACS.

Project Director

Tripura State AIDS Control Society





Government of West Bengal Department of Health & Family Welfare National Health Mission (NHM) State Finance Management Group (State FMG) Swasthya Bhawan, 3rd Floor, Wing-A GN-29, Sector - V, Salt Lake City, Kolkata - 700 091



Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/305 29

Date: 15/03/24

To, SPAN & Associates, Chartered Accountants 14/28 GOLF CLUB ROAD, RAJENDRA PRASAD COLONY, KOLKATA-700033, PHONE:033-24235087/99/5104, 7980644905/9875490637 EMAIL: spanca1979@gmail.com, sga1969@dataone.in

Sub: Appointment of Concurrent Auditor under NHM for 1st & 2nd Quarter of F.Y. 2023-24 Sir,

You are hereby appointed as the Concurrent Audit of Hooghly DH&FWS (Nodal Unit) and thirty five numbers of Sub-units (list enclosed) for 1st & 2nd Quarter of the F.Y. 2023-24 as per terms & conditions laid down in annexure -I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 2,22,000/- (Rupees two lakh twenty two thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

You are requested to give your acceptance in prescribed pro-forma, given in Annexure-II within 10 days from the date of issue of this letter.

This has approval of competent authority.

Encl.: 1. List of Audit units along with audit fees

2. Annexure-I (Terms & Condition)

- 3. Annexure-II Pro-forma of Acceptance Letter
- 4. Format of Audit Report

Director Fi Joint Director, Dept. of Health & FW Govt. of West Bengal

Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/ 305 29 11(3) Date: 15 /03 24

Copy forwarded for information and necessary action to:

- 1. The CMOH & Member Secretary, DH&FWS, Hooghly
- 2. The Accounts Officer, DH&FWS, Hooghly

3.

Director Fln Joint Director, Dept. of Nealth & FW Govt. of West Bengal



List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit: Hooghly

SI No.	Name of Audit Units	Level of Units	Audit Fees for 1" Quarter Rs.	Audit Fees for 2 nd Quarter Rs.
1	Hooghly District HQ	District Level	17,000.00	17,000.00
2	Serampur Uttarpara		3,000.00	3,000.00
3	Chanditala - II		3,000.00	3,000.00
4	Singur		3,000.00	3,000.00
5	Chinsurah - Magra		3,000.00	3,000.00
6	Pursura Tarakeswar		3,000.00	3,000.00
7			3,000.00	3,000.00
8	Haripal		3,000.00	3,000 00
9	Balagarh	Ì	3,000.00	3,000.00
10	Chanditala - I		3,000.00	3,000.00
11	Dhaniakhali	Block Level	3,000.00	3,000.00
12	Pandua	Ì	3,000.00	3,000.00
13	Jangipara		3,000.00	3,000.00
14	Arambag		3,000.00	3,000.00
15	Polba - Dadpur Goghat - I		3,000.00	3,000.00
16		Ì	3,000.00	3,000.00
17	Khanakul - II		3,000.00	3,000.00
18	Goghat - II		3,000.00	3,000.00
19	Khanakul - I		3,000.00	3,000.00
20	Hooghly DH		3,000.00	3,000.00
21	Chanadannagar SDH		3,000.00	3,000.00
22	Serampore SDH	MCH/DH/SDH/SGH	3,000.00	3,000.00
23	Arambag SDH	Level	3,000.00	3,000.00
24	Uttarpara SGH		3,000.00	3,000.00
25	Arambag Municipality		2,000.00	2,000.00
26	Baidyabati Municipality		2,000.00	2,000.00
27	Bansberia Municipality		2,000.00	2,000.00
28	Bhadreswar Municipality	1	2,000.00	2,000.00
29	Champdany Municipality	1	2,000.00	2,000.00
30	Dankuni Municipality	Municiplaity Level	2,000.00	2,000.00
31	Hooghly Chinsurah Municipality	1. 1.	2,000.00	2,000.00
32	Konnagar Municipality	1	2,000.00	2,000.00
33	Rishra Municipality		2,000.00	2,000.00
34	Serampore Municipality	1	2,000.00	2,000.00
35	Uttarpara Kotrang Municipality		2,000.00	2,000.00
36	Chandernagore Municipal Corporation	MC Level	3,000.00	3,000.00
	Total		1,11,000.00	1,11,000.00





Government of West Bengal Department of Health & Family Welfare National Health Mission (NHM) State Finance Management Group (State FMG) Swasthya Bhawan, 3rd Floor, Wing-A GN-29, Sector – V, Salt Lake City, Kolkata – 700 091



Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/305 28

Date: 15/03/24

To,

SPAN & Associates, Chartered Accountants

14/28 GOLF CLUB ROAD, RAJENDRA PRASAD COLONY, KOLKATA-700033,

PHONE: 033-24235087/99/5104,(M) 7980644905/9875490637

EMAIL: spanca1979@gmail.com, sga1969@dataone.in

Sub: Appointment of Concurrent Auditor under NHM for 1st & 2nd Quarter of F.Y. 2023-24 Sir,

You are hereby appointed as the Concurrent Audit of DFWO-Kolkata (Nodal Unit) and seven numbers of Sub-units (list enclosed) for 1st & 2nd Quarter of the F.Y. 2023-24 as per terms & conditions laid down in annexure –I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 76,000/- (Rupees seventy six thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

You are requested to give your acceptance in prescribed pro-forma, given in Annexure-II within 10 days from the date of issue of this letter.

This has approval of competent authority.

Encl.: 1. List of Audit units along with audit fees

- 2. Annexure-I (Terms & Condition)
- 3. Annexure-II Pro-forma of Acceptance Letter
- 4. Format of Audit Report

Director Finance, NHM & Joint Director, Dept. of Health & FW Govt. of West Bengal

Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/305 28/1/3) Date: 15/02/24

Copy forwarded for information and necessary action to:

The DFWO, Kolkata

2.

