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**ROYAL AUDIT AUTHORITY, BHUTAN**

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**Expression of Interest (EOI) for Empanelment of  
Chartered Accountant Firm for audit of Bhutanese  
incorporated companies**

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**NIRUPAM & ASSOCIATES**

Chartered Accountants

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Ref: NA/RAA/01/2024-25

Date: 29.10.2024

To  
The Chairman,  
Audit Committee,  
Royal Audit Authority,  
Thimpu, Bhutan

**Sub: Expression of Interest (EOI) for Empanelment of Chartered Accountant Firm  
for audit of Bhutanese incorporated companies**

Sir,

With reference to your notice vide No: RAA/AC-01/2024-25/2977 dated 27<sup>th</sup> September 2024, we are enclosing herewith the required information for your kind perusal.

A positive response in this matter is solicited.

Thanking you,

Yours faithfully,

FOR NIRUPAM & ASSOCIATES  
Chartered Accountants

(CA N. Banerjee)  
Managing Partner  
Membership No.: 058495



Encl: As above.

: Regd. Office :

Rashkhola Para, Khardah, Dist. - 24 pgs. (N), Kolkata - 117, Phone : 033 4008 6793  
E-mail : nirupamnassociates@gmail.com, info@nirupamassociates.com  
visit us at : www.nirupamassociates.com

● Branch at : Mumbai, Delhi, Bhubaneswar, Guwahati, Patna, Ranchi, Dhanbad, Agartala, Kanpur



Nirupam & Associates  
Chartered Accountants

**Schedule I: Information Fact Sheet**  
(For new empanelment)

Name of the Firm:	<b>Nirupam &amp; Associates, Chartered Accountants</b>		
Address:	Rashkhola Para, Khardah, Kolkata -700 117		
Year of Establishment:	1961		
Telephone No: (033) 40086793, 9903880917; 9830280917	Email Address: i) <a href="mailto:nirupamnassociates@gmail.com">nirupamnassociates@gmail.com</a> ii) <a href="mailto:nirupamnassociates_kdh@rediffmail.com">nirupamnassociates_kdh@rediffmail.com</a> iii) <a href="mailto:info@nirupamassociates.com">info@nirupamassociates.com</a> Website: <a href="http://www.nirupamassociates.com">www.nirupamassociates.com</a>		
Fax No: NIL	Contact person (with mobile No. only if you wish):  CA Nirupam Banerjee Mobile No.: 9903880917; 9830280917		
<b>Empanelment</b> Others: C&AG, RBI TPN: AAEFN6296M Firm Profile: Enclosed B/Sheets (2022 and 2023): Enclosed	<b>Consultancy Works</b> (Please tick) Management: ✓ Tax: ✓ Acts: ✓ IT: ✓ Accounting Manuals: ✓ Other Manuals: ✓ Project Appraisals: ✓ Others: ✓ (Specify) Consultancy in Co-operative Sector <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: ✓ Proprietorship: Others:			
<b>General Information</b>			
<b>Staff Strength (Insert numbers)</b>	Size of Firm		Small/Medium ✓ /Large
Partners:	15	Size of Office	Small/Medium ✓ /Large
Chartered:	05	Affiliation with Int. Firms	Yes/No ✓
Cost Acct.:	04		
Non-Acct.:	00	<b>Competency to conduct</b> (Please tick)	
Others:	36	Financial Audit: ✓	<b>Other information:</b>
Support:	05	Proprietary Audit: ✓	Ongoing disciplinary action
<b>Total</b>	<b>65</b>	Compliance Audit: ✓	NIL
		Fraud Investigation: ✓	
		Evaluation of Internal Controls: ✓	
<b>Other Information</b>	• Litigation against Firm		NIL



Regd. Office: Rashkhola Para, Khardah, Kolkata: 700117. Ph. No. 033-40086793,  
 E-Mail Id: nirupamnassociates@gmail.com, info@nirupamassociates.com, Visit us at: nirupamassociates.com  
 Branch Office: Bhubaneswar, Delhi, Mumbai, Guwahati, Patna, Ranchi Dhanbad, Agartala, Noida





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		<ul style="list-style-type: none"> <li>• Peer Review</li> <li>• Special achievements/recognition</li> <li>• International affiliation</li> </ul>	<p>Done for the period 2010-2013 and 2018-2021 (certificate valid up to 30.04.2025).</p> <ul style="list-style-type: none"> <li>• Appointed as Central Statutory Auditor of UCO Bank for the financial years from 2014-15 to 2016-17 and Meghalaya Rural Bank for the financial years from</li> <li>• We have been categorized as Major Auditor by CAG.</li> <li>• Our Firm has undergone "Quality Review" for the year 2014-15.</li> </ul> <p>NIL</p>
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To be completed by RAA only

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

Note: Attach separate sheet(s) if necessary.



