

# Royal Audit Authority

*Thimphu, Bhutan*

**Application for empanelment**  
**(Period July 2025 to June 2028)**

– Information Fact Sheet



Since 1979

## **SPAN & ASSOCIATES**

**(Formerly S. GANGULI & ASSOCIATES)**

**CHARTERED ACCOUNTANTS**

📍 14/28 Golf Club Road | Ground Floor  
Kolkata - 700 033 | India

☎ Phone : +91 33 2423-5086/87/5104

📠 Tele Fax : 91-33-2423-5086

✉ spanca1979@gmail.com | info@spanca.in

Website : [www.spanca.in](http://www.spanca.in)

GUWAHATI | JAMSHEDPUR | PORT BLAIR | RANCHI | 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: 791, 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 27<sup>th</sup> 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



## Schedule I : Information Fact Sheet

(For new empanelment)

Name of the Firm:	<b>SPAN &amp; ASSOCIATES</b> (Formerly S. Ganguli & Associates)		
Address:	14/28, GOLF CLUB ROAD, GROUND FLOOR, KOLKATA – 700 033, WEST BENGAL, INDIA		
Year of Establishment:	1979		
Telephone No: (033) 2423 5087/99/5104 8274030628	Email Address: spanca1979@gmail.com info@spanca.in		
Fax No: +91 33 24235086	Contact person: Mr. S K BASU (Mob. No. 09830251048) Mr. S PALIT (Mob. No. 08240039337)		
<b>Empanelment</b> RAA: RAA-KK-26 (Copy attached) C&AG: CA0424 (Copy attached)  <b>Others:</b> 1. RBI Unique Code No. 070137 (Copy attached) 2. ABC (Audit Bureau of Circulations) 3. NAHEP (National Agricultural Higher Education Project) 4. Others <b>As Per Annexure – 1</b>  TPN: ACAFS9488G (Copy attached)  Confirmation letter of constitution of Firm from the ICAI: <b>As Attached</b>  Firm Profile: <b>As Attached</b>  B/Sheets (2022 and 2023): <b>As Attached</b>	<b>Consultancy Works:</b> (Please tick) Management: <input checked="" type="checkbox"/> Tax: <input checked="" type="checkbox"/> Acts: <input checked="" type="checkbox"/> IT: <input checked="" type="checkbox"/> Accounting Manuals: Other Manuals: Project Appraisals: <input checked="" type="checkbox"/> Others: (Specify)  <i>We are providing support in the field of Transaction Processing / Claim Processing / Accounting to a number of large Multinationals in India. We are also providing regular support to the above companies in the field of evaluation and control of the activities of the Distributors across eastern region for last 19 years.</i>  <b>Knowledge &amp; Expertise:</b> (Please tick) • International Standards on Auditing (ISAs): Yes / No • International Financial Reporting Standards: Yes / No		
<b>Constitution of Firm</b> (Please tick) Partnership: <input checked="" type="checkbox"/> Proprietorship: Others:			
<b>General Information</b>			
<b>Staff Strength (Insert numbers)</b>	<b>Size of Firm</b>		<b>Small/Medium/Large</b>
Partners: <b>11</b>	Size of Office		Small/ Medium /Large
Chartered: <b>04</b>	Affiliation with Int. Firms		Yes/No
Cost Acct.: <b>05</b>			
Non-Acct.: <b>04</b>	<b>Competency to conduct</b> (Please tick)		
Others: <b>60</b>	Financial Audit: <input checked="" type="checkbox"/>	<b>Other information:</b> Ongoing disciplinary action  <b>NIL</b>	
Support: <b>03</b>	Proprietary Audit: <input checked="" type="checkbox"/>		
<b>Total</b> <b>87</b>	Compliance Audit: <input checked="" type="checkbox"/>		
	Fraud Investigation: <input checked="" type="checkbox"/>		
	Evaluation of Internal Controls: <input checked="" type="checkbox"/>		
<b>Other Information</b>	• Litigation against Firm : <b>No</b> • Peer Review : <b>Copy Attached</b> • Special achievements/recognition: <b>N.A.</b> • International affiliation : <b>No</b>		



## SCHEDULE - I

**To be completed by RAA only.**

General Impressions (meetings)	Poor/Good/Very Good
<b>Descriptive Remarks by member of the Audit Committee of the RAA:</b> <b>Name of the Member:</b>	
Recommended/Not recommended for empanelment	
<b>Remarks by Chairman (Audit Committee)</b>	
<b>Remarks by Hon'ble Auditor General of Bhutan</b>	

**Note: Attach separate sheet(s) if necessary.**





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



ཀྲུལ་གཞུང་ཚུལ་ཞིབ་དབང་འཛིན།  
**ROYAL AUDIT AUTHORITY**  
*Bhutan Integrity House*  
Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA(AC-Empanelment)/2021-24/

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





# CARE

## CA Registration For Empanelment

[Home](#)[Printing Section](#)[Policies](#)[Empanelment & Allotment](#)[Supporting DOCS](#)[Change Password](#)[LogOut](#)

Welcome S P A N &amp; 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
State:	WEST BENGAL
Category:	I

[Go Back](#)





# Audit Bureau Of Circulations

Wakefield House, Sprott Road, Ballard Estate, Mumbai 400 001

Tel: +91 22 2261 18 12 | 2261 90 72

CIN : U24999MH1948NPL006309

30<sup>th</sup> 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 16<sup>th</sup> August (next day in case of a Sunday or Bank Holiday)
  - for the audit period July to December - latest by 15<sup>th</sup> February (following year) - do -
- 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.
- 9) 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.
- 10) 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 12<sup>th</sup> 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

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

☎: 14/28 Golf Club Road | Kolkata – 700033 | ☎: +91 33 2423 5104 / 5086 | ✉: spanca1979@gmail.com / sga1969@dataone.in  
| Jamshedpur | Guwahati | Port Blair | Ranchi |



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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; sckabraham@gmail.com; scksr@yahoo.com; Alok Dhandhanika <alok@adcaindia.com>; adsurat@rediffmail.com; casksingla@gmail.com; vinodgoyalca@yahoo.com; dkgc2004@yahoo.com; dkgc2004@gmail.com; info@kpao.co.in; kviswanath83@gmail.com; partner@pchandrasekar.com; lakshmyc66@gmail.com; bprao@icai.org; bprao@gmail.com; vinay@vnpvca



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; srbbsr@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; cjasmindersingh@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@mnr.co.in; poosaidurai@mkdandeker.com;  
poosaidurai@gmail.com; rajagopalan@gbaca.in; rravifca@gmail.com; avd3@vsnl.com; raghu94@hotmail.com;  
kgrcas@gmail.com; madan@kgca.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;  
sbhriugu@gmail.com; vssvinfotech@gmail.com; vm\_company@yahoo.com; akmehra23@rediff.com;  
caanilmehra@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;  
bmukherjee@gmail.com; bmukherjee@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; mragnunathcokolkata@gmail.com;  
surendrajoshi@mragnunath.co.in; kanchan@kgcs.in; rabinduttaca@gmail.com;  
kolkata@maheshwariassociates.com; bijay\_murmu@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; cajsco@gmail.com; rjana\_40@yahoo.co.in  
Cc: nd.nahap@icar.gov.in; gpsharma.icar@nic.in; Deputy Director Fin.-III <ddfin.iii@gmail.com>; Nireesh Kumar  
<nncca11@gmail.com>

**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 5<sup>th</sup> and 11<sup>th</sup> 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

2. 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 : Copy attached
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
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 : Copy attached
43. Panchayats & Rural Development Department : Copy attached
44. Braithwaite & Co : Copy attached









**The Institute of Chartered Accountants of India**  
(Setup by an Act of Parliament)

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Decentralised Office)

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

Tel.: 33-30840201, 30840203 FAX.:

E-Mail: [ero@icai.in](mailto: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

**H.O. Address**

14/28 GOLF CLUB ROAD  
GROUND FLOOR  
KOLKATA  
700033

**Year of Establishment**

06/06/1979

**Date from which it is continuing as a Partnership Firm**

06/06/1979

**Constitution of the Firm as on  
Firm GSTIN ( Head Office )**

29/10/2024



**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	Type	Membership Number	Admission Date as Partner/Proprietor	*Deemed Date	FCA Date	ACA Date	Individual Practice/Association with other firm/Occupation	Paid Assistant in the same Firm From To	
1	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		10/08/2016	24/07/2018

# Deemed date of joining in the Firm

#### Particulars Of Paid Assistants

No.	Member Name	Type	Membership Number	Admission Date as Paid Asst.	FCA Date	ACA Date	FT/PT	Individual Practice/Association with other firm/Occupation	Partner in the same Firm From 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

\* Deemed date of commencement of Firm

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







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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
H.O. Address	14/28 GOLF CLUB ROAD GROUND FLOOR KOLKATA 700033
Year of Establishment	06/06/1979
Date from which it is continuing as a Partnership Firm	06/06/1979
Constitution of the Firm as on Firm GSTIN ( Head Office )	01/01/2024

**Address(es) of Branch Offices**

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2. C/O MR RAJU GHOSH, H/O 9 PRABHA ENCLEVA, UDAYPUR KALIMANDIR BIRUBARI, P O - GOPINATHNAGAR, GUWAHATI, 781016
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

# Deemed date of joining in the Firm

#### Particulars Of Paid Assistants

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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			

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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 )  
Asst Secretary

\* Deemed date of commencement of Firm

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







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

*[Handwritten signatures of the five parties]*





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 Rajcharan 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 Biplob 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).

#### W H E R E A S

1. A firm was set up on 6<sup>th</sup> 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).

*[Handwritten signatures and initials]*



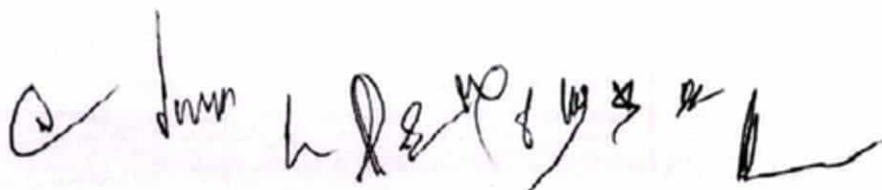

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3. M/s. SASWATI GHOSH & CO. (FRN - 315060E) has demerged with all its three Partners as on 01.05.2013.
4. The First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth and tenth parties had been carrying on profession as Chartered Accountants 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 27<sup>th</sup> December, 2019.
5. The eleventh party hereto had joined the partners effective on 7<sup>th</sup> 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)

- I. The said partnership shall be deemed to have commenced under this Deed of Partnership effective on 7<sup>th</sup> 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 4/5<sup>th</sup> of 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, 2<sup>nd</sup> Cross Road (Dean Street), 1<sup>st</sup> 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


3 | 9



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.





- 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 31<sup>st</sup> 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.

*[Handwritten signatures and initials]*





- XIV. On 31<sup>st</sup> March every year an account in writing shall be taken of the moneys, credits 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

Sl. 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 Lakhota	3.00

- XVI. The Current Bank Account No. 6016714108, 6598578656, 6598580916 & Overdraft 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.