Director Finance, NHM &

Joint Director, Dept. of Health & FW

Govt. of West Bengal

List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit : DFWO - Kolkata

SI No.	Name of Audit Units	Level of Units	Audit Fees for 1 st Quarter Rs.	Audit Fees for 2 nd Quarter Rs. 17,000.00	
1	DFWO- Kolkata	Nodal Unit Level	17,000.00		
2	Kolkata Mecical College & Hospital		3,000.00	3,000.00	
3	RG Kar Medical College & Hospital		3,000.00	3,000.00	
4	SSKM Medical College & Hospital	22 23 3	3,000.00	3,000.00	
5	NRS Medical College & Hospital	Municipal	3,000.00	3,000.00	
6	National Medical College & Hospital	Corporation Level	3,000.00	3,000.00	
7	Dr. B.C.Roy Post Gratuate Institute		3,000.00	3,000.00	
8	Chitranjan Seva Sadan		3,000.00	3,000.00	
	Total		38,000.00	38,000.00	





Government of West Bengal Department of Health & Family Welfare National Health Mission (NHM) State Finance Management Group (State FMG) Swasthya Bhawan, 3rd Floor, Wing-A GN-29, Sector – V, Salt Lake City, Kolkata – 700 091



Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/ 435/ 28

Date: 16 08 2024

To, SPAN & Associates, Chartered Accountants

14/28 GOLF CLUB ROAD, RAJENDRA PRASAD COLONY, KOLKATA-700033,

PHONE: 033-24235087/99/5104,(M) 7980644905/9875490637

EMAIL: spanca1979@gmail.com, sga1969@dataone.in

Sub: Appointment of Concurrent Auditor under NHM for 3rd & 4th Quarter of F.Y. 2023-24

Sir,

You are hereby appointed as the Concurrent Audit of DFWO-Kolkata (Nodal Unit) and seven numbers of Sub-units (list enclosed) for 3rd & 4th Quarter of the F.Y. 2023-24 as per terms & conditions laid down in annexure –I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 76,000/- (Rupees seventy six thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

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- 2. Annexure-I (Terms & Condition)
- 3. Annexure-II Pro-forma of Acceptance Letter

4. Format of Audit Report

Joint Director, Dept. of Health & FW Govt. of West Bengal

Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/ 435/28/1(2) Date: 16.08.2024

Copy forwarded for information and necessary action to:

The DFWO, Kolkata

.

Director Finance, NHM & Joint Director, Dept. of Health & FW Govt. of West Bengal

List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit: DFWO - Kolkata

SI No.	Name of Audit Units	Level of Units	Audit Fees for 3 rd Quarter Rs.	Audit Fees for 4 th Quarter Rs.	
1	DFWO- Kolkata	Nodal Unit Level	17,000.00	17,000.00	
2	Kolkata Mecical College & Hospital		3,000.00	3,000.00	
3	RG Kar Medical College & Hospital		3,000.00	3,000.00	
. 4	SSKM Medical College & Hospital	990000000	3,000.00	3,000.00	
5	NRS Medical College & Hospital	Municipal	3,000.00	3,000.00	
6	National Medical College & Hospital	Corporation Level	3,000.00	3,000.00	
7	Dr. B.C.Roy Post Gratuate Institute		3,000.00	3,000.00	
8	Chitranjan Seva Sadan		3,000.00	3,000.00	
	Total		38,000.00	38,000.00	





Government of West Bengal Department of Health & Family Welfare National Health Mission (NHM) State Finance Management Group (State FMG) Swasthya Bhawan, 3rd Floor, Wing-A GN-29, Sector – V, Salt Lake City, Kolkata – 700 091



Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/ 435/2 9

Date: 16 08.2024

Tp,
SPAN & Associates, Chartered Accountants

/ 14/28 GOLF CLUB ROAD, RAJENDRA PRASAD COLONY, KOLKATA-700033,
PHONE:033-24235087/99/5104, 7980644905/9875490637

EMAIL: spanca1979@gmail.com, sga1969@dataone.in

Sub: Appointment of Concurrent Auditor under NHM for 3rd & 4th Quarter of F.Y. 2023-24 Sir.

You are hereby appointed as the Concurrent Audit of Hooghly DH&FWS (Nodal Unit) and thirty five numbers of Sub-units (list enclosed) for 3rd & 4th Quarter of the F.Y. 2023-24 as per terms & conditions laid down in annexure –I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 2,22,000/- (Rupees two lakh twenty two thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

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- 2. Annexure-I (Terms & Condition)
- 3. Annexure-II Pro-forma of Acceptance Letter
- 4. Format of Audit Report

Director Finance, NHM &

Joint Director, Dept. of Health & FW

Govt. of West Bengal

Memo No. - HFW-27021/18/2024-NHM SEC-Dept. of H&FW/ 435/29/163) Date: 16.68. 2024

Copy forwarded for information and necessary action to:

- The CMOH & Member Secretary, DH&FWS, Hooghly
- 2. The Accounts Officer, DH&FWS, Hooghly

3.

Joint Director, Dept. of Health & FW Govt. of West Bengal

CA SPAN & ASSOCIATES

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List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit: Hooghly

SI No.	Name of Audit Units	Level of Units	Audit Fees for 3 rd Quarter Rs.	Audit Fees for 4 th Quarter Rs.
1	Hooghly District HQ	District Level	17,000.00	17,000.00
2	Serampur Uttarpara		3,000.00	3,000.00
3	Chanditala - II		3,000.00	3,000.00
4	Singur		3,000.00	3,000.00
5	Chinsurah - Magra		3,000.00	3,000.00
16	Pursura		3,000.00	3,000.00
7	Tarakeswar		3,000.00	3,000.00
8	Haripal		3,000.00	3,000.00
9	Balagarh		3,000.00	3,000 00
10	Chanditala - I	Part Hamiltonia and	3,000.00	3,000.00
11	Dhaniakhali	Block Level	3,000.00	3,000.00
12	Pandua		3,000.00	3,000.00
13	Jangipara		3,000.00	3,000.00
14	Arambag	₹	3,000.00	3,000.00
15	Polba - Dadpur		3,000.00	3,000.00
16	Goghat - I		3,000.00	3,000 00
17	Khanakul - II		3,000.00	3,000.00
18	Goghat - II		3,000.00	3,000.00
, 19	Khanakul - I		3,000.00	3,000.00
20	Hooghly DH		3,000.00	3,000.0
21	Chanadannagar SDH		3,000.00	3,000.0
22	Serampore SDH	MCH/DH/SDH/SGH	3,000.00	3,000.0
23	Arambag SDH	Level	3,000.00	3,000.0
24	Uttarpara SGH		3,000.00	3,000.0
25	Arambag Municipality		2,000.00	2,000.0
26	Baidyabati Municipality		2,000.00	2,000.0
27	Bansberia Municipality		2,000.00	2,000.0
28	Bhadreswar Municipality		2,000.00	2,000.0
29	Champdany Municipality		2,000.00	2,000.0
30		Municiplaity Level	2,000.00	2,000.0
31			2,000.00	2,000.0
,32			2,000.00	2,000.0
33		1	2,000.00	2,000.0
34			2,000.00	2,000.0
35	The second secon		2,000.00	2,000.0
36		MC Level	3,000.00	3,000.0
20	Total		1,11,000.00	1,11,000.0