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## Firm Profile

### 1. Firm Overview:

#### Introduction:

Established in 1961, Nirupam & Associates has grown to become a reputable leader in the fields of audit, accounting, taxation, and financial consulting services. With a collective experience exceeding six decades, Nirupam & Associates has fostered a culture that values innovation and quality. Our Vision is “To be the most trusted and respected accounting firm by providing innovative and practical services that contributes to our clients’ success in an exceptional team environment.” Our Mission statement focuses on “Providing the highest level of professional services, meeting our clients’ needs through mutual financial success by maintaining integrity and honesty in everything we do. Our steadfast commitment to quality, together with our strong infrastructure and knowledgeable staff, enables us to provide cutting-edge solutions and foster success for our valued clients. We prioritize professionalism and client satisfaction above all else, striving to exceed expectations and deliver exceptional results with every engagement.

#### Founding and Establishment:

Date of Establishment: 01.08.1961

#### Business/Legal Structure:

We are a Partnership Firm with Registration No. 323575E. A copy of the Firm Certificate is attached.

#### Location and Reach:

**Head Office:** Rash Khola Para, PO: Khardah, Kolkata - 700 117.

#### Branch Offices:

- Bhubaneswar
- Mumbai
- Guwahati
- Delhi
- Patna
- Ranchi
- Dhanbad
- Agartala



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- Noida

## 2. Services Offered:

### Audit and Assurance Services:

- Statutory Audit including Tax Audit and GST Audit
- Internal Audit & Concurrent Audit
- Management Audit and Operational Audit
- Special Audit
- Trust and Retention Audit
- Stock Audit
- Revenue Audit
- Cost Audit/Reviews
- System & Process Control Reviews
- Independent Advisory Services

### Taxation Services:

#### a. Direct Tax Services

- Preparation of return under Income Tax.
- Preparation and Filing of Tax Appeals before different Tax Authorities and Tax Audit
- Opinions and Certification under Direct Taxation
- Attending to Appellate and Assessment proceedings
- Tax Implications of Mergers and Acquisitions, De-Mergers, Sale of Businesses and Spin-offs

#### b. Indirect Tax Services

- GST Registration Services
- Preparation of return of GST and reconciliation thereon.
- Tax Planning Strategy – Optimum use of Corporate Tax incentives
- Advising the clients on the applicability of GST and determining GST liability
- Preparation and Filing of Tax Appeals before different Tax Authorities.

### Advisory Services:

- Growth Planning
- Succession Planning
- Strategic Decision Appraisal
- Risk Uncertainty and Change Management Services
- Cash Flow Analysis, Forecasting & Budgeting Models



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- Strategic Decision Implementation

#### **Specialized Services:**

- Preparation of project reports for different purposes
- Support services for negotiation with financial institutions
- Providing the client with a road map for efficient performance
- Project Report for SME's
- Development of accounting and procedural manuals
- Preparation of quarterly information reports for banks

### **3. Industry Expertise:**

#### **Sector Specialization:**

##### **❖ Banking Sector**

- Nationalized Banks
- Cooperative Banks
- Private Banks
- Rural Banks

##### **❖ Non-Banking Sectors**

- Aviation Sector
- Coal Sector
- Construction Sector
- Dairy Sector
- E-Commerce Sector
- Education Sector
- Environmental Sector
- Health Sector
- Housing Sector
- Infrastructure Sector
- Insurance Sector
- Manufacturing Sector
- Ministry of Youth Affairs and Sports
- NGO Sector
- Nutrition Sector
- Power Sector
- Printing Sector
- Social Sector
- Telecommunication Sector
- Textile Sector
- Tourism Sector
- Trading Sector



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## Relevant Experience:

### ❖ Banking Sectors

- Nationalized Banks
  - a) Central Statutory Audit
    - i. UCO Bank
  - b) Statutory Audit
    - i. Bank of India
    - ii. IDBI Bank
    - iii. State Bank of India
    - iv. UCO Bank
    - v. Union Bank of India
  - c) Concurrent Audit
    - i. Allahabad Bank
    - ii. Bank of Baroda
    - iii. Bank of India
    - iv. Bank of Maharashtra
    - v. Canara Bank
    - vi. Central Bank of India
    - vii. Corporation Bank
    - viii. IDBI Bank
    - ix. Indian Bank
    - x. Indian Overseas Bank
    - xi. Oriental Bank of Commerce
    - xii. Punjab & Sind Bank
    - xiii. Punjab National Bank
    - xiv. Reserve Bank of India
    - xv. State Bank of India
    - xvi. Syndicate bank
    - xvii. UCO Bank
    - xviii. Union Bank of India
    - xix. United Bank of India
    - xx. Vijaya Bank
  - d) Stock Audit
    - i. Bank of India
    - ii. Bank of Maharashtra
    - iii. Indian Bank
    - iv. Indian Overseas Bank
    - v. UCO Bank