Handwritten signatures of the partners.



6/9

- 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 4/5<sup>th</sup> majority 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 4/5<sup>th</sup> of total Partners (fraction being rounded of as per clause XXII above).
- The defaulting Partner has misappropriated or diverted the fund of the Firm.

*[Handwritten signatures and initials]*





- 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 (incomunicado) 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:

1. 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.
2. 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.

*(Handwritten signatures and initials)*



Page 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 -

*H. Mitra*  
Das.

SIGNED AND DELIVERED BY  
**Sumit Kumar Basu**  
Second party herein the presence of -  
SIGNED AND DELIVERED BY

*Sumit Basu*  
Das.

**Amlan Kusum Mandal**  
Third party herein the presence of-

*Amlan Kusum Mandal*  
Das.

SIGNED AND DELIVERED BY  
**Bejoy Krishna De**  
Fourth party herein the presence of-

*Bejoy Krishna De*  
Das.

SIGNED AND DELIVERED BY  
**Tapan Kumar Das**  
Fifth party herein the presence of-

*Tapan Kumar Das*  
Das.

SIGNED AND DELIVERED BY  
**Kartik Chakrabarti**  
Sixth party herein the presence of-

*Kartik Chakrabarti*  
Das.

SIGNED AND DELIVERED BY  
**Sukanta Palit**  
Seventh party herein the presence of-

*Sukanta Palit*  
Das.

SIGNED AND DELIVERED BY  
**Biswanath Pal**  
Eighth party herein the presence of-

*Biswanath Pal*  
Das.

SIGNED AND DELIVERED BY  
**Biswadeep Sinha**  
Ninth party herein the presence of-

*Biswadeep Sinha*  
Das.

SIGNED AND DELIVERED BY  
**Vivek Gupta**  
Tenth party herein the presence of-

*Vivek Gupta*  
Das.

SIGNED AND DELIVERED BY  
**Piyush Lakhota**  
Eleventh party herein the presence of-

*Piyush Lakhota*  
Das.







# The Institute of Chartered Accountants of India

(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 & 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**

*CA. Chandrashekhar Vasant Chitale*

**CA. Chandrashekhar  
Vasant Chitale  
Chairman  
Peer Review Board**

*CA. Anuj Goyal*

**CA. Anuj Goyal  
Vice-Chairman  
Peer Review Board**



*CA. Nidhi Singh*

**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  
of 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 Seal of the  
Institute of Chartered Accountants of India,  
this 30th day of November 1982*

*[Signature]*

*Membership No. 3397*

*Secretary*

*President*



# The Institute of Chartered Accountants of India



## 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 Halodia*  
(ASHOK HALDIA)  
Secretary

*R. Bupathy*  
(R BUPATHY)  
President





# The Institute of Chartered Accountants of India



## 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.



*Amlan Kusum Mandal*

064631



(T KARTHIKEYAN)

Secretary



(JAYDEEP NARENDRA SHAH)

President





འབྲུག་གི་ཕྱིས་ལས་དང་ཕྱིས་ཞིབ་གནས་ཚད་བཀོད་ཚོགས་ཁ།  
**ACCOUNTING AND AUDITING STANDARDS BOARD OF BHUTAN**



**CERTIFICATE OF ATTENDANCE**

This is to certify that

Mr. Vivek Gupta, M.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 13<sup>th</sup> March 2019 to 15<sup>th</sup> March 2019 in Phuentsholing, Bhutan.

Tshering Kezang  
 Chairman

Accounting and Auditing Standards Board of Bhutan





**The Institute of Chartered Accountants of India**  
(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.



## 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 |

☎ +91 33 2423 5104/5087 | Tel Fax: 91-33-2423 5086 |

✉ : 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
  - 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)
  - 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**
  - 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 27<sup>th</sup> 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 LIC, 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	: S P A N & 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 Floor, Kolkata - 700 033	14/28, Golf Club Road, Ground Floor, Kolkata - 700 033
Telephone No	: 033-24235086/87/99/5104	033-24235086/87/99/5104 033-64517229
Tel Fax	: 91-33-24235086	91-33-24235086
E-Mail	: spanca1979@gmail.com info@spanca.in	info@casga.net 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 duly 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 288th meeting clarified that the decision already taken by it in its 250th 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:**

***SPAN & 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, LIC 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

1. Name of the Firm : **S P A N & ASSOCIATES – PARTNERSHIP FIRM**  
(Formerly S. Ganguli & Associates)
2. Date of Establishment : 6<sup>th</sup> 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 A.C.A	Date of becoming F.C.A	Date of joining the firm
i) CA. HIRENDRA KUMAR MITRA		003397	24-11-1955	20-08-1982	24-10-1984
ii) CA. SUMIT KUMAR BASU		059220	26-08-1998	02-09-2003	01-03-1999
iii) CA. AMLAN KUSUM MANDAL	DISA	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	28-12-2010
vi) CA. KARTIK CHAKRABARTI		015363	14-11-1973	11-01-2011	26-02-2011
vii) CA. SUKANTA PALIT		057072	09-02-1995	24-09-2015	01-10-2015
viii) CA. BISWANATH PAL		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	12-08-2021	25-07-2018
xi) CA. PIYUSH LAKHOTIA		307713	31-10-2014	-	07-12-2020

#### 10. Audit Staff Employed :

<b>Qualified Asstt. – CA :</b>	i) CA. Sushovan Sett	ACA, DISA	M. No. 314728
	ii) CA. Maruwada Srinivas Rao	ACA	M. No. 055281
	iii) CA. Sakina Jahan	ACA	M. No. 472128
	iv) CA. Nimai Kumar Das	FCA	M. No. 051309

<b>Qualified Asstt. – CMA :</b>	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, 3<sup>rd</sup> 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	<input type="checkbox"/> IND AS Implementation <input type="checkbox"/> IFRS Implementation
Audit & Assurance	<input type="checkbox"/> Statutory Audit <input type="checkbox"/> Investigation <input type="checkbox"/> Compliance Audit <input type="checkbox"/> Tax Audit
Taxation	<input type="checkbox"/> Tax Compliance & Representation <input type="checkbox"/> GST Consultancy <input type="checkbox"/> Tax Management Services <input type="checkbox"/> Registration & Return Filing
Management Audit	<input type="checkbox"/> Internal Audit <input type="checkbox"/> Special Audit <input type="checkbox"/> Due Diligence <input type="checkbox"/> Forensic Audit
Corporate Advisory Service	<input type="checkbox"/> Business Process Review <input type="checkbox"/> Project Monitoring <input type="checkbox"/> Corporate Law Advise
Information System Audit	<input type="checkbox"/> Migration Audit <input type="checkbox"/> Data Security <input type="checkbox"/> Application System Audit <input type="checkbox"/> I S Audit



### 3. Industry Expertise:

#### In Bhutan

##### GOVERNMENT DEPARTMENTS:

Sl No	Name of the Company/Organisation	Type of Audit	Year of Audit
1.	Druk Air Corporation Limited, Bhutan	: Statutory Audit	2012, 2013, 2014
2.	Army Welfare Project	: Statutory Audit	2018, 2019
3.	National Housing Development Corporation Ltd	: Statutory Audit	2021

##### PUBLIC & PRIVATE SECTOR COMPANIES:

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

##### SPECIAL AUDIT:

Sl No	Name of the Company/Organisation	Type of Audit	Year of Audit
1.	Bhutan Engineering Company Pvt. Ltd	: Business Process Review	2016





**In India**

Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted - Statutory/ Internal Audit	Year of Audit
<b>Manufacturing &amp; Engineering</b>	Steel Authority of India - IISCO Steel Plant - Burnpur	PSU	Statutory Audit under CAG	2014-15, 2013-14, 2012-13, 2011-12
	Braithwaite & Co	PSU	Internal Audit	2024-25, 2023-24, 2022-23
	Andrew Yule & Co. Limited	PSU	Internal Audit	2022-23, 2021-22, 2020-21, 2019-20, 2014-15, 2013-14
	Hooghly Cochin Shipyard Limited (HCSL)	PSU	Internal Audit	2022-23,
	Kulick Co-operative Milk Producers' Union Ltd	Govt. Deptt	Statutory Audit	2019-20, 2018-19
	West Bengal Electronics Industry Dev. Corpn. Ltd	PSU	Internal Audit	2020-21, 2019-20, 2018-19
	Webel Venture Capital Ltd	PSU	Internal Audit	2020-21, 2019-20, 2018-19
	The Jute Corporation of India Limited	PSU	Internal Audit	2021-22, 2020-21
	The Jute Corporation of India Limited	PSU	Statutory Audit of Gratuity Trust	2017-18, 2018-19 & 2019-20
	Cotton Corporation of India	PSU	GST Audit	2019-20
	Durgapur Chemicals Ltd	PSU	Internal Audit	2020-21
	Security Printing and Minting Corporation of India Limited	PSU	Internal Audit	2016-17
	Jharkhand State Beverages Corporation Ltd - Ranchi	PSU	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	PSU	Statutory Audit under CAG	2000-01 to 2003-04
	West Bengal State Leather Development Corporation	PSU	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
<b>Power / Energy</b>	West Bengal State Electricity Transmission Co. Ltd	PSU	Internal Audit of Units	2024-25, 2023-24
	West Bengal State Electricity Transmission Co. Ltd	PSU	Statutory Audit under CAG and Tax Audit	2021-22, 2020-21
	North Eastern Electric Power Corporation Ltd	PSU	Statutory Audit under CAG	2015-16 to 2019-20, 1997-98 to 1999-00
	North Eastern Electric Power Corporation Ltd	PSU	Internal Audit	2024-25, 2023-24, 2022-23
	Power Grid Corporation of India Limited	PSU	Internal Audit	2022-23, 2021-22, 2020-21, 2016-17, 2015-16, 2014-15
	North Eastern Electric Power Corporation Ltd	PSU	GST Audit	2020-21, 2019-20, 2018-19, 2017-18
	Maharashtra State Power Generation Company Limited	PSU	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 Duty Exemption Certificate	2017-18





Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted - Statutory/ Internal Audit	Year of Audit
	Maharashtra State Power Generation Company Limited	PSU	PV of Inventory at TPS	2017-18, 2016-17, 2015-16
	Maharashtra State Electricity Transmission Co Ltd	PSU	Internal Audit	2015-16
	NTPC Limited	PSU	Internal Audit	2022-23, 2021-22, 2016-17, 2015-16, 2014-15
	NHPC Ltd	PSU	PV of Stores & Fixed Assets	2019-20, 2018-19, 2017-18
	NTPC Limited	PSU	PV of Inventory	2019-20, 2018-19, 2017-18
	West Bengal State Electricity Distribution Company Ltd	PSU	Internal Audit	2012-13
	West Bengal Renewable Energy Development Agency	PSU	Statutory Audit	2011-12, 2010-11, 2009-10 & 2008-09
Mining	Central Coalfields Limited	PSU	Statutory Audit under CAG and Tax Audit	2024-25, 2023-24, 2022-23
	NLC India Limited	PSU	Internal Audit of Units	2021-22, 2020-21, 2019-20
	Coal India Limited	PSU	Internal Financial Control (IFCs)	2016-17
	Coal India Limited	PSU	Internal Audit - Systems/ Transactions	2016-17, 2015-16, 2014-15
	Eastern Coal Fields Ltd.	PSU	Internal Audit - Systems/ Transactions	2013-14, 2012-13, 2011-12, 2005, 2004
	Uranium Corporation of India Ltd.	PSU	Statutory Audit under CAG and Tax Audit	2010-11, 2009-10, 2008-09, 2007-08
	Northern Coalfields Limited	PSU	Road Sale	2018-19, 2009-10
	South Eastern Coalfields Limited	PSU	PV of Stores & Spares and allied Job	2018-19, 2017-18
	Mineral Exploration Corpn Ltd	PSU	Internal Audit	2011-12
	Northern Coalfields Limited	PSU	PV of Stores & Spares of Stores and PV & Recon of Fixed Assets	2011-12, 2010-11
	South Eastern Coalfields Limited	PSU	Internal Audit of Salary & Wages (2 <sup>nd</sup> phase)	2010-11
	Bharat Cooking Coal	PSU	Certification of Annual Production	2010-11
	Central Coalfields Limited	PSU	Physical Verification of Stores	As on 31/12/2017
	Central Coalfields Limited	PSU	Internal Audit - Systems/ Transactions	January 2010 to March 2011
	Central Coalfields Limited	PSU	Wages, Salary & Allowance paid to employees	2009-10
Construction/ Infrastructure	NBCC (India) Ltd	PSU	Internal Audit	2022-23, 2021-22, 2020-21, 2016-17
	National Highways Authority of India	PSU	Internal Audit	2023-24, 2022-23, 2021-22
	National Highways Authority of India	PSU	GST Audit	2022-23
	National Highways Authority of India	PSU	Deployment of Accountant	2022-23
	National Highways Authority of India	PSU	Concurrent Audit	2023-24
	Power Grid Corporation of India Limited	PSU	Internal Audit	2022-23, 2021-22, 2020-21, 2016-17, 2015-16, 2014-15
	Garden Reach Shipbuilders & Engineers Ltd	PSU	Internal Audit	2015-16, 2014-15, 2013-14, 2012-13
	Bharat Bhari Udyog Nigam Limited (BBUNL)	PSU	Internal Audit	2010-11 to 2015-16



Area / Sector	Name of the Company (Major ones)	Category	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	PSU	Internal Audit of Branches and Divisions under Eastern Zonal Office	2024-25, 2023-24, 2022-23
	Shriram General Insurance Co. Ltd	Private	Statutory Audit	2016-17, 2015-16, 2014-15, 2013-14, 2012-13
	Life Insurance Corporation of India (Guwahati RO)	PSU	Statutory Audit and Tax Audit	2012-13, 2011-12, 2010-11, 2006-07, 2005-06, 2004-05
	National Insurance Co. (Divisional Office)	PSU	Statutory Audit under CAG and Tax Audit	2005-06, 2004-05, 2003-04 & 2002-03
	New India Assurance (RO & DO)	PSU	Statutory Audit under CAG and Tax Audit	1999-2000 to 2003-04
Tele-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, 2004-05 to 2006-07
	Bharat Sanchar Nigam Ltd.	PSU	GST Audit	2019-20, 2018-19, 2017-18
Publication	Audit Bureau of Circulations (ABC)	Autonomous	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, 2020-21
	Pawan Hans Helicopters Ltd.	PSU	Internal Audit/Accounting Support	2004-05 to 2013-14
	Druk Air Corporation Ltd.	PSU	Statutory Audit under Royal Audit Authority, Bhutan (RAA)	2014, 2013, 2012
Tourism	West Bengal Forest Development Corporation Ltd	Govt. Deptt	Internal Audit - South Bengal Division	2023-24, 2022-23
	Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	Govt. Deptt	Statutory Audit under CAG and Tax Audit	2018-19, 2017-18, 2016-17, 2015-16
	West Bengal State Forest Development Agency	Govt. Deptt	Statutory Audit	2018-19
	West Bengal Zoo Authority	Govt. Deptt	Statutory Audit	2019-20, 2018-19
	Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	Govt. Deptt	Internal Audit	2012-13
	UP State Tourism Dev. Corpn. Ltd	Govt. Deptt	Internal Audit & Tax Audit	2000-01
	West Bengal Tourism Dev. Corpn. Ltd	PSU	Statutory Audit under CAG and Tax Audit	1994-95, 1995-96 & 1996-97



Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted - Statutory/ Internal Audit	Year of Audit
Health Care/ 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, 2019-20
	HLL Lifecare Limited	PSU	Internal Audit	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 & 2010-11
	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
Agriculture	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, 2011-12 to 2015-16
	National Seeds Corporation Ltd	PSU	VAT Audit	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	Govt. Deptt	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
Fertilizer	Indian Farmers Fertiliser Cooperative Limited (IFFCO)	PSU	Stock Audit	2002-03 to 2004-05



Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted - Statutory / Internal Audit	Year of Audit
Education	Indian Association for the Cultivation of Science.	Autonomous	Statutory Audit	2023-24, 2022-23
	The Institute of Chartered Accountants of India	Autonomous	Statutory Audit - Jamshedpur Branch	2024-25, 2023-24, 2022-23
	Institute of Hotel Management Catering Technology and Applied Nutrition	Autonomous	Statutory Audit	2024-25, 2023-24
	The Institute of Cost Accountants of India - EIRC	Autonomous	Statutory Audit	2020-21, 2019-20, 2018-19, 2017-18
	Management Development Institute, Murshidabad	Autonomous	Capital Assets Tagging Work and Filing of GST Return, TDS Return & P. Tax Return	2020-21, 2019-20, 2018-19, 2017-18
	Bose Institute	Autonomous	Statutory Audit	2021-22, 2020-21, 2019-20
	Navodaya Vidyalaya Samiti	Autonomous	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
	Directorate of School Education, Govt. of WB	Govt. Deptt	Statutory Audit Schools	Since 2011-12, 2001-02 to 2005-06
	Satyendra Nath Bose National Centre for Basic Science	Autonomous	Internal Audit	01/01/2014 to 30/06/2015
	Directorate of Madrasah Education	Govt. Deptt.	Audit Schools	2013-14, 2012-13, 2011-12,
	Directorate of School Education, Govt. of WB	Govt. Deptt	Statutory Audit - 2 Colleges	2007-08
Textile	West Dinajpur Spring Mills	PSU	Statutory Audit under CAG	1996-97 to 1998-99
Accounting & Taxation	Govt of Assam Secretariat Admn. (Accts) Dept	Govt. Deptt	Filing of quarterly E-TDS return	2009-10 & 2008-09
	Housing & Urban Dev. Corp. Ltd. (HUDCO)	PSU	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.

#### Having experienced in industry:

- |  |  |                             |
|--|--|-----------------------------|
| • West Bengal State Electricity Transmission Co. Ltd | • BBJ Construction Co. Ltd.                  | • Food Corporation of India |
| • Braithwaite & Co                                   | • South Eastern Coalfields Limited           | • Bank of India             |
| • Sarba Siksha Mission - Ranchi                      | • Coal India Limited                         | • Indian Bank               |
| • Panchayats & Rural Development Deptt.              | • Paschim Banga Sarba Siksha Mission         | • Central Bank of India     |
| • Maharashtra State Power Generation Co Ltd          | • National Seeds Corporation Ltd             | • UCO Bank                  |
| • Andrew Yule & Co. Limited                          | • S N Bose National Centre for Basic Science | • 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 ICAI

### **Having experienced in industry:**

- 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 ICAI
- 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                           | • Andrew Yule & Co. Limited                        |
| • West Bengal State Electricity Transmission Co. Ltd   | • NTPC Limited                                     |
| • Andaman & Nicobar Islands Integrated Dev. Corpn Ltd  | • BBJ Construction Co. Ltd.                        |
| • Bharat Sanchar Nigam Ltd.                            | • Bose Institute                                   |
| • Uranium Corporation of India Ltd.                    | • West Bengal Electronics Industry Dev. Corpn. Ltd |
| • Steel Authority of India-IISCO Steel Plant – Burnpur | • NHPC Ltd   |
| • The Institute of Chartered Accountants of India      | • Garden Reach Shipbuilders & Engineers Ltd        |
| • Maharashtra State Power Generation Co. Ltd.          | • Paschim Banga Sarba Siksha Mission               |
| • North Eastern Electric Power Corporation Ltd         | • Indian Bank                                      |
| • Braithwaite & Co                                     | • Central Bank of India                            |
| • Life Insurance Corporation 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 1<sup>st</sup> July 1999. Also awarded a Plaque by the President of the Institute in salutation of the 60<sup>th</sup> year of membership on the occasion of Diamond Jubilee Year of ICAI on 1<sup>st</sup> 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 audits.

### **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.



## 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 Director.

### **Working Experience :**

- Served as Chief of Finance of Kulti Foundry under erstwhile IISCO (Now ISP, SAIL) till October 1997.
- Served as DGM Finance (Cost & Budget) 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 Department.
- Served as Executive Director Finance with full responsibility of IISCO (Now ISP, SAIL) since October 2005.
- Served as Executive Director with RDCIS, SAIL from March 2008 till October 2010.

### **Having experienced in industry:**

- 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:

- |                        |   |
|------------------------|---|
| <b>Organisation</b>    | : <b>S P A N and Associates, Chartered Accountants</b>  |
| <b>Period</b>          | : Period Oct. 2015 – Till date  |
| <b>Position</b>        | : <b>Partner</b>  |
| <b>Functional Area</b> | : Conducting all types of Audits and Consultancy work in Public and Private Companies, Banks, Government Companies etc. |
- 
- |                             |   |
|-----------------------------|---|
| <b>Organisation</b>         | : <b>Bharat Bhari Udyog Nigam Ltd</b>   |
| <b>Period</b>               | : January 2015 – June 2015.   |
| <b>Position</b>             | : <b>Financial Advisor</b>  |
| <b>Key Responsibilities</b> | : Finance, Accounts, Commercial etc. with the responsibility of concluding the Merger of BBUNL with its subsidiary BBJ. |
- 
- |                                |   |
|--------------------------------|---|
| <b>Organisation</b>            | : <b>The Braithwaite Burn and Jessop Construction Co. Ltd.</b>  |
| <b>Period</b>                  | : July 2009 to December 2014  |
| <b>Position</b>                | : <b>General Manager (Finance)</b>  |
| <b>Key Responsibilities</b>    | : Finance, Accounts, Commercial, Administration. Implementation of CSR Projects   |
| <b>Significant Achievement</b> | : 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 |
- 
- |                                |  |
|--------------------------------|--|
| <b>Organisation</b>            | : <b>Senbo Engineering Ltd.</b>  |
| <b>Period</b>                  | : Nov.2008 – July 2009.  |
| <b>Position</b>                | : <b>Vice President (Finance and Accounts)</b>   |
| <b>Key Responsibilities</b>    | : Finance, Accounts, Taxation and Project monitoring. Implementation of SAP in the organization. |
| <b>Significant Achievement</b> | : Implementation of SAP B1 Module  |
- 
- |                                |   |
|--------------------------------|---|
| <b>Organisation</b>            | : <b>Mfar Constructions P Ltd.</b>  |
| <b>Period</b>                  | : Aug.2007 – Oct.2008   |
| <b>Position</b>                | : <b>Jt. General Manager (F &amp; A)</b>  |
| <b>Key Responsibilities</b>    | : In charge of NCR division as Area Manager. Looking after Finance, Commercial, Purchase, Business Development, Administration, Marketing etc.  |
| <b>Significant Achievement</b> | : 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** : **H S Infrastructures & Services P Ltd.**  
**Line of Business** : Providing infrastructural support to the Telecom Operators.  
**Period** : 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** : **WEBFIL LIMITED**  
**Line of Business** : An ISO 9001-2000 accredited company in Andrew Yule Group  
**Period** : Manufacture of Digital Transmission Systems (Telecom) Projects and Services for Telecom Network Manufacturing of Tungsten filaments  
**Position** : August 2004 – Dec 2006  
**Key Responsibilities** : **General Manager (Finance)**  
 : 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** : April 1997 – July 2004  
**Position** : **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 FIs, Co-ordination 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** : April 1994 – March 1997  
**Position** : **Senior Manager (Finance & Accounts)**  
**Key Responsibilities** : 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 FIs' for fund arrangements · Introduction of Computerization of Head Office Accounts & Sales