Phone: 2225-7195/2237-4369/2236-7859

Fax : 033-2237-5591



WEST BENGAL STATE SEED CORPORATION LIMITED

(A Govt. of West Bengal Company)

Regd. Head Office : 4, Gangadhar Babu Lane, (5th Floor), Kolkata - 700 012

Memo No:140(14)	demo No:	140(14)
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Date	05.05.20	17
Luit.	*** *** Uni. Uni. 4 U.	I dans are see

AWARD OF CONTRACT

Tender Reference No. WBSSC/MD/NIT-12/2016-17 Dt. 28.07.2016, read with Award of Contract No. 1816(8) dt. 26.12.2016 of WBSSC Ltd.

Tender ID: 2016_WBSSC_80802_1

Pre-Audit of Bills for National Agriculture Insurance Scheme (NAIS) Kharif 2015 & Rabi 2015-16.

S. Guha & Associates, U.S. Saha & Co., De Chakraborty & Sen, KGRS & Co. RSA & Co., Burman Singh & Associates, Span & Associates, Kunal & Associates.

Dear Sir.

In connection with the Pre-Audit of Bills for National Agriculture Insurance Scheme (NAIS) Kharif 2015 & Rabi 2015-16, you are hereby requested to take up the Audit in the same rate proportionate to the quantum of job. It has also been directed that the allocation of districts to each CA firm will also remain the same and the rate payable shall be proportionate to the quantum of job.

Name of Chartered Accountancy firm	Cluster	Name of Districts
S. Guha & Associates	1	S-24Pgs & Dinajpur-North
U.S. Saha & Co.	11	Midnapore West & Nadia
De Chakraborty & Sen	m	Burdwan & Malda
KGRS & Co.	IV	Murshidabad & Purulia
RSA & Co.	v	Midnapore East & Birbhum
Burman Singh & Associates	VI	Hooghly, Jalpaiguri, Siliguri & Alipurduar
Span & Associates	VII	N 24Pgs & Coochbehar
Kunal & Associates	VIII	Bankura, Howrah & Darjeeling
		,

The total no of Grain Panchayat distributed and the professional fees payable including travelling lodging etc. plus Service Tax shall be intimated to you shortly and shall be at the same rate proportionate to the quantum of job. The NAISS Kharif 2015 & NAIS Rabi-2015-16, both crop insurance schemes were implemented in the state by the Agriculture Insurance company of India (AIC Ltd.).

(1)

WEST BENGAL ZOO AUTHORITY

(A Registered Society under the Department of Forests, Government of West Bengal)

Ref: 139 /WBZA/ A1-(b)/II/2016/ 20-21

Date: 20/07/2020

To, Span & Associates. Chartered Accountants. 14/28. Golf Club Road, Ground Floor Kolkata – 700033.

Sub: Appointment of Statutory Auditors for the Financial Year: 2019 - 20.

We are pleased to appoint you as Statutory Auditor of West Bengal Zoo Authority (WBZA) for its Head Office and all the Zoo units under its control for the Financial Year: - 2019 - 20.

You are accordingly required to conduct Statutory Audit of West Bengal Zoo Authority (Head Quarter), 9 (Nine) Mini Zoos and 3 (Three) Big Zoos under its control as well as Consolidation of Annual Accounts for the Financial Year: 2019 – 20 and submit your Statutory Audit Report and the Annual Accounts of Zoological Garden, Alipore, Padmaja Naidu Himalayan Zoological Park, Darjeeling and Consolidated Annual Accounts of West Bengal Zoo Authority as a whole for the year ended 31st March, 2020. The consolidation will be done based on TALLY data file which will be sent by the zoo units to WBZA Head Office at Kolkata.

Your scope of work will be as defined in the Tender Document dated 29/03/2019 which is indicative but not exhaustive and covers all related areas which includes online submission of various Tax Returns including Filing of ITR as applicable under the Income Tax Act, 1961.

In acceptance to your offer dated 17/04/2019, your Statutory Audit fees have been fixed at Rs: 40,000/- (Rupees Forty Thousand) only plus GST as applicable.

For outstation tour, if any, you will be re-imbursed actual expenses of travelling, food & lodging etc. as per rule of West Benga1 Zoo Authority.

In confirmation to the acceptance of this appointment, the duplicate copy of this letter, may please be signed and return to us.

Thanking you,

(V.K.Yadav, IFS) Member Secretary

Lynday

Aranya Bhawan, 7th Floor ,Block -LA-10A, Sector - III Salphake City, Kolkata - 700 106, West Bengal Phone : + 91 33 23355011 (EPADS), FAX: 91 33 23350012

E-mail: mswhza@gmail.com Sybzon alluritya vahoo in

एचएलएल लाइफ्रकेयर लिमिटेड (भारत मरकार का आम)



HLL/CHO/CAS / IA/2020-21

28.09.2020

M/s SPAN & ASSOCIATES Chartered Accountants 14/28, Golf Club Road, Ground Floor, Kolkata Pin: 700033

Dear Sir.

Sub: APPOINTMENT OF INTERNAL AUDITOR FOR THE YEAR 2020-21

HLL Lifecare Ltd, is a premier Schedule B, Miniratna, Central Public Sector Undertaking, engaged in the manufacture & services of wide range of healthcare products/services and is under the administrative control of Ministry of Health & Family Welfare, Govt of India. We have Pan-India presence.