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- vi. United Bank of India
- e) Information System Audit
  - i. Dena Bank
  - ii. Indian Overseas Bank
  - iii. Oriental Bank of Commerce
  - iv. Punjab & Sind Bank
  - v. United Bank of India
- f) Revenue Audit
  - i. Allahabad Bank
  - ii. Bank of India
  - iii. Bank of Maharashtra
  - iv. Central Bank of India
  - v. Corporation Bank
  - vi. Indian Overseas Bank
  - vii. Punjab National Bank
  - viii. United Bank of India
- g) Credit Audit
  - i. Bank of Maharashtra
  - ii. Indian Overseas Bank
- h) Inspection Audit
  - i. United Bank of India
- i) Mortgage Audit
  - i. United Bank of India
- j) Risk Based Audit
  - i. Dena Bank
- k) Security Charges Audit
  - i. Bank of Maharashtra
- Cooperative Banks
  - a) Central Statutory Audit
    - i. Balageria Central Cooperative Bank Limited
    - ii. Bally Cooperative Bank Limited
    - iii. Bhatpara Naihati Cooperative Bank Limited
    - iv. Contai Cooperative Bank Limited
    - v. Hooghly District Central Cooperative Bank Limited
    - vi. Murshidabad District Central Cooperative Bank Limited
    - vii. Ranaghat Peoples Cooperative Bank Limited



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- viii. Raniganj Cooperative Bank Limited
- ix. The Bihar State Cooperative Bank Limited
- x. The Mugberia Central Cooperative Bank Limited
- xi. The Tamluk Ghatal Central cooperative Bank Limited
- xii. Vidyasagar Central Cooperative Bank Limited, Midnapore

b) Concurrent Audit

- i. Baltikuri Cooperative Bank Limited
- ii. Nabapalli Cooperative Bank Limited
- iii. Raniganj cooperative Bank Limited
- iv. Samata Cooperative Bank Limited
- v. Sree Chaitanya Cooperative Bank Limited
- vi. The Howrah District Central Cooperative Bank Limited
- vii. The Krishnagar City Cooperative Bank Limited
- viii. The Nabadwip Cooperative Credit Bank Limited
- ix. The West Bengal State Cooperative Bank Limited

c) Information System Audit

- i. Agartala Cooperative Urban Bank Limited
- ii. Konnagar Samabaya Bank Limited
- iii. The Tamluk Ghatal Central Cooperative Bank Limited

d) Tax Audit

- i. Kolkata Police Cooperative Bank Limited

e) GST Audit

- i. The Tamluk Ghatal Central Cooperative Bank Limited
- ii. The Mugberia Central Cooperative Bank Limited

f) Migration & EDP Audit

- i. The Nabadwip Cooperative Credit Bank Limited
- ii. Khatra Peoples Cooperative Bank Limited

• Private Banks

a) Statutory Audit

- i. Federal Bank
- ii. IndusInd Bank Limited
- iii. ING Vysya Bank Limited
- iv. South Indian Bank

b) Concurrent Audit

- i. Axis Bank

c) Currency Cheat Audit



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- i. Axis Bank
- Rural Banks
  - a) Central Statutory Audit
    - i. Meghalaya Rural Bank
  - b) Statutory Audit
    - i. Bangiya Gramin Vikash Bank
  - c) Tax Audit
    - i. Meghalaya Rural Bank

❖ **Non-Banking Sectors**

- Aviation Sector
  - a) Stock Audit
    - i. Airports Authority of India
- Coal Sector
  - a) Internal Audit
    - i. Coal India Limited
    - ii. Eastern Coalfields Limited
  - b) Stock Audit
    - i. Northern Coalfields Limited
- Construction Sector
  - a) Internal Audit
    - i. West Bengal Highway Development Corporation Limited
- Dairy Sector
  - a) Statutory Audit
    - i. Tirhut Dugdh Utpadak Sahkari Sangh Ltd.
- E-Commerce Sector
  - a) Internal Audit
    - i. MSTC Limited



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- Education Sector
  - a) Statutory Audit
    - i. Bidhan Chandra Krishi Viswavidyalaya
    - ii. Indian Institute of Chemical Engineers
    - iii. Jharkhand State Mid Day Meal Authority
    - iv. West Bengal University of Animal and Fishery Sciences
    - v. A.K. Ghosh Memorial School
- Environmental Sector
  - a) Internal Audit
    - i. West Bengal Pollution Control Board
- Health Sector
  - a) Internal Audit
    - i. HLL Lifecare Limited
    - ii. Institute of Health & Family Welfare
- Housing Sector
  - a) Internal Audit
    - i. The West Bengal State Cooperative Housing Federation Limited
- Infrastructure Sector
  - a) Internal Audit
    - i. RITES Limited
- Insurance Sector
  - b) Statutory Audit
    - ii. Oriental Insurance Company Limited
    - iii. United India Insurance Company Limited
- Manufacturing Sector
  - a) Internal Audit
    - i. BEML Limited
    - ii. West Bengal Pharmaceutical & Phytochemical Development Corporation Limited





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- b) PF Audit
    - iii. Bengal Chemicals & Pharmaceuticals Ltd.
- Ministry of Youth Affairs and Sports
  - a) Internal Audit
    - i. Nehru Yuva Kendra Sangathan
- NGO Sector
  - a) Internal Audit
    - i. Child In Need Institute
- Nutrition Sector
  - a) Internal Audit
    - i. State Nutrition Strategy & Monitoring Unit
- Power Sector
  - a) Statutory Audit
    - i. Assam Power Distribution Company Limited
  - b) Internal Audit
    - i. NTPC Limited
    - ii. The West Bengal Power Development Corporation Limited
    - iii. U.P. Power Transmission Corporation Limited
    - iv. West Bengal State Electricity Distribution Company Limited
  - c) Stock Audit
    - i. NHPC Limited
    - ii. Power Grid Corporation of India Limited
    - iii. West Bengal State Electricity Distribution Company Limited
    - iv. West Bengal State Electricity Transmission Company Limited
  - d) Tax Audit
    - i. Assam Power Distribution Company Limited
  - e) GST Certification Audit
    - i. NHPC Limited
  - f) Assurance / Compliance Audit
    - i. West Bengal State Electricity Distribution Company Limited



Recently, we got empanelment with MahaGenco.