**Period** : June 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.

### **Having experienced in industry:**

- 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 decisions

### **CORE STRENGTHS**

- Total Export Management from order to execution including financing with performance
- Quality and timely completion of all assignments.
- Management of retail chain premises of the size of 1600 strong portfolio.
- Multi-tasking capability.
- Successful introduction of systems, processes, methodologies for delivering quality.
- 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 2004)**

**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 accommodation

- 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 Audit from Aug 2005





**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 to Statutory audit

**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**

**Having experienced in industry:**

- 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*
- *Kamdheni 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.

**Having experienced in industry:**

- 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 and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CA SUSHOVAN SETT</b>			
Date of Birth	22/08/1994			
Country of Citizenship/Residence	India, Kolkata, West Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India, 2019</li> <li>B. Com, Calcutta University, 2017</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACA (Institute of Chartered Accountants of India)</li> </ul>			
Other Training	Experience in Tally, ERP, SAP and FINACLE			
Languages known (Speaking & Writing)	Language	Speaking	Reading	Writing
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Bengali	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
29-11-2019 TO present	SPAN ASSOCIATES & Audit Manager	INDIA	<p>Qualified as a Chartered Accountant in November 2018.</p> <p><b>Having experience of 5 years in Statutory /Internal Audit</b></p> <p>Headed Statutory/ Internal audit of funded projects by ADB like National Health Mission - West Bengal, Jharkhand AIDS Control Society, Swachh Bharat Mission - Bangalgaon, Sarva Siksha Mission in West Bengal etc.</p> <p><b>Internal Audit at:</b></p> <ul style="list-style-type: none"> <li>Airport Authority of India - NSCB Airport</li> <li>Airport Authority of India - Port Blair</li> <li>Maharashtra State Power Generation Co Ltd,</li> <li>NTPC Limited</li> <li>Andrew Yule &amp; Co. Limited,</li> <li>Braithwaite &amp; Co. Ltd.,</li> <li>Braithwaite Burn and Jessop Construction Co Ltd</li> <li>Life Insurance Corporation of India</li> </ul> <p><b>Statutory Audit at</b></p> <ul style="list-style-type: none"> <li>Central Coalfields Limited</li> <li>North Eastern Electric Power Corporation Ltd</li> <li>Bharat Sanchar Nigam Ltd</li> <li>Andaman and Nicobar Islands Integrated Development Corporation Limited (ANIIDCO)</li> <li>Bose Institute</li> </ul>	



Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks																				
<p>Planning, data collection and analysis for the audit, and the submission of the draft audit report to Partner Incharge</p>	<p>Name of assignment or project Internal/Statutory Audit and finalisation of Audit report for:</p> <p><b>Having experienced in Audit</b></p> <table border="1"> <thead> <tr> <th>Financial Year</th><th>Company</th></tr> </thead> <tbody> <tr> <td>2023-24</td><td> <ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>Braithwaite &amp; Co</li> <li>Indian Association for the Cultivation of Science</li> <li>Andrew Yule &amp; Co. Limited</li> <li>Life Insurance Corporation of India</li> </ul> </td></tr> <tr> <td>2022-23</td><td> <ul style="list-style-type: none"> <li>West Bengal State Agricultural Marketing Board</li> <li>Airport Authority of India</li> <li>Braithwaite &amp; Co</li> <li>Indian Association for the Cultivation of Science</li> <li>Andrew Yule &amp; Co. Limited</li> <li>NTPC Limited</li> <li>BBJ Construction Co. Ltd.</li> <li>Life Insurance Corporation of India</li> <li>West Bengal State Agricultural Marketing Board</li> <li>West Bengal Forest Development Corporation Ltd</li> </ul> </td></tr> <tr> <td>2021-22</td><td> <ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>Bose Institute</li> <li>Andrew Yule &amp; Co. Limited</li> <li>NTPC Limited</li> <li>West Bengal State Agricultural Marketing Board</li> </ul> </td></tr> <tr> <td>2020-21</td><td> <ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>Bose Institute</li> <li>Andrew Yule &amp; Co. Limited</li> <li>West Bengal Electronics Industry Dev. Corpn. Ltd</li> </ul> </td></tr> <tr> <td>2019-20</td><td> <ul style="list-style-type: none"> <li>Bose Institute</li> <li>Andrew Yule &amp; Co. Limited</li> <li>NHPC Ltd</li> <li>West Bengal Electronics Industry Dev. Corpn. Ltd</li> </ul> </td></tr> <tr> <td>2018-19</td><td> <ul style="list-style-type: none"> <li>Bharat Sanchar Nigam Ltd.</li> <li>NHPC Ltd</li> <li>West Bengal Electronics Industry Dev. Corpn. Ltd</li> </ul> </td></tr> <tr> <td>2017-18</td><td> <ul style="list-style-type: none"> <li>NHPC Ltd</li> <li>Maharashtra State Power Generation Company Limited</li> </ul> </td></tr> <tr> <td>2016-17</td><td> <ul style="list-style-type: none"> <li>NTPC Limited</li> <li>Maharashtra State Power Generation Company Limited</li> </ul> </td></tr> <tr> <td>2015-16</td><td> <ul style="list-style-type: none"> <li>NTPC Limited</li> <li>Maharashtra State Power Generation Company Limited</li> </ul> </td></tr> </tbody> </table> <p><b>Other Sector:</b> Professional experience, in Mining, Power, Government Authority, Banking sector, Manufacturing, Due Diligence Review etc. He has through knowledge and hands on experience in implementation of IND AS of companies in India.</p> <p><b>Position held:</b> Audit Manager since November 2019</p>	Financial Year	Company	2023-24	<ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>Braithwaite &amp; Co</li> <li>Indian Association for the Cultivation of Science</li> <li>Andrew Yule &amp; Co. Limited</li> <li>Life Insurance Corporation of India</li> </ul>	2022-23	<ul style="list-style-type: none"> <li>West Bengal State Agricultural Marketing Board</li> <li>Airport Authority of India</li> <li>Braithwaite &amp; Co</li> <li>Indian Association for the Cultivation of Science</li> <li>Andrew Yule &amp; Co. Limited</li> <li>NTPC Limited</li> <li>BBJ Construction Co. Ltd.</li> <li>Life Insurance Corporation of India</li> <li>West Bengal State Agricultural Marketing Board</li> <li>West Bengal Forest Development Corporation Ltd</li> </ul>	2021-22	<ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>Bose Institute</li> <li>Andrew Yule &amp; Co. Limited</li> <li>NTPC Limited</li> <li>West Bengal State Agricultural Marketing Board</li> </ul>	2020-21	<ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>Bose Institute</li> <li>Andrew Yule &amp; Co. Limited</li> <li>West Bengal Electronics Industry Dev. Corpn. Ltd</li> </ul>	2019-20	<ul style="list-style-type: none"> <li>Bose Institute</li> <li>Andrew Yule &amp; Co. Limited</li> <li>NHPC Ltd</li> <li>West Bengal Electronics Industry Dev. Corpn. Ltd</li> </ul>	2018-19	<ul style="list-style-type: none"> <li>Bharat Sanchar Nigam Ltd.</li> <li>NHPC Ltd</li> <li>West Bengal Electronics Industry Dev. Corpn. Ltd</li> </ul>	2017-18	<ul style="list-style-type: none"> <li>NHPC Ltd</li> <li>Maharashtra State Power Generation Company Limited</li> </ul>	2016-17	<ul style="list-style-type: none"> <li>NTPC Limited</li> <li>Maharashtra State Power Generation Company Limited</li> </ul>	2015-16	<ul style="list-style-type: none"> <li>NTPC Limited</li> <li>Maharashtra State Power Generation Company Limited</li> </ul>
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Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CA MARUWADA SRINIVAS RAO</b>			
Date of Birth	30/08/1963			
Country of Citizenship/ Residence	India, Visakhapatnam, Andhra Pradesh			
Education	<ul style="list-style-type: none"> <li>Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India, 1990</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACA (Institute of Chartered Accountants of India)</li> </ul>			
Other Training	<b>Experience in Tally, ERP, SAP and FINACLE</b>			
Languages known (Speaking & Writing)	<b>Language</b>	<b>Speaking</b>	<b>Reading</b>	<b>Writing</b>
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Telugu	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
29/11/2023 TO present	Audit Manager SPAN & Associates	India	<b>Over 30 Years' Experience</b> Worked in Hindustan Petroleum Corporation Limited (HPCL), retired as Sr. Manager Audit.  Wide experience as follows: <ul style="list-style-type: none"> <li>Commercial Operations &amp; Finance.</li> <li>Experienced in budgeting and its control of a large organisation.</li> <li>Compliance of Labour Laws, Direct/Indirect Taxation including Excise Laws.</li> <li>Accounts &amp; accounts related job at various client point</li> <li>Looked after Legal matters relating to Contracts for recovery of dues and other business litigations.</li> </ul>	