We are pleased to appoint your firm as Internal Auditor of our company for the financial year 2020-21 in respect of our outlets mentioned below with the following terms & conditions.

The details of the scope of audit, specific areas of coverage, report format, alert mechanism, statutory compliances and SAP system – a briefing, are separately furnished vide individual annexures.

A. AUDIT PLACE

SI No	Unit	Address	Contact Person	Fees (Rs.)
1	DARRANG (NHM)	Mangaldai Civil Hospital, Regional Diagonistic Centre, Mangaldai - 784125	Antara Saikia 9101338762	9000

निगमित एवं पंजीकृत कार्यालय : एपएकरल पक्त, पूजपूर पीजो. तिरुवनंतपुरम-695 012. केरक, हरिया

7005 +81.471-2354949, 2350960, \$350959

सी-आईएन) राउठ १९०केएला छ्रहानी आंभा (०००००)

Corporate and Regd.Office: HLL Bhavan, Poojappura P.O. Thiruvananthapuram-695 012 Kerala, India Tel: +91 471-2354949 2350961, 2350959 Website: www.lifeconshii.com

CIN. U25193KL1966GOI002621

GOVERNMENT OF WEST BENGAL PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT (Mahatma Gandhi NREGS Cell) Joint Administrative Building (6th to 10th Floors), HC-7, Sector-III Bidhannagar, Kolkata:- 700106



Memo. No: 648 (Sec)- /RD/O/MNREGA/18A-03/19 (Pt-III)

Dated: 06-06-2023

To M/s SPAN & Associates Chartered Accountants, 14/28 Golf Club Road, Ground Floor Kolkata-700 033

Sub: Audit for State Mahatma Gandhi NREGA Scheme and other convergent project for the Financial year 2022-23.

Ref: Minutes of Audit Meeting on 19-04-2021

Sir.

In reference to the above decision dated 19th April 2021, you are hereby requested to conduct audit of accounts pertaining to State Mahatma Gandhi NREGA scheme and others convergent project for the F.Y 2022-23.

The assignment includes the following:-

- 1) Conducting complete audit of the State Accounts for FY 2022-23,
- Providing support and guidance to the auditors of all the twenty three districts Mahatma Gandhi NREGA
 units to maintain uniformity in audit process across the state,
- 3) Collating all audit reports received from the districts,
- 4) Consolidating the state report for the F.Y 2022-23 after taking all the district audit reports into consideration.
- 5) Providing advice to the state & districts on maintenance of accounts and other accounting process,
- 6) Your firm would provide necessary support to answer queries (if any) raised by MoRD or C& AG regarding Statements of Accounts and Audit Report of State Mahatma Gandhi NREGA scheme and others convergent project.

The entire exercise is to be completed in all respect by 15th August 2023 and the final report is to be submitted on time.

For the entire exercise your firm would be paid with consolidated fees of Rs. 1,00,000 /-(Rupees One Lakh) only (including applicable GST) after successful submission of three copy Final Audit Report. Please ensure submission of two copies of Bill, PAN, GST Registration Certificate and UDIN generated from ICAI portal to the office of undersigned for payment.

Please send your acceptance letter with authorized persons signature, official stamp and self declaration (Annex I) within 7 days of receipt of this letter.

Yours faithfully

Mahatma Gandhi NREGS Govt. of West Bengal PO No. 4 Dt.: 316000000 / 01 01 2022

PURCHASE ORDER



HEAD OFF. & REGD. OFF.: 5, HIDE ROAD KOLKATA-700043 TEL(033)2439-7415/4114/6613/7413,FAX:91(033)2439-5607/2439-7632

Website:www.braithwaiteindia.com Email:purchase@braithwaiteindia.com GSTIN:19AABCB1512A2ZH CIN:U74210WB1976G01030798

PURCHASE ORDER

To: SPAN & Associates

14/28, Golf Club Road, Ground Floor, Kolkata

Kolkata-700033

Dear Sirs, you are hearby authorised to supply the following articles in accordance with the terms & conditions of the

Purchase Order

Party Code No:

Our Order & Dt.:

S0683

316000060 / 01-01-2022

Job Description .:

Engagement of Internal Auditor for Kolkata Works (Clive & Victoria) & Angus Works including Head Office / Corporate Office of

BCL

Delivery Address:

Braithwaite & Company Limited 5 Hide Road

Kolkata 700 043, India

AMENDMENT NUMBER - 2(04-03-2024)

٠.	New Data	S010400009 Amendment > 2	Unit Del.Dt Pa	Unit		Currency I		
1					Rate	Freight	GST Charges	Total
			4.00000 Per Quarter	31-12-2024	65600.00	0.00	Rate: 18% 0.00 Amt.: 11808	309632.0

Tender No

BCL/PUR/INTERNAL AUDITOR/2021/22-12-2021

Pur Req. No

3ACB000012

TC Approval & Date

11/31-12-2021

Offer No & Date

SPAN/EMPL/752/2021-22/27-12-2021

Remark:

Extension of contract for engagement of Internal Auditor for Kolkata Works (Clive & Victoria) & Angus Works including Head Office / Corporate Office of BCL for 3rd year by enhancing the rate @ 2.5% keeping the scope of work and other terms & conditions remaining





भारतीय विमानपत्तन प्राधिकरण AIRPORTS AUTHORITY OF INDIA

No. AAI/AAC/FIN/Internal Audit/2024-25/132

19.06.2024

TO WHOM IT MAY CONCERN

This is to certify that M/s SPAN & Associates, Chartered Accountants have completed the Concurrent Audit in respect of NSCBI Airport (assigned vide GEM Contract No. GEMC-511687732714769 dated. 04.01.2024) for FY 23-24. The audit for the period 1st April, 2023 to 31st March, 2024 was conducted during 17.01.2024 to 14.06.2024. The same was commenced with entry meeting with GM (Finance) and departmental HODs on 17.01.2024 and completed with discussion of the Concurrent Audit Reports in an exit meeting with GM (Finance) and departmental HODs on 19.06.2024. Audit was conducted in SAP environment.