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- Printing Sector
  - a) Statutory Audit
    - i. Silpabarta Printing Press Limited
- Social Sector
  - a) Internal Audit
    - i. Durgapur Municipal Corporation
    - ii. Habra Municipality
    - iii. Office of the Municipal Councillors of Khardah
- Telecommunication Sector
  - a) Statutory Audit
    - i. Bharat Sanchar Nigam Limited
  - b) Internal Audit
    - i. Bharat Sanchar Nigam Limited
- Textile Sector
  - a) Statutory Audit
    - i. Mayurakshi Cotton Mills (1990) Ltd.
    - ii. National Textile Corporation Limited
    - iii. West Dinajpur Spinning Mills Limited
  - b) Internal Audit
    - i. Mayurakshi Cotton Mills (1990) Ltd.
- Tourism Sector
  - a) Internal Audit
    - i. West Bengal Tourism Development Corporation Limited
- Trading Sector
  - a) Special Audit
    - i. MMTC Limited

#### 4. Team Composition and Key Personnel:

##### Leadership Team:

##### OUR LEADERSHIP PROFILE



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CA NIRUPAM BANERJEE, MANAGING PARTNER

QUALIFICATIONS: FCA, DISA

MEMBERSHIP No.: 058495

DATE OF JOINING THE FIRM: 02/01/1998

CA N. BANERJEE, Managing Partner, is a Graduate in Commerce and a Fellow Member of the Institute of Chartered Accountants of India and has qualified in Diploma in Information Systems Audit (DISA). He joined our firm from 02<sup>nd</sup> Jan 1998. He has more than 26 years of rich experience in handling all types of domains such as Taxation Consulting and Advisory services, appearing the Appeals before Assistant/Joint/ Deputy Commissioner for Various case of the corporate and non-corporate clients, including different types of Audit in Banking, PSU and Govt. organizations.

CA MADHUMOY CHAKRABARTI, PARTNER

QUALIFICATIONS: FCA, DISA

MEMBERSHIP No.: 059207

DATE OF JOINING THE FIRM: 16/12/2006

CA. M. CHAKRABARTI, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India and has qualified in Diploma in Information Systems Audit (DISA). He has over more than 18 years of rich experiences in Banking Sector and Audit of PSU and Govt. Organizations. He's in charge of our "GUWAHATI BRANCH OFFICE".

CA GOBINDA SAHA, PARTNER

QUALIFICATIONS: FCA, DISA

MEMBERSHIP No.: 064984

DATE OF JOINING THE FIRM: 19/12/2007

CA. G. SAHA, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India and has qualified in Diploma in Information Systems Audit (DISA). He has over more than 17 years of rich experiences in the audit of Banking, PSU and Govt. organizations. He's in charge of our "MUMBAI BRANCH OFFICE".

CA PRADIP DATTA, PARTNER

QUALIFICATIONS: FCA, DISA, LLB

MEMBERSHIP No.: 057891

DATE OF JOINING THE FIRM: 23/08/2022

CA. P. DATTA, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India and has qualified in Diploma in Information Systems Audit (DISA) and holding Certificate on LLB. He has also experience in audit of Banking Sector and different private organizations.

CA RAVINDRA JAIN, PARTNER

QUALIFICATIONS: FCA, DISA, CS, FXTM

MEMBERSHIP No.: 065585

DATE OF JOINING THE FIRM: 13/09/2022



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CA. R. JAIN, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India and has qualified in Diploma in Information Systems Audit (DISA) and holding Certificate on CS AND FXTM. He has also vast experience in audit of Banking Sectors. He's in charge of our "NOIDA BRANCH OFFICE".

**CA SMRITIBRATA CHAKRABARTI, PARTNER**

**QUALIFICATIONS: FCA**

**MEMBERSHIP No.: 050320**

**DATE OF JOINING THE FIRM: 01/09/2009**

CA. S. CHAKRABARTI, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has experience in audit of Health Sectors.

**CA ANISH SHO VAN CHATTERJEE, PARTNER**

**QUALIFICATIONS: FCA**

**MEMBERSHIP No.: 004950**

**DATE OF JOINING THE FIRM: 01/04/1999**

CA. A.S. CHATTERJEE, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has also experience in audit of Banking Sector, different PSUs and Govt. organizations.