Position Title and No	Audit Manager							
Name of the Firm	S P A N & ASSOCIATES							
Name of Expert	<b>CA SAKINA JAHAN</b>							
Date of Birth	25/12/1992							
Country of Citizenship/ Residence	India, Jamshedpur, Ranchi							
Education	<ul style="list-style-type: none"> <li>Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India, 2023</li> </ul>							
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACA (Institute of Chartered Accountants of India)</li> </ul>							
Other Training	Experience in Tally, ERP, SAP and FINACLE							
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	English	Excellent	Excellent	Excellent				
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<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>					
06/03/2024 TO present	Audit Manager SPAN & Associates	India	<p>Qualified as a Chartered Accountant in August 2023.</p> <p><b>Professional experience:</b></p> <table border="0"> <tr> <td><b>Financial Year</b></td> <td><b>Company</b></td> </tr> <tr> <td>2024-25</td> <td> <ul style="list-style-type: none"> <li>National Highway Authority of India</li> </ul> </td> </tr> </table> <p><b>Experience during Articleship period:</b> Mining, Power, Government Authority, Banking sector, Manufacturing etc. She has through knowledge and hands on experience in implementation of IND AS of companies in India.</p>		<b>Financial Year</b>	<b>Company</b>	2024-25	<ul style="list-style-type: none"> <li>National Highway Authority of India</li> </ul>
<b>Financial Year</b>	<b>Company</b>							
2024-25	<ul style="list-style-type: none"> <li>National Highway Authority of India</li> </ul>							



Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CA NIMAI KUMAR DAS</b>			
Date of Birth	17/08/1952			
Country of Citizenship/ Residence	India, Kolkata. West Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Chartered Accountancy, Institute of Chartered Accountants of India (ICAI), on 1981</li> <li>Pass Certificate Course on Concurrent Audit of Banks issued by ICAI</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>FCA (Institute of Chartered Accountants of India)</li> </ul>			
Other Training	<b>Experience In Tally, ERP, SAP and FINACLE</b>			
Languages known (Speaking & Writing)	Language	Speaking	Reading	Writing
	English	Excellent	Excellent	Excellent
	Hindi	Good	None	None
	Bengali	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
01/04/2024 TO present	Audit Manager SPAN & Associates Chartered Accountants	India	<b>Over 40 Years' Experience</b> Qualified as a Chartered Accountant in January 1981.	
2011 to 2017	Partner ADD & Associates	India	Finalization of Accounts, Bank Audit, Internal Audit, Statutory Audit.	
1983 to 2008	Manager (Scale IV) Orient Insurance Co Ltd	India		
April to Dec 1982	Audit Manager Gupta, Chowdhuri & Ghosh Chartered Accountants	India	Audit Manager for various audit like Internal Audit, Bank Audit-Concurrent Audit, Revenue Audit, Stock Audit and accounts of small business concern.	
January to March 1982	Manager (E2) Coal India Limited	India		
January to December 1981	Audit Manager RAY & RAY	India	Internal Audit, Statutory Audit, Revenue Audit, Stock Audit and accounts of small business concern.	





<b>Detailed Tasks Assigned on Consultant's Team of Experts:</b>	<b>Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks</b>
<ul style="list-style-type: none"> <li>• Conducting Statutory and Tax Audit of Public/Private Ltd Cos. Partnership Firms, Proprietorship concerns</li> <li>• Preparation of Audit Reports, Reviewing Accounts with Accounting Standards, AAS, Schedule VI of Companies Act and related issue</li> <li>• Performing basic steps in the Audit Process</li> <li>• Stock and Bank Reconciliation</li> <li>• Checking &amp; filling of Income Tax Return</li> <li>• Draft report delivered to Key Manager/Partner</li> </ul>	<ul style="list-style-type: none"> <li>• Accounts &amp; accounts related job at various client point</li> <li>• Financial Audit at different MNCs as well as small business concern</li> <li>• Bank Audit- Concurrent Audit, Stock Audit, Revenue Audit under different nationalized bank.</li> <li>• Stock &amp; Commercial Audit at MNCs</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul> <p><b><u>Experience</u></b></p> <ul style="list-style-type: none"> <li>• Ray &amp; Ray Audit Firm - from Feb. 1979 to Dec. 1981</li> <li>• Join at Coal India E-2 Rank - worked there at from Jan to March 1982.</li> <li>• Join at Gupta, Chowdhuri &amp; Ghosh - another audit firm - April to December 1982.</li> <li>• Join at Orient Insurance Co Ltd - 24<sup>th</sup> Jan. 1983 to June 2008             <ul style="list-style-type: none"> <li>✓ VRS taken as scale IV (Manager)</li> </ul> </li> <li>• Join at M/s ADD &amp; ASSOCIATES from             <ul style="list-style-type: none"> <li>✓ Audit at Sail for T &amp; S Wing from 2011 to 2012 Dec.</li> <li>✓ SBI - as Central Statutory Auditor for 2 yrs taken leading role Appointed for Ahmedabad LHO</li> <li>✓ National Insurance Co at Kolkata - Pension cell for 2 yea</li> <li>✓ Apart from that Audit were done for mid-size co. Left the firm on Oct 2017.</li> </ul> </li> </ul>



Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CMA ABHIK MANDAL</b>			
Date of Birth	07/04/1975			
Country of Citizenship/Residence	India, Kolkata, West Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 2012</li> <li>B. Com, Calcutta University, 1996</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACMA (Cost Accountants)</li> </ul>			
Other Training	<b>Experience in Tally, ERP, SAP and FINACLE</b>			
Languages known (Speaking & Writing)	<b>Language</b>	<b>Speaking</b>	<b>Reading</b>	<b>Writing</b>
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Bengali	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
05-09-2008 TO present	Audit Manager SPAN & Associates	India	Worked as Team Member in the following assignments: <ul style="list-style-type: none"> <li>Internal Audit of Sarva Shiksha Mission - Paschim Banga at different District in State of West Bengal</li> <li>Tripura State AIDS Control Society</li> <li>National Health Mission - West Bengal</li> <li>Jharkhand State AIDS Control Society</li> <li>MGNREG, West Bengal</li> <li>Navodaya Vidyalaya Samiti</li> <li>Axom Sarba Siksha Abhiyan Mission</li> <li>Rashtriya Madhyamik Shiksha Abhijan, West Bengal</li> <li>Panchayats &amp; Rural Development Department</li> <li>Public Health Engineering Department</li> </ul>	
Feb,2002 to Aug,2008	Audit Manager J.L. Sengupta & Co. (Chartered Accountants)	India	Audit Supervisor for various audit like Internal Audit at EC Ltd., SEC Ltd. B CC Ltd. , C C Ltd, Hospital under WB Govt., School Audit under W B Govt. Bank Audit-Concurrent Audit ,Revenue Audit , Stock Audit and accounts of small business concern.	
Feb,2000 to July,2001	B.K Bhattacharya & Co. (Cost Accountants)	India	Internal Audit at C C Ltd.	





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	<p><b>Other qualifications job / specialisation &amp; experience</b></p> <p>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 concern.</p> <p><b>Having experienced in Audit</b></p> <table border="1"> <thead> <tr> <th>Financial Year</th><th>Company</th></tr> </thead> <tbody> <tr> <td>2023-24</td><td> <ul style="list-style-type: none"> <li>• National Highways Authority of India</li> <li>• West Bengal State Electricity Transmission Co. Ltd</li> <li>• West Bengal Forest Development Corporation Ltd</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Panchayats &amp; Rural Development Department</li> <li>• State Child Protection Society, West Bengal</li> </ul> </td></tr> <tr> <td>2022-23</td><td> <ul style="list-style-type: none"> <li>• National Highways Authority of India</li> <li>• West Bengal Forest Development Corporation Ltd</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> <li>• Sarba Siksha Mission – Ranchi</li> </ul> </td></tr> <tr> <td>2021-22</td><td> <ul style="list-style-type: none"> <li>• National Highways Authority of India</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> </ul> </td></tr> <tr> <td>2020-21</td><td> <ul style="list-style-type: none"> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> </ul> </td></tr> <tr> <td>2019-20</td><td> <ul style="list-style-type: none"> <li>• Kulick Co-operative Milk Producers' Union Ltd</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> <li>• Navodaya Vidyalaya Samiti</li> <li>• Axom Sarba Siksha Abhiyan Mission</li> <li>• Tripura State AIDS Control Society</li> </ul> </td></tr> </tbody> </table>	Financial Year	Company	2023-24	<ul style="list-style-type: none"> <li>• National Highways Authority of India</li> <li>• West Bengal State Electricity Transmission Co. Ltd</li> <li>• West Bengal Forest Development Corporation Ltd</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Panchayats &amp; Rural Development Department</li> <li>• State Child Protection Society, West Bengal</li> </ul>	2022-23	<ul style="list-style-type: none"> <li>• National Highways Authority of India</li> <li>• West Bengal Forest Development Corporation Ltd</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> <li>• Sarba Siksha Mission – Ranchi</li> </ul>	2021-22	<ul style="list-style-type: none"> <li>• National Highways Authority of India</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> </ul>	2020-21	<ul style="list-style-type: none"> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> </ul>	2019-20	<ul style="list-style-type: none"> <li>• Kulick Co-operative Milk Producers' Union Ltd</li> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – West Bengal</li> <li>• Navodaya Vidyalaya Samiti</li> <li>• Axom Sarba Siksha Abhiyan Mission</li> <li>• Tripura State AIDS Control Society</li> </ul>
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Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CMA GOPAL CHANDRA DAS</b>			
Date of Birth	05/02/1970			
Country of Citizenship/Residence	India, Kolkata, West Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 1999</li> <li>B. Com, Calcutta University, 1996</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACMA (Cost Accountants)</li> </ul>			
Other Training	Experience in Tally, ERP, SAP and FINACLE			
Languages known (Speaking & Writing)	Language	Speaking	Reading	Writing
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Bengali	Excellent	Excellent	Excellent
Employment Record relevant to the assignment				
Period (From - To)	Employer & Position	Location	Activities Performed	
10/02/2012 TO present	Audit Manager SPAN & Associates	India	<p>Worked as Team Member in the following assignments:</p> <ul style="list-style-type: none"> <li>Internal Audit of Sarva Shiksha Mission - Paschim Banga at different District in State of West Bengal</li> <li>National Health Mission - West Bengal</li> <li>MGNREG, West Bengal</li> <li>Navodaya Vidyalaya Samiti</li> <li>Axom Sarba Siksha Abhiyan Mission</li> <li>Rashtriya Madhyamik Shiksha Abhijan, West Bengal</li> <li>Panchayats &amp; Rural Development Department</li> <li>Public Health Engineering Department</li> </ul> <p>- Worked in M/s. Roy &amp; Associates as Audit Assistant and Team Leader from May, 1996 to April, 2001 - Internal Audit at different Subsidiary of Coal India Limited.</p> <p>-</p> <p>- Worked in M/S J. L. Sengupta &amp; Co. (Chartered Accountants) from May, 2001 to July, 2007 as Audit Assistant and Team Leader- Finalization of Accounts, Bank Audit, Internal Audit at different Subsidiary of Coal India Limited, Statutory Audit.</p>	



Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks																				
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Internal Audit (system &amp; Transaction) at Coal India limited and its subsidiary Stock &amp; Commercial Audit at MNCs Accounts &amp; IT return related jobs for small business concern.</p> <p><b>Other qualifications job / specialisation &amp; experience</b> 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. 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	<b>2014-15</b>	<ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>
	<b>2013-14</b>	<ul style="list-style-type: none"> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>
	<b>2012-13</b>	<ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>



Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CMA SAIBAL MITRA</b>			
Date of Birth	26/12/1965			
Country of Citizenship/Residence	India, Kolkata, West Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 1996</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACMA (Cost Accountants)</li> </ul>			
Other Training	<b>Experience in Tally, ERP, SAP and FINACLE</b>			
Languages known (Speaking & Writing)	Language	Speaking	Reading	Writing
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Bengali	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
20/11/2012 TO present	Audit Manager SPAN & Associates	India	<ul style="list-style-type: none"> <li>Miscellaneous accounting works at Business India, Stone India Ltd, Paharpur Cooling Towers Ltd, B. E. Pumps Pvt. Ltd.</li> <li>Internal Audit of different branches of UBI</li> <li>Internal Audit of BCCL and SECL</li> <li>Cost Audit of Hindustan Paper Corporation</li> <li>Central Excise related matters at Chitra Food Products</li> <li>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.</li> </ul>	

<b>Detailed Tasks Assigned on Consultant's Team of Experts:</b> <ul style="list-style-type: none"> <li>Conducting Statutory and Tax Audit of Public/Private Ltd Cos. Partnership Firms, Proprietorship concerns</li> <li>Preparation of Audit Reports, Reviewing Accounts with Accounting Standards, AAS, Schedule VI of Companies Act and related issue</li> <li>Performing basic steps in the Audit Process</li> <li>Stock and Bank Reconciliation</li> <li>Checking &amp; filling of Income Tax Return</li> <li>Draft report delivered to Key Manager/Partner</li> </ul>	<b>Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks</b> <ul style="list-style-type: none"> <li>Miscellaneous accounting works at Business India, Stone India Ltd, Paharpur Cooling Towers Ltd, B. E. Pumps Pvt. Ltd.</li> <li>Internal Audit of different branches of UBI</li> <li>Internal Audit of BCCL and SECL</li> <li>Cost Audit of Hindustan Paper Corporation</li> <li>Central Excise related matters at Chitra Food Products</li> <li>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.</li> </ul> <p>Worked as Team Member in the following assignments:</p> <ul style="list-style-type: none"> <li>Internal Audit of Sarva Shiksha Mission – Paschim Banga at different District in State of West Bengal</li> <li>National Health Mission – West Bengal</li> <li>MGNREG, West Bengal</li> <li>Axom Sarba Siksha Abhiyan Mission</li> <li>Rashtriya Madhyamik Shiksha Abhiyan, West Bengal</li> <li>Panchayats &amp; Rural Development Department</li> <li>Public Health Engineering Department</li> </ul>
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## Having experienced in Audit

### Financial Year

- |                |  |
|----------------|--|
| <b>2023-24</b> | <ul style="list-style-type: none"> <li>• National Health Mission – West Bengal</li> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>  |
| <b>2022-23</b> | <ul style="list-style-type: none"> <li>• National Health Mission – West Bengal</li> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>  |
| <b>2021-22</b> | <ul style="list-style-type: none"> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – W Bengal</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>                                |
| <b>2020-21</b> | <ul style="list-style-type: none"> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• National Health Mission – W Bengal</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>                                |
| <b>2019-20</b> | <ul style="list-style-type: none"> <li>• Bishnupur District Hospital &amp; Bankura Sammilani Medical College, Bankura</li> <li>• Axom Sarba Siksha Abhiyan Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>                                 |
| <b>2018-19</b> | <ul style="list-style-type: none"> <li>• Kulick Co-operative Milk Producers' Union Ltd</li> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Axom Sarba Siksha Abhiyan Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>                  |
| <b>2017-18</b> | <ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>  |
| <b>2016-17</b> | <ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Jharkhand State AIDS Control Society</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>  |
| <b>2015-16</b> | <ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Swachh Bharat Mission (Gramin)-Bongaigaon (PHE)</li> <li>• Rashtriya Madhyamik Shiksha Abhijan, West Bengal</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul> |
| <b>2014-15</b> | <ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>   |
| <b>2013-14</b> | <ul style="list-style-type: none"> <li>• Sarba Siksha Mission – Ranchi</li> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>   |
| <b>2012-13</b> | <ul style="list-style-type: none"> <li>• Paschim Banga Sarba Siksha Mission</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul>  |





Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CMA SAIBAL CHATTERJEE</b>			
Date of Birth	02/05/1965			
Country of Citizenship/Residence	India, Kolkata, west Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 1998</li> <li>B. Com, Calcutta University, 1989</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACMA (Cost Accountants)</li> </ul>			
Other Training	Experience in Tally, ERP, SAP and FINACLE			
Languages known (Speaking & Writing)	Language	Speaking	Reading	Writing
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Bengali	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
24-04-2017 TO present	SPAN & ASSOCIATES Audit Manager	INDIA	<p>Headed Statutory/ Internal audit of funded projects by ADB. Like Tripura State AIDS Control Society, MGNREGA - WB etc</p> <p>Qualified as a Cost Accountant in 1996 and has worked with reputed firm of Chartered Accountants since 1990.</p> <p>Have 28 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.</p>	
Previous	Chartered Accountants Audit Manager	India	<p>Experience in various types of works throughout India and abroad (Bhutan) including Central Statutory audit of companies, concurrent audit of Banks, Stock Audit, Statutory Audit of PSU, viability study, newspapers circulation audit and investigation work</p>	



Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks
<p>Planning, data collection and analysis for the audit, and the submission of the draft audit report to Partner Incharge</p>	<p>Worked as Team Leader/ Member in the following assignments:</p> <ul style="list-style-type: none"> <li>• Airport Authority of India – Port Blair</li> <li>• Maharashtra State Power Generation Company Limited</li> <li>• North Eastern Electric Power Corporation Ltd</li> <li>• Hooghly Cochin Shipyard Limited (HCSL)</li> <li>• Jute Corporation of India Limited</li> <li>• Life Insurance Corporation of India</li> <li>• National Highways Authority of India</li> <li>• National Seeds Corpn Ltd</li> <li>• Power Grid Corporation of India Limited</li> <li>• NTPC Limited</li> <li>• Audit Bureau of Circulations (ABC)</li> <li>• West Bengal State Electricity Transmission Company Limited (WBSETCL)</li> <li>• Bharat Sanchar Nigam Ltd</li> </ul> <p><b>Other Sector:</b></p> <p>Thorough experience in Statutory Audits and Internal Audits of various industries falling under Mining, FMCG, Engineering and Banking.</p> <ul style="list-style-type: none"> <li>• <b><u>Bank Audit (in India)</u></b> <ul style="list-style-type: none"> <li>- <b>Statutory Branch Audit:</b> United Bank of India, Mizoram Rural Bank.</li> <li>- <b>Concurrent Audit:</b> Allahabad Bank, Bank of Baroda, Dena Bank, United Bank of India,</li> </ul> </li> <li>• <b><u>Company Audit (in India)</u></b> <ul style="list-style-type: none"> <li>- <b>Statutory Audit:</b> NEEPCO, BSNL, Andaman Nicobar Island Integrated Development Corporation Ltd, Hindustan Steel Works Construction Ltd etc</li> <li>- <b>Internal Audit:</b> Maharashtra State Power Generation Company Limited, Hindustan Copper Ltd, Container Corporation of India Ltd, MMTC Ltd, Elgin Hotels Pvt Ltd, IFB Industries Ltd, Eastern Coalfield Limited, Assam Company Ltd, Ganpati Sugar Industries Ltd etc.</li> </ul> </li> <li>• <b><u>Company Audit (in Bhutan)</u></b> <ul style="list-style-type: none"> <li>- <b>Statutory Audit:</b> Army Welfare Project Ltd. Druk Wang Alloys Ltd Etc.</li> </ul> </li> </ul>



**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	<ul style="list-style-type: none"> <li>Airport Authority of India</li> <li>West Bengal State Electricity Transmission Co. Ltd</li> <li>Bharat Sanchar Nigam Ltd.</li> <li>North Eastern Electric Power Corporation Ltd</li> <li>National Highways Authority of India</li> <li>Life Insurance Corporation of India</li> </ul>
2022-23	<ul style="list-style-type: none"> <li>Maharashtra State Power Generation Co. Ltd</li> <li>Life Insurance Corporation of India</li> <li>North Eastern Electric Power Corporation Ltd</li> <li>NBCC (India) Ltd</li> <li>National Highways Authority of India</li> <li>National Seeds Corporation Ltd</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>Maharashtra State Power Generation Co. Ltd</li> <li>The Jute Corporation of India Limited</li> <li>NTPC Limited</li> <li>NBCC (India) Ltd</li> <li>National Highways Authority of India</li> <li>National Seeds Corporation Ltd</li> </ul>
2020-21	<ul style="list-style-type: none"> <li>Maharashtra State Power Generation Co. Ltd</li> <li>The Jute Corporation of India Limited</li> <li>Power Grid Corporation of India Limited</li> <li>National Seeds Corporation Ltd</li> </ul>
2019-20	<ul style="list-style-type: none"> <li>Maharashtra State Power Generation Co. Ltd</li> <li>Bharat Sanchar Nigam Ltd.</li> <li>West Bengal Zoo Authority</li> <li>Audit Bureau of Circulations (ABC)</li> </ul>
2018-19	<ul style="list-style-type: none"> <li>Maharashtra State Power Generation Co. Ltd</li> <li>West Bengal Zoo Authority</li> </ul>
2017-18	<ul style="list-style-type: none"> <li>Maharashtra State Power Generation Co. Ltd</li> </ul>





Position Title and No	Audit Manager			
Name of the Firm	S P A N & ASSOCIATES			
Name of Expert	<b>CMA SHIB SHANKAR GHOSH</b>			
Date of Birth	02/11/1969			
Country of Citizenship/Residence	India, Kolkata, west Bengal			
Education	<ul style="list-style-type: none"> <li>Final Examination in Cost Accountancy, Institute of Cost Accountants of India, 1991</li> </ul>			
Membership of Professional Associations	<ul style="list-style-type: none"> <li>ACMA (Cost Accountants)</li> </ul>			
Other Training	Experience in Tally, ERP, SAP and FINACLE			
Languages known (Speaking & Writing)	Language	Speaking	Reading	Writing
	English	Excellent	Excellent	Excellent
	Hindi	Good	Good	Good
	Bengali	Excellent	Excellent	Excellent
<b>Employment Record relevant to the assignment</b>				
<b>Period (From - To)</b>	<b>Employer &amp; Position</b>	<b>Location</b>	<b>Activities Performed</b>	
24/04/2023 To present	Audit Manager SPAN & Associates	India	<b>Summary of Skills &amp; Experience</b> <ul style="list-style-type: none"> <li>Over 27 years of experience in Commercial Operations &amp; Finance.</li> <li>Adept in managing a wide gamut of commercial &amp; Finance functions such as sales accounting, financial planning and controls, monthly finalisation of accounts and audit etc.</li> <li>Experienced in budgeting and its control of a large organisation.</li> <li>Deft in managing, planning and maintaining large inventories &amp; stores.</li> <li>Strong analytical ability with proven skills in anticipating problems &amp; providing cost effective solutions.</li> <li>Adept at internal audit and import compliance.</li> <li>Manage regional trade import and export audit strategies, risk assessments and manage corrective action plans related to import and export control</li> <li>Instrumental in developing and implementing effective MIS procedures and systems, thus leading to cost control and increase in revenue of the company.</li> <li>Proficient at maintaining cordial business relationship with various government bodies and external agencies.</li> </ul>	