Sold

प्रशाँत दास / PRASANTA DAS संपुरु महाप्रवेधक (दिश) / Jt. General Manager (Finance) भटतीय विकारका प्राधिकाल / Airports Authority of India ते.सु.च.च.अ. हवाई अद्भा, कोलकाता-700052 N.S.C.B.I, Airport, Kolketa-700052



नेताओ सुधान क्षेत्र बसु अन्तरराष्ट्रीय विमानपत्तन; क्षेत्रकाता-700 052 फैन्स : 2511-6288 फोन : 2511-6787 वेबसाइट : www.nscbiairport.org HETAJI BUBHAB CHANDRA BOSE INTERNATIONAL ARPORT, KOLKATA-700 062 FAX : 2611-6206 EPABX : 2511-6787 Website : sampachiairport.org



एण्ड्र यूल एण्ड कम्पनी लिमिटेड (भारत सरकार का उद्यम)

ANDREW YULE & COMPANY LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

यादु ३५न या। কোম্পানী লিমিটেড (ভারত সরকারের একটি সংখ্রা)

YULE HOUSE", 6, DR. RAJENDRA PRASAD SARANI, KOLKATA-700 001 POST BOX : 150 TELEPHONE : 2242-8210, 2242-8550, TELEX : 021-5101, 021-5139 YULE IN TELEGRAM : "YULETIDE" FAX : 91-33-2242-2943/5477/1087

e-mail : finance@andrewyule.com

CIN - L63090WB1919G0I003229

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata - 700033 has successfully completed Internal Audit of Engineering Division & General Division of Andrew Yule & Company Limited for the Financial Year 2022-23 (assigned vide Letter No. IA/2022-23/6 dated 31/08/2022). The value of Internal Audit fées amounting to Rs. 1,06,200/- (Rupees One Lakh Six Thousand Two Hundred only).

(Assistant General Manager-A&A)





दि ब्रेथवेट बर्न एण्ड जेसप कंस्ट्रक्शन कंपनी लिमिटेड THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION COMPANY LIMITED

GRAM : "BEEBEEJAY" CAL PHONE : 2248-5841- 44 FAX NO.: 0091-33-22103961 E-MAIL : info@bbjconst.com Website : www.bbjconst.com

(भारत सरकार का उद्यम)

(A GOVT. OF INDIA ENTERPRISE)

पंजीकृत कार्यालय २७, राजेन्द्रनाथ मुखर्जी रोड, कोलकाता-७०० ००१ Regd. Office : 27, Rajendra Nath Mukherjee Road

P.O. Box No. 264, Kolkata-700 001

संदर्भ संo / Ref. No.

CIN: U70100WB1986G0I041286

दिनांक / Date 21 - 08 2019

CS/MICH/INT AUDIT/CERT

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata – 700033, has completed the Internal Audit Assignments of The Braithwaite Burn and Jessop Construction Company Limited as the Internal Auditor for the F.Y.2012-13,FY 2013-14,FY 2014-15, FY 2015-16, FY 2016-17, FY 2017-18, & FY 2018-19 assigned vide Letter Nos. GM(F)/SP/INT-AUDIT/01/11-12 dated 02/04/2012, GM(F)/SP/INT-AUDIT/02/14-15 dated 18/06/2014,GM(F)/GCJ/INT-AUDIT/03/16-17 dated 05/08/2016. GM(F)/GCJ/INT-AUDIT/04/17-18 dated 19/06/2017, BBJ:FA:INT:AUDIT:2018-19 dated 30/07/2018 respectively.

for THE BRAITHWAITE BURN AND JESSOP CONSTRUCTION CO. LTD.

(Navin Kumar Mishra)

Company Secretary

Date: 21st August, 2019

Place: Kolkata







ब्रेथवेट एण्ड कम्पनी BRAITHWAITE & CO. LIMITED



(भारत सरकार का अपस्म) / (A Government of India Undertaking) (एक विनीरत बंधी । कन्यनी) / (A MINIRATNA Category I Company) रेल सञ्चलय / Ministry of Railways

Corporate Identity Number 074210WB1976G01030798

Ref : BCL /IA/23-24

Date: 12.06.2024

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata - 700033 has successfully completed Internal Audit of Braithwaite & Co. Ltd for the period from 01-01-2023 to 31-12-2023, vide Our Order & Dt. 316000060/ 01-01-2022. The value of Internal Audit fees for the period from 01-01-2023 to 31-12-2023, was to Rs. 2,56,000 (Rupees Two Lakh Fifty Six Thousand only) excluding GST.

Dy. General Manager (A & T)

SOMNATH RAY Sr. Manager (AST) Braithwaita & Co. Ltd. Govt. of India Undertaking) Ministry of Railways 5, Hide Road, Kolkets-700 043

मुख्य एवं पंजीकृत कार्यासम् / HEAD OFF, REGD, OFF.: ५ हाइड रोड/5, HIDE ROAD, कोलकाता७०००४३ | Kolkata 700013 TEL: 2439-7415, 2439-4114, 2439-6613-2349, 7413 FAX: 91 (033) 24395607/ 24397632 E Mail: finance@braithwaiteindige open Witte http://www.braithwaiteindia.com



BHARAT SANCHAR NIGAM LIMITED

(A Government of India enterprise)

O/o CGMT, BSNL BHAWAN, Port Blair, A&N

Date: 01.05.2023

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata – 700033 has successfully completed Internal Audit of A & N Telecom Circle of Bharat Sanchar Nigam Limitedfor the period 2022-23(assigned vide Letter No.CTD/AUDIT/EOI/2021-22 & 2022-23/100 Dated03-11-2021)and the Internal Audit was carried out in ERP (SAP) Environment. The value of Internal Audit fees amounts to Rs. 1,75,000/- for the FY 2022-23.