**CA SUBRATA KUMAR SARKAR, PARTNER**

**QUALIFICATIONS: FCA**

**MEMBERSHIP No.: 405966**

**DATE OF JOINING THE FIRM: 28/12/2012**

CA. S.K. SARKAR, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has 30 years experience in Coal India subsidiaries, Retired from SECL, Bilaspur as Deputy General Manager, Finance. Mr. Sarkar has also handled different types of audit in PSU and Govt. sectors. He's in charge of our "AGARTALA BRANCH OFFICE".

**CA PARIKSHIT BANERJEE, PARTNER**

**QUALIFICATIONS: FCA, FAFD**

**MEMBERSHIP No.: 308141**

**DATE OF JOINING THE FIRM: 01/12/2016**



CA. P. BANERJEE, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India & holding Certificate on Forensic Accounting & Fraud Detection (FAFD) of ICAI. He has also vast experience in Banking Sector Audit, PSU Audit and audit of Govt. organizations. He's in charge of our "BHUBANESWAR BRANCH OFFICE".

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CA AJOY KUMAR PAUL, PARTNER

QUALIFICATIONS: FCA

MEMBERSHIP No.: 052607

DATE OF JOINING THE FIRM: 29/05/2013

CA. A.K. PAUL, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has also experience in different types of audit. Before joining, he was associated with Tourism Industry. He's in charge of our "DHANBAD BRANCH OFFICE".

CA RANAJIT ROY, PARTNER

QUALIFICATIONS: FCA

MEMBERSHIP No.: 004678

DATE OF JOINING THE FIRM: 01/01/2001

CA. R. ROY, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has exposure in Chemical and Paint Industry and then with the Power Sector. Retired as Chief Internal Auditor of The Calcutta Electric Supply Corporation Limited, a Power Generating & Distributing Company.

CA SUBRATA DATTA, PARTNER

QUALIFICATIONS: FCA

MEMBERSHIP No.: 056757

DATE OF JOINING THE FIRM: 16/01/2006

CA. S. DATTA, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has 30 years experience in Power Sector. He retired as Chief Internal Auditor of The Calcutta Electric Supply Corporation Limited.

CA KUMAR AKASH SINGH, PARTNER

QUALIFICATIONS: FCA

MEMBERSHIP No.: 421411

DATE OF JOINING THE FIRM: 01/10/2020

CA. K.A. SINGH, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He is a Practicing Chartered Accountant since 2013. He has also experience of different types of audit in Banking Sector, PSU and Govt. Organizations. He's in charge of our "PATNA BRANCH OFFICE".

CA AMARENDRA NATH SEN, PARTNER

QUALIFICATIONS: FCA

MEMBERSHIP No.: 073736

DATE OF JOINING THE FIRM: 01/11/2020



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CA. A.N. SEN, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. He has more than 30 years experience in Coal India subsidiaries, retired as Chief Manager, Finance. He's in charge of our "RANCHI BRANCH OFFICE".