Detailed Tasks Assigned on Consultant's Team of Experts:	Reference to Prior Work/Assignments that Best Illustrates Capability to Handle the Assigned Tasks
<ul style="list-style-type: none"> <li>• Conducting Statutory and Tax Audit of Public/Private Ltd Cos. Partnership Firms, Proprietorship concerns</li> <li>• Preparation of Audit Reports, Reviewing Accounts with Accounting Standards, AAS, Schedule VI of Companies Act and related issue</li> <li>• Performing basic steps in the Audit Process</li> <li>• Stock and Bank Reconciliation</li> <li>• Checking &amp; filling of Income Tax Return</li> <li>• Draft report delivered to Key Manager/Partner</li> </ul>	<ul style="list-style-type: none"> <li>• Accounts &amp; accounts related job at various client point</li> <li>• Financial Audit at different MNCs</li> <li>• Bank Audit- Concurrent Audit, Stock Audit, Revenue Audit under different nationalized bank.</li> <li>• Internal Audit (System &amp; Transaction) at Coal India limited and its subsidiary</li> <li>• Stock &amp; Commercial Audit at MNCs</li> <li>• Accounts &amp; IT return related jobs for small business concern.</li> </ul> <p><b><u>Experience</u></b></p> <p>Reliance Communication Ltd. AGM - Finance  Pepsi Group Asst. Manager Accounts  IFB Group of Co. Sr. Accounts Executive</p>



**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 1<sup>st</sup> April 2005. Latest Peer Review Certificate is valid upto 31<sup>st</sup> 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:

Sl No	Name of the Company/Organisation	Details of audit conducted
1.	Bharat Sanchar Nigam Ltd	: Statutory & Tax Audit
2.	Central Coalfields Limited	: Statutory & Tax Audit
3.	Eastern Distilleries & Chemicals Ltd. (EDCL)	: Statutory & Tax Audit
4.	North Eastern Electric Power Corp Limited (NEEPCO)	: Statutory & Tax Audit
5.	Steel Authority of India Ltd (SAIL) – ISP, Burnpur	: Statutory & Tax Audit
6.	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	: 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)	: 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)	: Internal Audit
44.	NRCC (India) Ltd	: Internal Audit
45.	NLC India Limited (Neyveli Lignite Corporation Ltd)	: Internal Audit
46.	Paschim Banga Sarva Siksha Mission	: Internal Audit





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

## B. INSURANCE COMPANIES:

i) Life Insurance Corporation Ltd.	: Statutory Audit
ii) Life Insurance Corporation Ltd.	: Internal Audit
iii) New India Assurance Co. Ltd	: Statutory & Tax Audit
iv) National Insurance Co. Ltd.	: Statutory & Tax Audit
v) General Insurance Co. Ltd.	: Internal Audit
vi) Shriram General Insurance Co. Ltd	: Statutory Audit

## C. BANKING SECTOR:

### a. STATUTORY CENTRAL AUDIT

- United Bank of India
- Mizoram Rural Bank

### b. STATUTORY BRANCH AUDIT

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



c. **GST AUDIT**

- i. Mizoram Rural Bank

d. **CONCURRENT AUDIT**

- |                               |                                     |
|-------------------------------|-------------------------------------|
| i) Allahabad Bank             | xii) State Bank of Bikaner & Jaipur |
| ii) 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       | x) 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 |

f. **VERIFICATION AND VALUATION OF SECURITIES: (STOCK, BOOK DEBTS, LAND BUILDING, PLANT AND MACHINERY)**

- |                           |                            |
|---------------------------|----------------------------|
| i) Allahabad Bank         | vii) Indian Bank           |
| ii) Andhra Bank           | viii) Indian Overseas Bank |
| iii) Bank of Baroda       | ix) Punjab National Bank   |
| iv) Bank of India         | x) State Bank of India     |
| v) Bank of Maharashtra    | xi) Syndicate Bank         |
| vi) Central Bank of India | xii) Union Bank of India   |

g. **INFORMATION SYSTEM (IS) AUDIT:**

- |                              |                              |
|------------------------------|------------------------------|
| i) Oriental Bank of Commerce | iv) United Bank of India     |
| ii) Punjab & Sind Bank       | 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	
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	
viii)	CA. BISWANATH PAL	052273	FCA	
ix)	CA. BISWADEEP SINHA	055481	FCA	DISA (ICAI)
x)	CA. VIVEK GUPTA	310353	FCA	
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.







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  
दूरभाष/Phone : 91-11-25074100 / 25074200



NHA/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.:** NHA's Notice dated 14.12.2023 inviting application for empanelment as Internal Auditor of NHA.

Sir/Madam,

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

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

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

  
18/10/24

(Manoj Saxena)  
General Manager (F)

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



## ANNEXURE - I I

### LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2023-2024

Sl. No.	Firm Name	PSU Code / Unit Code	Station	Audit Details	Fees per annum in Rs (As intimated by the PSU)
<b>STATUTORY AUDITOR</b>					
1	S P A N & 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
<b>BRANCH AUDITOR</b>					
2	SINHA & GHELANI (ER0119) SURAJ MARKET LALJI HIRJI ROAD RANCHI RANCHI - 834001, JHARKHAND	CCFL RANCHI3 (1)	RANCHI	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 RANCHI1 (1)	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 RANCHI5 (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.





## Contract | अनुबंध



Contract No | अनुबंध क्रमांक: GEM-511687732714769

Contract Generated Date | अनुबंध तिथि: 04-Jan-2024

Bid/RA/PBP No. | बोली/आप/पैकीवी संख्या: GEM/2023/B/3808846

## Organisation Details | संगठन विवरण

Type | प्रकार: Central PSU  
 Ministry | मंत्रालय: Ministry of Civil Aviation  
 Department | विभाग: Airports Authority of India (AAI)  
 Organisation Name | संगठन का नाम: RHQ - ER  
 Office Zone | कार्यालय क्षेत्र: Airports Authority Of India, Eastern Region

## Buyer Details | खरीदार विवरण

Designation | पद: DGM  
 Contact No. | संपर्क नंबर: 033-25130008-  
 Email ID | ईमेल आईडी: pao2.aai.koaai@gembuyer.in  
 GSTIN | जीएसटीआईएन: 19AAACA6412D1Z5  
 Address | पता: New Operational Complex Airports Authority of India  
 N.S.C.B.I. Airport, Kolkata - 700052,  
 KOLKATA, WEST BENGAL-700052, India

## Financial Approval Detail | वित्तीय स्वीकृति विवरण

IFD Concurrence | आईएफडी सहमति: No  
 Designation of Administrative Approval | प्रशासनिक अनुमोदन का पदनाम: Airport Director, NSCB Airport Kolkata  
 Designation of Financial Approval | वित्तीय अनुमोदन का पदनाम: GM (Finance), NSCB Airport Kolkata

## Paying Authority Details | भुगतान प्राधिकरण विवरण

Role: PAO  
 Payment Mode | भुगतान का तरीका: GPA - Challan  
 Designation | पद: Manager Finance  
 Email ID | ईमेल आईडी: pao2.aai.koaai@gembuyer.in  
 GSTIN | जीएसटीआईएन: N  
 Address | पता: New Operational Complex Airports Authority of India  
 N.S.C.B.I. Airport, Kolkata - 700052,  
 NORTH 24 PARAGANAS, WEST BENGAL-700052, India

## Consignee Details | पर्यवेक्षी विवरण

S.No   क्र.सं.	Consignee Name & Address   पर्यवेक्षी का नाम & पता	Service Description   सेवा विवरण
1	Contact   संपर्क: 033-25130008- Email ID   ईमेल आईडी: pao2.aai.koaai@gembuyer.in GSTIN   जीएसटीआईएन: 19AAACA6412D1Z5 Address   पता: New Operational Complex Airports Authority of India N.S.C.B.I. Airport, Kolkata - 700052, KOLKATA, WEST BENGAL-700052, India	Custom Bid for Services - ENGAGEMENT OF AUDITOR FOR CONDUCTING CONCURRENT AUDIT FOR NSCB AIRPORT for FY 2023 2024

## Service Provider Details | सेवा प्रदाता विवरण

GeM Seller ID | जीएम विक्रेता आईडी: SKOK210002375533  
 Company Name | कंपनी का नाम: SPAN AND ASSOCIATES  
 Contact No. | संपर्क नंबर: 08240039337  
 Email ID | ईमेल आईडी: spanca1979@gmail.com  
 Address | पता: 14/28, TOLLYGUNGE, GOLF CLUB ROAD, GROUND FLOOR, TOLLYGUNGE, Kolkata, WEST BENGAL-700033, India  
 MSME Registration number | एमएसएमई पंजीकरण संख्या: -  
 GSTIN | जीएसटीआईएन: 19ACAF5948B612H

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

## Service Details | सेवा विवरण

Service Start Date (latest by) | सेवा प्रारंभ तिथि (वर्तमानतः): 11-Jan-2024 Service End Date | सेवा समाप्ति तिथि: 14-Nov-2024

Category Name | श्रेणी नाम: Custom Bid for Services

## Billing Cycle | बिलिंग चक्र: yearly

Description   विवरण	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	1	
Regulatory/ Statutory Compliance of Service		
Compliance of Service to SOW, SLA, etc		

Total Amount (Formula) | कुल राशि (सूत्र):  
(1\* Lumpsum Cost of Service in totality)

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)

Total Addon Value | कुल ऐडऑन मूल्य (INR)

Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)





## Tax Bifurcation | कर विभाजन

Particular   विधि	GST   जीएसटी (18%)	GST Cess 1   जीएसटी सक्क 1 (0%)	Input Tax Credit (ITC) on GST   जीएसटी पर इनपुट टैक्स क्रेडिट (आईटीसी) (100%)	ITC on GST Cess 1   जीएसटी सक्क पर आईटीसी 1 (0%)
Custom Bid for Services		0		0

## Amount of Contract | अनुबंध की राशि

Total Contract Value Including All Duties and Taxes | सभी शुल्क और करों सहित कुल अनुबंध मूल्य (INR)

**Price Break up offered | मूल्य विभाजन की पेचकस की :** [Price Break up offered Document link | प्रस्ताव केक अप डॉक्युमेंट लिंक पर दस्तावेज लिंक](#)

### SLA Details | एसएलए विवरण

**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 documents as uploaded by buyer should be read in totality to conclude the requirement of Custom e Bid floated 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 mutual 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 :

- General Terms and Conditions for Goods and Services;
- Buyer's Formulated Service Specific STC including the Service Level Agreement (SLA) 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 Buyer 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:

- Provide clear reference to service ownership, accountability, roles and/or responsibilities of both parties
- Present a clear, concise and measurable description of service offered to the buyer
- 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
- 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:

- Buyer: Buyer 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 avoid 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 clarity 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 complies with the Rule 144(xl) of General Financial Rules (GFR), 2017 and the product supplied, if any, must also comply with Make In India guidelines of DPIIT.