GM (Circle IFA)
A&N Telecom Circle

Jt. General Manager (IFA) BSNL, A&N Telecom Circle BSNL, Bhawan, Port Blair South Andaman-744101





Ref No.BSNL/A&N/2019-20/Misc/

Date 06.06.2020

TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s S P A N & Associates (FRN 302192E) Chartered Accountants was appointed as Statutory Auditor of BSNL Andaman & Nicobar Circle for the FY 2016-17, FY 2017-18, FY 2018-19 & FY 2019-20. The Audits were completed for FY 2016-17, FY 2017-18 and FY 2018-19 and the Audit for FY 2019-20 is in progress.

The Audits were conducted under ERP(SAP) Environment.

The Certificate was issued on Request of M/S SPAN & Associates.

For BSNL

(R. KRISHNAPPA), Jt.GM-Finance.

Jr. Gesery General Manager (If w. 9SNL, A&N Telecom Circle Telephone Bhawan, Print Stud-South Andaman-7-4-10.)





NORTH EASTERN COALFIELDS

COAL INDIA LIMITED Phone(03751)-220329,220339

(A Maharatna Company under Ministry of Coal) Fax- (03751)-220354 MARGHERITA-786181(ASSAM) Email-gmoug1@sancharnet in

No CHAMENING

Dt:07.02.2018

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S.P.A.N.& Associates, Chartered Accountants (FRN:302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata-700033 has completed with full satisfaction the Internal Audit Assignment of NEC-Margherita, Coal India Ltd. For the Financial Year 2014-15, 2015-16 & 2016-17 assigned vide letter Nos.CIL/C-75/IAD/838 dt.26/03/2014, CIL/C-75/IAD/2282-86 dt.17/03/2015 & CIL/C-75/IAD/4160 dt.14/05/2016 respectively.

> Area Manager(Fin) NEC, CIL, Marghenta







भारतीय पटसन



The Jute Corporation of India Limited

(A Government of India Enterprise) आईएसओं 9001:2015 प्रमाणित कंपनी / An ISO 9001:2015 Certified Company पंजीकृत और प्रधान कार्यालय:15एन, मेली सेमगुप्ता सरणी, 7वां तत Regd. & Head Office: 15N, Nellie Sengupta Sarani, 7th Floor कोलकाता / Kolkata - 700 087

सी आई एम./C.I.N. U17232WB1971GO0027958

Ref. No. JCI/Secy/2023-24/IA

Date:27.06.2023

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata - 700033 has successfully completed the Internal Audit of The Jute Corporation of India Limited for the Financial Year 2020-21 & 2021-22 (assigned vide Letter No. JCI/Internal Audit/2020-21 & 2021-22/dated 04/02/2021) and has submitted the Internal Audit Reports for the subject financial years. An amount of Rs. 1,66,000 (Rupees One Lac Sixty Six Thousand only) plus applicable taxes per year excluding out of pocket expenses, has been paid to them as Internal Audit fees.

> Company Secretary THE JUTE CORPORATION OF INDIA LTD.

ਟੋਜੀफੀਜ / Telephone: 91 33 2252 7027-28 / 6952 / 6770 ई-मेल/E-mail: jei@jeimail.in वेबसाइट/Website: www.jutecorp.in





TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) appointed as Internal Auditor of Branches and Divisional Offices under Eastern Zonal Office of Life Insurance Corporation of India vide LIC Corporate Office Letter Ref No: CO/Audit/Internal Audit/2022-23 Dt 01.11.2022, has satisfactorily completed the assignment of Internal Audit of the required period of KOLKATA Divisional Office and 23 Branches of KOLKATA Division-I under Kolkata Audit Center of Life Insurance Corporation of India, Eastern Zonal Office during Financial Year 2022-23.

Dated the 1st day of December, 2023.

Secretary (Audit)

THE STATE OF THE PROPERTY OF T

आर्तारक लेखा-परोक्षण विभाग, पूर्व क्षेत्र, हिन्दुस्तान चिल्डिग्स, 4, चित्तरंजन एकेन्यु (5म सल), कोलकाता-700 072 दूरभाष: कार्यालय: 033-2212-4119, 4150, 4152, फैक्स: (033) 2212-4151, ई-मेल: ez_audit@licindia.com

Internal Audit Department, Eastern Zone, Hindusthan Buildings (5th Floor), A. ICSR (Avenue, Kolkera-700 072 Tel. Office: 033-2212-4119, 4150, 4152, Fax: (033) 2212-4151, E-may ob audit fixed a com



(A Government of Maharashtra Undertaking) CIN. U40100MH2005SGC153648

Office of the Chief General Manager (Internal Audit)

Tel No: 022-26582424

HDIL Building, A- Wing, 4th Floor,

Email:

cgminternalaudit@mahagenco.in Prof. Anant Kanekar Marg,

ia@mahagenco.in

Bandra East, Mumbai-400051.

CGM(I/A)/MSPGCL/Compl. Certificate/2022-23/I-\8

Date: 0 9 JUN 2023

TO WHOMSOEVER IT MAY CONCERN

This is to certify that, M/s SPAN & Associates Chartered Accountants (FRN - 302192E) has satisfactorily completed the assignment of Internal Audit in SAP environment at Nashik TPS for F.Y. 2022-23.

This certificate is issued on request of CA firm M/s SPAN & Associates.

> Chief General Manager (I/A) M.S.P.G.C.L.







No: NBCC/IA/2023-24/EC/WB/992

Date: 11/08/2023

TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s SPAN & Associates, Chartered Accountants having its registered office at 14/28, Golf Club Road, Ground Floor, Kolkata- 700033 were appointed by NBCC (India) Limited to carry out the Internal Audit of RBG/SBGs for the Financial Years as provided below:

Financial Year	RB	G/SBG	Appointment Letter Ref.	
2022-23	SBG (WB Projects ther		&	NBCC/IAD/Appt./178/2022- 23/WB/876 Dtd. 19.01.2023

They have satisfactorily completed the internal audit of RBG/SBG of above mentioned regions & projects therein for the Financial Year 2022-2023.

This Certificate is being issued on request of the audit firm.

For NBCC (INDIA) LIMITED

Jai Ram

DGM (Fin.)-IA





CORPORATE OFFICE

NBCC Bhawan, Lodhi Road, New Delhi - 110 003 Tol. EPABX : 91 11 43591555, 24367314.15 CIN-L7489DL1960COI003335



नोंधं इंस्टनं इंलैक्ट्रिक पावर कॉरपोरेशन लि.