**CA PRASHANT KUMAR GUPTA, PARTNER**

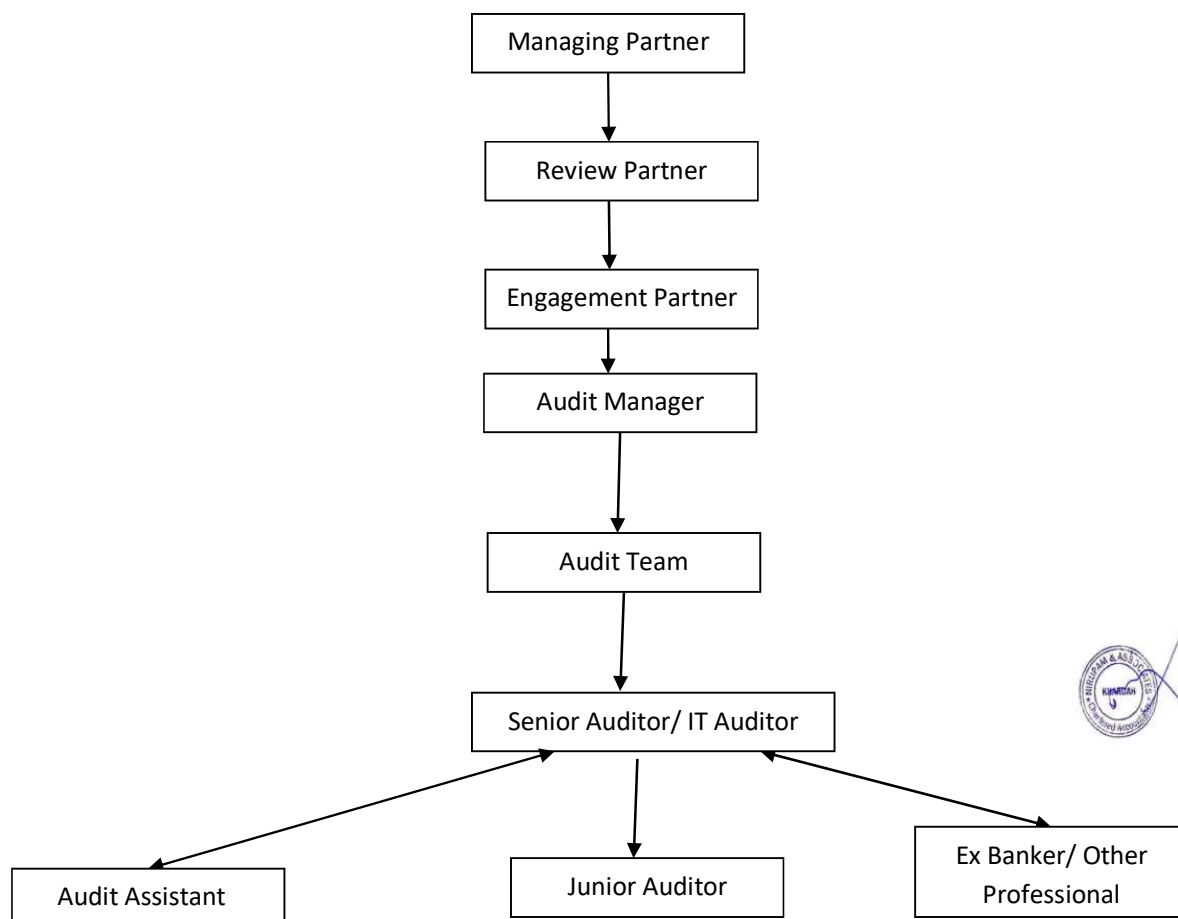
**QUALIFICATIONS: FCA, IA**

**MEMBERSHIP No.: 551902**

**DATE OF JOINING THE FIRM: 23/12/2019**

CA. P.K. GUPTA, Partner, is a graduate in Commerce. He is a Fellow Member of the Institute of Chartered Accountants of India. Before joining, he had 2 years experience in other organization and he was also a practicing Chartered Accountant. He has also exposure in Banking Sector Audit and Audit of PSUs and other Govt. organizations. He's in charge of our "DELHI BRANCH OFFICE".

**Audit Team Structure:**



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### **Professional Staff:**

The Firm has strength of about 50 well trained personnel, spread across all its branches.

No. of CA Employees: 05

No. of CMA Employees: 04

No. of Semi-Qualified Assistants and Articles: 16

### **Professional Development:**

For the purpose of professional development our partners and qualified personnel take part in various seminars conducted by ICAI and professional associations. Recently one of our partners is undergoing GST Certificate course in ICAI.

Our articles also participate in student's seminars organised by regional chapters of ICAI.

There is also a process in our firm for the training of our audit personnel for skill development through meetings and performing classes and hand on training.

## **5. Quality Assurance and Compliance:**

### **Quality Control Framework**

A structured approach is followed to manage and improve the quality of services which involves a set of processes, procedures and tools that are used to ensure that the services meet the necessary standards and comply with regulations.

The Practice unit (PU) has a well defined quality control manual in place which is strictly followed and reviewed in house on a regular basis to ensure the quality of the audit. **The quality control manual is enclosed separately.**

### **Regulatory compliance**

It is ensured that the firm complies with and adheres to laws, regulations, standards, and other rules set forth by the Government and other regulatory bodies.

All audit criteria are based on the guidelines provided by the International Standards of Auditing-300 (Planning an audit of financial Statements).

### **Top management commitment and responsibility.**

Top management of the organization shows the evidence that they are committed to planning, implementing, operating, monitoring, reviewing and improving the service provided by the company. They shall

- a) Assign one individual to be accountable for the overall activities with sufficient authority to exercise this role.
- b) Define and communicate goals



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- c) Define a general management policy.
- d) Conduct management reviews at planned intervals.

### **Quality Control**

The top management ensures that the personnel(s) with adequate professional expertise are entrusted with establishing and maintaining the firm's system of quality control.

### **Documentation**

The following steps are followed for retention of engagement documents to meet the need of the professional standards.

- a) Review and access to the engagement documents during retention period.
- b) Keep detailed records of changes made to the engagement documents
- c) Enable authorized external parties to access and review specific engagement

For each audit, two files are maintained

- 1) Permanent Audit File.
- 2) Current Audit File.

### **External Peer Reviews**

Peer Reviews of the firm had been done twice as follows:-

- 1) 01.04.2010-31.03.2013
- 2) 01.04.2018-31.03.2021 (certificate valid up to 30.04.2025).

## **6. Technology and Innovation:**

### **Use of Technology**

Our firm uses various software like:

- Ms office Tools
- Accounting Information Systems (AIS)-Tally,
- Accounting Software-Tally software with audit log features.
- Return Filing Software-Web-e-Tax, MDA (IT)
- Anti-Virus Software-Quick Heal Antivirus



### **Digital Transformation:**

Our firm embed technologies across the business to drive fundamental change thereby enabling increased efficiency, greater business agility and, ultimately, the unlocking of new value for employees, customers and stakeholders. We use new technologies like scanning a photo or document and storing it on a computer to AI and ChatGPT as well as new customised softwares. Our digital transformation goal is making the leap to take the lead which enhances improved customer service through better data and analytics, customer satisfaction, and dependence. We make our employees adaptable to new improved technologies by catalyzing innovations in our business and thus stay focussed on customer needs. We always embrace for new sources of growth and operational effectiveness.