**Important Note :** Buyers authorities are advised to upload GAR report positively and without fail at appropriate place to ensure process compliance. 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 at time 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 GMS."

**Additional Required Data/Document(s) : Buyer | अतिरिक्त आवश्यक डेटा/दस्तावेज : बायर**

- Introduction about the project /services being proposed for procurement using custom bid functionality: [Click here](#)
- Scope of Work : [click here](#)



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

Additional Data/Document(s) : Seller | [अतिरिक्त दस्तावेज़ : विक्रेता](#)

1. Certificate (Requested in ATC) : [click here](#)
2. Compliance Documents In Respect Of Resource Qualification , Profiles & Past Experience /expertise : [click here](#)
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](#)
8. Any Other Documents As Per Bid (i) : [click 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 Pqc And Itb : [click here](#)
12. Compliance Documents In Respect Of Sow Etc : [click here](#)

Price Bifurcation Excel File details | मूल्य द्विभाजन एक्सेल फ़ाइल विवरण: [Price Bid](#)

ePBG Detail | ईपीबीजी विवरण

Advisory Bank   सलाहकार बैंक :	NA
ePBG Percentage(%)   ईपीबीजी प्रतिशत (%) :	NA

#### General Clauses w.r.t RCM/FCM | आरसीएम/एफसीएम 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), buyer have liability of 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 sellers 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 cess 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 cess is in Buyers scope. GST and GST cess as indicated by the buyer in the bid document will be the liability 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 शर्तें

##### 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 Conditions (ATC), as applicable

##### 2. Buyer Added Bid Specific Terms and Conditions-

###### 2.1 Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue 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 Beneficiary name

Airport Authority of India  
Account No.  
11094829425  
IFSC Code  
SBIN0003029  
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 bid.



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

नोट: यह सिस्टम जनरेटड फाइल है। कोई हस्ताक्षर की आवश्यकता नहीं है।







A - 006953

इण्डियन एसोसिएशन फॉर द कल्टीवेशन ऑफ साइंस  
ইণ্ডিয়ান এসোসিয়েশন ফর দি কালটিভেশন অব সায়েন্স  
INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE

No.: I.2/303

Date: 20th March'2024.

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

20/03/24  
22/3/24

**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 02.11.2022; 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 23<sup>rd</sup> 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
2. Project Accounts, TRC Accounts, IACS University Accounts, IACS PF Accounts, IACS Pension Accounts, IACS Superannuation Fund Accounts including All UC and AC
3. Annual Audit of FCRA Accounts and to sign Certificate of a Chartered Accountant as per FCRA Rules for uploading of FC-4 Annual Return
4. Uploading of Form No. 10B (see Rule 17B), Audit Report under section 12A (b) of Income Tax Act 1961.
5. 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.
6. Issue of Utilization Certificate of Project Section if required.
7. 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 3<sup>rd</sup> week of July 2024 and complete the whole work by 15<sup>th</sup> September 2024 to enable IACS to submit the certified accounts to the C&AG of India by 30<sup>th</sup> September 2024.



Contd.to pg. no.2.



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

वेबसाइट Website [www.ihmkol.org](http://www.ihmkol.org)  
ई-मेल E-mail [principal@ihmkol.org](mailto:principal@ihmkol.org)

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,

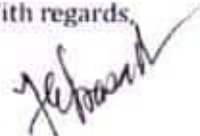
This has reference to your application dated 09.03.2023 against our advertisement vide ref. no. CT/AC-2(01)/22-23/2537 dated 25.02.2023 regarding the above-mentioned subject.

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.

1. Conducting of Audit of the Financial Statements of the Institute for Financial Year 2023-2024 and submission of the Auditor's Report.
2. Vouching and Bank Reconciliation are to be done on quarterly basis.
3. 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](mailto:principal@ihmkol.org)) within seven (7) days of receipt of the letter.

With regards,

  
(Ashok Kumar Prasad)  
Principal in charge





# बसु विज्ञान मंदिर BOSE INSTITUTE



(विज्ञान एवं प्रौद्योगिकी विभाग, भारत सरकार के एक स्वायत्त संस्था)  
(An Autonomous Institute of Department of Science & Technology Govt. of India)

## मुख्य कैंपस / Main Campus :

92/1, आचार्य प्रहल्लाद चंद राइ, कोलकाता - 700 069  
92/1, Acharya Prahlada Chandra Road, Kolkata - 700 069  
फोन/Phone: 2350-7073 (निदेशक/Director)  
फैक्स/फैक्स/FAH: 2350-4610/2350-2405/2403, 2350-0000/1111  
कलिंगा/कलिंगा: 91-33-2350-6700

## शताब्दीक की इमारत / Centenary Building

क-1/12, टी. आर.डी, रायम-बो-एन, कोलकाता - 700 051  
P-1/12, C-11, Scheme 84-III, Kolkata - 700 051  
फोन/Phone: 2355-1334 (निदेशक/Director), 2355-0285 (निदेशक/Registrar)  
फैक्स/फैक्स/FAH: 2355-8410/2355-0514, 2355-3271, फैक्स/फैक्स: 91-33-2355-0285

## संयुक्त शैक्षणिक परिसर / Unified Academic Campus

ब्लॉक-एन, फ्लैट-बे-80, सेक्टर-यू रायम-बो-एन कोलकाता - 700 081  
Block-EH, Flat No.-80, Sector-Y, Raym-Bor-En, Kolkata - 700 081  
फोन/Phone: 2569-3131 (निदेशक/Director)  
फैक्स/फैक्स/FAH: 2569-3131/2569-3132, फैक्स/फैक्स: 91-33-2569-3132

संदर्भ सं. / Ref. No. **R/28/22/138**

**SPAN & 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

दिनांक / Date: **21/04/2022**  
**22 APR 2022**

**Sub: Appointment of Statutory Auditors for Audit and Certification of Annual Accounts of the Institute for the F.Y 2021-22-Reg.**

**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	Remuneration/ fees (in Rs.)
1.	Main Work as per Tender Terms and conditions including filing of ITR	Rs.1,45,000/-
2.	One time Activities(Utilization Certificate)- Rate per UC	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 30<sup>th</sup> August, 2022 positively.

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)





DIRECTORATE OF HORTICULTURE  
Mayukh Bhawan( Top Floor), Bidhannagar,  
Kolkata-700091

421  
Memo No. /WBSHDS/17/2006

Dated:- 22.09.14

From : Mission Director, SHM  
WBSHDS, West Bengal and  
Director of Horticulture

69/2014-15  
25.9.14

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.

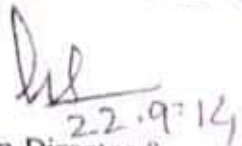
**Ref. :** Tender notice bearing memo no. 386(11)/WBSHDS/17/2006 dated 16/7/2014

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.

  
22.9.14  
Mission Director &  
Director of Horticulture



# Jharkhand State Beverage Corporation Limited, Ranchi

Corporate ID: U51228JH2010SGC014519, TIN No - 20520108177

(A Government of Jharkhand Undertaking)

T.A Building, Near Gol Chakkar, Sector - 3, Dhurwa, Ranchi - 834004

☎ :- 0651-6570476, E-mail :- jsbcl.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: - Empanelment of Internal Audit for Jharkhand State Beverages Corporation Limited  
West Singhbhum district for F.Y 2017-18.

Ref: - JSBCL 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 under: -

### (A) COMPOSITION OF AUDIT TEAM

- 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 shops allotted.
- 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 day.
- The audit of Depot/Head office should be undertaken for the minimum period of five days.
- 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.





### List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit : Hooghly

Sl No.	Name of Audit Units	Level of Units	Audit Fees for 1 <sup>st</sup> Quarter Rs.	Audit Fees for 2 <sup>nd</sup> Quarter Rs.
1	Hooghly District HQ	District Level	17,000.00	17,000.00
2	Serampur Uttarpara	Block Level	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		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		3,000.00	3,000.00
11	Dhaniakhali		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	MCH/DH/SDH/SGH Level	3,000.00	3,000.00
21	Chanadannagar SDH		3,000.00	3,000.00
22	Serampore SDH		3,000.00	3,000.00
23	Arambag SDH		3,000.00	3,000.00
24	Uttarpara SGH		3,000.00	3,000.00
25	Arambag Municipality	Municipality Level	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		2,000.00	2,000.00
29	Chandpur Municipality		2,000.00	2,000.00
30	Dankuni Municipality		2,000.00	2,000.00
31	Hooghly Chinsurah Municipality		2,000.00	2,000.00
32	Konnagar Municipality		2,000.00	2,000.00
33	Rishra Municipality		2,000.00	2,000.00
34	Serampore Municipality		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
	<b>Total</b>		<b>1,11,000.00</b>	<b>1,11,000.00</b>





### List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit : DFWO - Kolkata

Sl No.	Name of Audit Units	Level of Units	Audit Fees for 1 <sup>st</sup> Quarter Rs.	Audit Fees for 2 <sup>nd</sup> Quarter Rs.
1	DFWO- Kolkata	Nodal Unit Level	17,000.00	17,000.00
2	Kolkata Medical College & Hospital	Municipal Corporation Level	3,000.00	3,000.00
3	RG Kar Medical College & Hospital		3,000.00	3,000.00
4	SSKM Medical College & Hospital		3,000.00	3,000.00
5	NRS Medical College & Hospital		3,000.00	3,000.00
6	National Medical College & Hospital		3,000.00	3,000.00
7	Dr. B.C.Roy Post Graduate Institute		3,000.00	3,000.00
8	Chitranjan Seva Sadan		3,000.00	3,000.00
	<b>Total</b>		<b>38,000.00</b>	<b>38,000.00</b>



Page 3 of 3

### List of Audit Units & Units-wise Audit Fees

Name of Nodal Unit : DFWO - Kolkata

Sl No.	Name of Audit Units	Level of Units	Audit Fees for 3 <sup>rd</sup> Quarter Rs.	Audit Fees for 4 <sup>th</sup> Quarter Rs.
1	DFWO- Kolkata	Nodal Unit Level	17,000.00	17,000.00
2	Kolkata Medical College & Hospital	Municipal Corporation Level	3,000.00	3,000.00
3	RG Kar Medical College & Hospital		3,000.00	3,000.00
4	SSKM Medical College & Hospital		3,000.00	3,000.00
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Page 3 of 3

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15	Polba - Dadpur		3,000.00	3,000.00
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36	Chandernagore Municipal Corporation	MC Level	3,000.00	3,000.00
	<b>Total</b>		<b>1,11,000.00</b>	<b>1,11,000.00</b>





# 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 31<sup>st</sup> 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 Bengal 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

Aranya Bhawan, 7<sup>th</sup> Floor, Block - LA-10A, Sector - III, Salt Lake City, Kolkata - 700 106, West Bengal  
Phone : + 91 33 23355011 (EPABX), FAX : + 91 33 23350012  
E-mail : mswbza@gmail.com, wbzaauthority@yahoo.in