WINDSHIP OF STREET, STREET,

North Eastern Electric Power Corporation Ltd.

(A Government of India Enterprise)
Finance and Accounts Wing: Corporate Internal Control and Audit: Shillong
Corporate Identity No.U40101ML1976GOI001658

Date: 09.08.2024

TO WHOM IT MAY CONCERN

This is to certify that M/s. S P A N & Associates, Chartered Accountants, H/O 9, Prabha Encleva, Udaypur Kalimandir, Birubari, P. O.: Gopinathnagar, Dist. Kamrup, Guwahati 781016(Assam) with Firm Registration Number 302192E was appointed for Internal Audit works of North Eastern Electric Power Corporation Limited (NEEPCO/the Company) for the Financial Year 2023-24 vide letter ref. no. NEEPCO/IC&A/60/2023-24/39 dated 12.09.2023 for the following Units of the Company:

Financial Year 2023-24

Units (Offices/Projects)

1. Corporate Office located at Shillong.

2. Delhi Office.

3. Kolkata Office and

4. Office located at Guwahati.

M/s. S P A N & Associates had completed the Internal Audit works for the F.Y 2023-24 (Phase I & Phase II) of the above Units satisfactorily.

Further, certified that the aforementioned Internal Audit work was conducted in SAP/ERP platform.

Chief General Manager (Finance)
(Dwijen KNEEPCO Ltd., Shillong

Chief General Manager(Finance)
Internal Control & Audit
NEEPCO:Shillong

Regd. Office: Brookland Compound, Lower 1935 atony, Shillong-793003 Tele: 0364-2223176; Fax: 0364-25057 6 Guart Jena neepco.co.in

CA SPAN& ASSOCIATES

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NORTH EASTERN ELECTRIC POWER CORPORATION LTD (A GOVT. OF INDIAENTERPRISE)

नॉर्थ ईरट्रनं इलैक्ट्रिक पावर कॉरपोरेशन लिमिटेड

CIN-U40101ML1976GOI001658



File No-NEEOCP/FIN/COMP/28/2021-22/

80

Date: 16/02/2022

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of H/O 9, Prabha Encleva, Udaypur Kalimandir, Birubari, P.O.- Gopinathnagar, Guwahati-781016 has successfully completed Statutory Audit of North Eastern Electric Power Corporation Limited (NEEPCO) for the Financial Year 2015-16, 2016-17, 2017-18, 2018-19 & 2019-20. The value of Statutory Audit fees amounting to Rs. 6,00,000/- for the FY 2015-16, Rs. 6,00,000/- for the FY 2016-17, Rs. 7,20,000/- for the FY 2017-18, Rs. 7,92,000/- for the FY 2018-19, Rs. 7,92,000/- for the FY 2019-20, plus taxes as applicable for the respective financial year.

(D. K. Pandey) General Manager (Finance)

> डी. के. पाण्डेय D. K. Pandey न्याबंधक (शिया) General Manager (Finance) नीपको लि., शिलांब-783003 NEEPCO Ltd., Shillong-783003





एन.एत.सी. इंडिया तिमिटेड / NLC India Limited

(पूर्ववर्ती नेयवेली तिरनाइट कार्पीरशन तिमिटेड //omen/ Neyveli Lignite Corporation Limited) भारत सरकार का नवरत्न उदयम / "NAVRATNA" – Government of India Enterprise

वित्त एवं लेखा विभाग : बरसिंहसर परियोजना Finance & Accounts Branch : BARSINGSAR PROJECT

बर्रसिंहसर/१५४८१८८४१-334402, जिला / एडाफटा -बीकानेर/१५४४८१, राजस्थान/१२४४५१४४

फोन/Phone:+91-151-2847574, फैक्स / Fax : 0151-2847511,

ई-ਸੇਜ / E-mail : mahendra.bhansali@nl<u>cindia.</u>n CIN - L93090TN1956GOI003507

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata – 700033 has successfully completed Internal Audit of NLC India Limitedof Barsingsar Mines & Thermals for the Financial Year 2021-22(period from 01-04-2021 to 31-03-2022), vide Letter No.Lr.No./IA Section/Appointment order/I.A/2021-22dated 17/07/2021 and the Internal Audit was carried out in SAP Environment. The value of Internal Audit fees amounts to Rs. 2,92,000/- (Rupees Two Lakh Ninety Two Thousand only).

Date: 11-05-2022

CM/Finance

Barsingsar Project

नुका प्रबंधक (बिन)। CHEF MANAGER (FINANCE) एनसुमारी प्रदेश विभिन्देर । MLC INDIA LIMITED कर्रोहेदमा परियोजना । BARSINGSAR PROJECT



SPAN & Associates

From:

CA Sushovan Sett <sushovansett94@gmail.com>

Sent:

12 June 2023 17:27 SPAN & Associates

To: Cc:

Tapas Das

Subject:

Fwd: Completion Certificate related to Internal Audit of Pakhri, Chatti Baraitu &

Kerandari Coal Mining Units- FY 2022-23

Attachments:

Outlook-ojuxw0bt.jpg

From: HOD IA < hodia@ntpc.co.in > Date: Mon, 12 Jun, 2023, 5:25 pm

Subject: Re: Completion Certificate related to Internal Audit of Pakhri, Chatti Baraitu & Kerandari Coal

Mining Units- FY 2022-23

To: Sushovan Sett < sushovansett94@gmail.com>

प्रिय महोदय / महोदया (Dear Sir/Madam),

To.

CA Sushovan Sett Span & Associates Chartered Accountants 14/28, Golf Club Road, Ground Floor, Kolkata-700033

Ph: 033-24235087 Email- sushovansett94@gmail.com

You were the Internal Auditor of NTPC Coal Mining Units (Pakri Barwadih, Kerandari & Chatti-Bariatu) for the FY 2022-23. Internal Audit report was submitted by you and full payment was released. As on date nothing is outstanding against your firm.

It is pertinent to mention that accounting in all above units of NTPC is in SAP environment.