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## 7. Client Portfolio and References:

### Client Base:

- Central Public Sector Undertakings
- State Public Sector Undertakings
- Government Organizations other than CPSUs and SPSUs
- Autonomous Bodies
- Private Companies
- NGOs
- Banking and Insurance Sectors
- Empanelled with Clear Tax

### Key Clients:

- Various Banks as mentioned above
- Airports Authority of India
- Assam Power Distribution Company Limited
- BEML Limited
- Bengal Chemicals & Pharmaceuticals Limited
- Bharat Sanchar Nigam Limited
- Bidhan Chandra Krishi Viswavidyalaya
- Child In Need Institute
- Coal India Limited
- Durgapur Municipal Corporation
- Eastern Coalfields Limited
- HLL Lifecare Limited
- Indian Institute of Chemical Engineers
- Institute of Health & Family Welfare
- Mayurakshi Cotton mills (1990) Ltd.
- MMTC Limited
- MSTC Limited
- National Textile Corporation Limited
- Nehru Yuva Kendra Sangathan
- NHPC Limited
- Northern Coalfields Limited
- NTPC Limited
- Oriental Insurance Company Limited
- Power Grid Corporation of India Limited
- RITES Limited, Kolkata
- Silpabarta Printing Press Limited
- The West Bengal Power Development Corporation Limited
- The West Bengal State Cooperative Housing Federation Limited



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- United India Insurance Company Limited
- U.P. Power Transmission Corporation Limited
- West Bengal Highway Development Corporation Limited
- West Bengal Pharmaceutical & Phytochemical Development Corporation Limited
- West Bengal Pollution Control Board
- West Bengal State Electricity Distribution Company Limited
- West Bengal State Electricity Transmission Company Limited
- West Bengal Tourism Development Corporation limited
- West Bengal University of Animal & Fishery Sciences
- West Dinajpur Spinning Mills Limited

#### **Client Testimonials or Case Studies:**

Copy of Completion and Performance Certificates are attached highlighting successful completion of the assignments.

#### **8. Ethical Standards and Independence:**

##### **Code of Ethics:**

Our philosophy, principles and values are so strong that our beliefs are shared amongst all and which helps us earn our client's trust and respect. Instead of being a distant service provider, we collaborate with our clients in all our engagements, work with them as a team and take ownership and responsibility of things to create long lasting partnerships.

##### **The code of ethics followed by our firm is based on five fundamental principles:**

1. Being honest and straightforward in all professional relationships.
2. Not allowing bias, conflict of interest, or undue influence to override professional judgments.
3. Not disclosing confidential information to third parties without proper authority, unless there is a legal or professional right or duty to do so.
4. Meeting the required standards of professional competence and due care.
5. Complying with relevant laws and regulations, and avoiding actions that discredit the profession.

The objective of the firm is to conduct ourselves ethically, objectively, and independently in all business dealings. We try to avoid any conflicts of interest that can impair our objectivity and ensure that the financial information offered is accurate and trustworthy.

Our firm actively strive to maintain high ethical standards in our daily practice. To ensure adherence to ethical principles and professional standards we observe the following:



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- a. Ongoing professional development: Participate in continuous learning and professional development programs to stay updated with the latest auditing standards, ethical requirements, and industry developments organised by ICAI and different study circles.
- b. Quality control systems: Establish robust quality control systems that promote adherence to ethical principles and professional standards, including monitoring, training, and performance evaluations.
- c. Ethical decision-making frameworks: Develop and utilize ethical decision-making frameworks to help navigate complex ethical dilemmas and make informed, ethical choices in their work.
- d. Independent oversight: Maintain independent oversight of regulatory bodies, professional organizations, and peer review mechanisms that maintain the highest ethical standards and comply with professional requirements.
- e. Whistleblowing policies: Establish clear and effective whistleblowing policies that encourage employees to report unethical behavior or non-compliance with professional standards without fear of retaliation.
- f. Independence and objectivity: Regularly assess their independence and objectivity, considering both actual and perceived conflicts of interest, and take appropriate measures to mitigate or eliminate any threats to their independence.

**Independence Policy:**

Our services are aimed at protecting our client's interests. By adopting transparent processes and adhering to highest ethical standards, we ensure client confidentiality and our own credibility. Whilst collaborating with our clients, we remain absolutely independent to deliver unbiased opinions.

**9. Certifications and Accreditations:**

**Professional Certifications:**

- C&AG Approved Eligibility for Audit
- RBI Registered Level 1 Firm
- Diploma in Information Systems Audit (DISA) from ICAI
- Forensic Audits and Fraud Detection (FAFD) from ICAI
- Forex and Treasury Management from ICAI
- Internal Audit from ICAI
- LLB



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- Institute of Companies Secretaries of India  
**Memberships:**

- Institute of Chartered Accountants of India

#### 10. Corporate Social Responsibility (CSR):

**CSR Initiatives: NIL**

#### 11. Awards and Recognition:

**Awards and Honours: NIL**

#### 12. Contact Information:

##### Office Locations:

##### Head Office:

Rash Khola Para, PO: Khardah, Kolkata – 700117  
Phone No.: (033) 40086793  
Mobile No.: 9903880917