सादर, Regards पुष्पेंद्र त्यागी Pushpendra Tyagi महाप्रबंधक (आंतरिक लेखा परीक्षा) General Manager(Internal Audit) आंतरिक लेखा परीक्षा विभाग Internal Audit Section, NTPC Ltd R&D Building, Engineering Office Complex A-8A, Sector - 24, Noida





From: Ravinder Selwal < RAVINDERSELWAL@NTPC.CO.IN >

Sent: Monday, June 12, 2023 11:50 AM

To: HOD IA < hodia@ntpc.co.in>

Subject: Re: Completion Certificate related to Internal Audit of Pakhri, Chatti Baraitu & Kerandari Coal Mining Units-

FY 2022-23

From: CA Sushovan Sett <<u>sushovansett94@gmail.com</u>>

Sent: Thursday, June 8, 2023 7:31 PM

To: Pushpendra Tyagi < PUSHPENDRATYAGI@NTPC.CO.IN>

Cc: AMARENDRA KR < AMARENDRAKUMAR@NTPC.CO.IN>; amlan spanca < amlan.spanca@gmail.com> Subject: Fwd: Completion Certificate related to Internal Audit of Pakhri, Chatti Baraitu & Kerandari Coal Mining Units- FY 2022-23

CAUTION: This Email has been sent from outside the Organization. Unless you trust the sender, Don't click links or open attachments as it may be a Phishing email, which can steal your Information and compromise your Computer.

Sir.

With respect to the captioned subject and attached LOA, we request you to issue us a completion certificate. The same is required for various tendering purposes.

Regards,

CA Sushovan Sett SPAN & Associates.

----- Forwarded message -----

From: Tapas Das <tapas.span@gmail.com<mailto:tapas.span@gmail.com>>

Date: Thu, 11 May, 2023, 4:53 pm

Subject: Completion Certificate & Work Order - FY 2022-23

To: Sushovan Sett <sushovansett94@gmail.com<mailto:sushovansett94@gmail.com>>>







POWER GRID CORPORATION OF INDIA LIWITED

TO WHOM IT MAY CONCERN

This is to certify that M/s. S P A N & Associates, Chartered Accountants (FRN 302192E) has successfully completed Internal Audit of Power Grid Corporation of India Limited, ER-II (Pt-IV): Keonjhar, Rengali, Angul, Kishorenagar TLM, Kaniha, Rourkela, Sundargarh, Baripada, Bhadrak TLM, Cuttack TLM, PPPFC Bhubaneshwar for the Financial Year 2022-2023 (period from 01-04-2022 to 31-03-2023), vide letter ref. no. CC/IA/2022-23/IA_Appoint/20 dated 07.07.2022. The Internal Audit was carried out in SAP environment. The value of Internal Audit fees amounts to Rs. 2,32,320/- (Rupees Two Lakh Thirty-Two Thousand Three Hundred Twenty only).

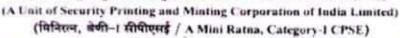
जनमाय पंडा / Jagannatha Panda पुद्ध प्रबंधक (वित एवं लेखा)/Chief Manager (F&A) पावरिषद, ओडिया परियोजनाएं, पुचनेश्वर POWERGRID, Odisha Projects, RBSR

ओडिशा परियोजनार : प्लाट नं-4, युनिट-41, निलादि विहार, क्याक्यारे पुढीवर 751021, ओडिशा, द्रभाष : 0674-2720754 Odisha Projects : Plot No. 4, Unit-41, Niladri Virur, Chanding arphy, photogeology - 751021, Odisha, Phone : 0674-2720754 फोन/Ph.: +91-33-2401 4132-36 फैक्स/Fax: +91-33-2401 0553 वेषसाइट/Website : http://igmkolkata.spmcil.com है-मेल/ E-mail: calmint%spmcil.com



भारत सरकार टकसाल INDIA GOVERNMENT MINT

(भारत प्रतिभृति मुद्रण तथा मुद्रा निर्माण निगम लिमिटेड की एक इकाई)



आईएसओ 9001:2008 एवं 14001:2004 प्रमाणित कंपनी/An ISO 9001:2008 & ISO 14001:2004 Certified Company भारत सरकार के पूर्ण स्वाधित्वाधीन/ Wholly Owned by Government of India

अलीपुर/Alipore, कोलकाता/ Kolkata- 700 053 Corporate Identity Number (CIN) : U22213DL2006G01144763

No- IGMK/FIN/IA/16-17/1

Dt-8/2/18

To

Addl General Manager-F &A Security Printing & Minting Corporation of India Ltd., 16th Floor, Jawahar Vyapar Bhawan, Janpath, New Delhi- 700001

Sub-Completion of Internal Audit of IGM Kolkata 2016-17 Reg

Ref- Letter No. SPMCIL/FIN/254/EOI/Audit/2016/7318 Dt 30.01.2017

Dear Sir

With reference to above subject it is intimated that M/S S P A N & Associates, Chartered Accountants of 14/28, Golf Club Road, Ground Floor, Kolkata – 700033 has completed the Internal Audit satisfactorily of IGM Kolkata in SAP environment for the FY 2016-17, assigned vide Letter under reference.

This is for your kind information please

Thanking You

Yours Faithfully

(PARTHA MAJHI)

DY. Manager & Head F&A





West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

TO WHOM IT MAY CONCERN

This is to confirm that M/s. S P A N & Associates, Chartered Accountants (FRN: 302192E) of 14/28, Golf Club Road, Ground Floor, Kolkata – 700033 has successfully completed Statutory Audit and Tax Audit of West Bengal State Electricity Transmission Company Limited (WBSETCL) for the Financial Year 2021-22 and the Audit was carried out in SAP Environment. The value of Statutory Audit fees amounts to Rs. 7,70,000/- (Rupees Seven Lakh Seventy Thousand only) and Tax Audit Fees amounts to Rs. 1,40,000 (Rupees One Lakh Forty Thousand only).

Dated: 21.02.2023

Place: Kolkata

(S. Sengueta)

General Manager (F&A)

WBSETCL

☐ Registered Office: "Vidyut Bhavan", Bidhannagar, Block-DJ, Sector-II, Kolkata-700 091

CIN: U40101WB2007SGCT13474) Website: www.wbsetcl.in