##### Branch Offices:

- **Bhubaneswar Branch:** Plot No 687, 916, 924, KH-366/60, Ekchalia, Near Indian Overseas Bank, Gudiapokhari, PS-Pipili, Bhubaneswar - 752104

**Contact Details:** Name of the Branch-in-Charge: Parikshit Banerjee  
Mobile No. of the Branch-in-Charge: 8777862990

- **Mumbai Branch:** C/o Jayesh V Shah, Flat No 301, Sambhavnath Building, Road No. 7, Opp. Navnit Hospital, Daulat Nagar, Borivali (East), Mumbai - 400066

**Contact Details:** Name of the Branch-in-Charge: Gobinda Saha  
Mobile No. of the Branch-in-Charge: 8420939320

- **Guwahati Branch:** H/o Supriya Chakraborty, House No. 73, Silpukhuri, Nabagraha Road, Chandmari, Guwahati – 781003

**Contact Details:** Name of the Branch-in-Charge: Madhumoy Chakrabarti  
Mobile No. of the Branch-in-Charge: 7278351636

- **Delhi Branch:** A-116/19 Pragati Vihar, South Gamri Extn., Near Baldharmasala, New



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Delhi – 110053

**Contact Details:** Name of the Branch-in-Charge: Prashant Kumar Gupta  
Mobile No. of the Branch-in-Charge: 8299442899

- **Patna Branch:** 1st Floor, Prakash Market, Near Alankar Motors, Behind Cimage Collage East Boring Canal Road Rajapul, Patna – 800001

**Contact Details:** Name of the Branch-in-Charge: Kumar Akash Singh  
Mobile No. of the Branch-in-Charge: 9852539207

- **Ranchi Branch:** LG-12, Eastern Mall, Pantaloon, Circular Road, Dangratoli Chowk, Lalpur, Ranchi – 834001

**Contact Details:** Name of the Branch-in-Charge: Amarendra Nath Sen  
Mobile No. of the Branch-in-Charge: 8987823927

- **Dhanbad Branch:** House of Navin Kumar, Krishna Nagar, BCCL Township, Dhanbad - 826005

**Contact Details:** Name of the Branch-in-Charge: Ajoy Kumar Paul  
Mobile No. of the Branch-in-Charge: 7903897675

- **Agartala Branch:** Agartala Railway Station Road, Siddhiashram, Agartala, Tripura West, Agartala - 799003

**Contact Details:** Name of the Branch-in-Charge: Subrata Kumar Sarkar  
Mobile No. of the Branch-in-Charge: 8902699884

- **Noida Branch:** Ansal Fortune Arcade, First Floor, Office No FF-95 & 96, Sector 18, Noida - 201301

**Contact Details:** Name of the Branch-in-Charge: Ravindra Jain  
Mobile No. of the Branch-in-Charge: 9115400608

**Key Contacts: Mr. Nirupam Banerjee (Managing Partner)**  
Mobile No.: 9903880917

**Website and Social Media:**

[www.nirupamassociates.com](http://www.nirupamassociates.com)

**Linked In-Nirupam & Associates**



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### 13. Why Choose Us:

In India's evolving and relatively complex regulatory environment, we always strive to help our clients succeed in the market place by exceeding expectations and delivering value in everything we do. The Firm has a vast experience in providing Auditing and Attestation services. It also specializes in Consultancy, Advisory and Regulatory matters in areas of Direct & Indirect Taxation, Company Law and other related Legal issues.

We strongly believe in establishing long term relationships with the clients. Every assignment is under direct charge of an engagement partner who directs and supervises from inception to the deliverables.

Our strength lies in the versatility, wherein clients have the advantage of being served personally by a partner and yet draw upon the vast experience and skills of other partners and firms' professionals to ensure an all round solution.

We constantly update ourselves with the ever changing laws and economic scenarios so that solutions provided stand strong in the legal framework and sustain the dynamic business environment.

### Unique Selling Proposition (USP):

- Focus on Quality deliverables and timelines
- Multi-branch firm with presence in major cities
- Customized solutions & advisory addressing the business requirement
- Multi Skilled and industry specific experiences and specialists
- Proactive support to improve effectiveness, operational excellence and regulatory compliance

### 14. Terms of Engagement:

#### Engagement Process:

The audit engagement process of the firm involves planning the audit, gathering and evaluating evidence, and communicating the results of the audit.

The firm shall ensure that the appointment of Auditor shall be made in the manner prescribed in the applicable laws, act, rules, regulations, standards and guidelines or in case no such manner has been prescribed, such appointment shall be made in the manner determined by the Appointing Authority. The Auditor shall submit a Certificate to the Appointing Authority confirming eligibility for appointment as Auditor.

The Auditor shall obtain an Audit Engagement Letter along with a copy of the resolution, if any, passed by the

Appointing Authority and shall provide acceptance to the Appointing Authority.



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The Audit Engagement Letter shall include:

- a. The objective and scope of the audit;
- b. The responsibilities of the Auditor and the Auditee;
- c. Written representations provided and/or to be provided by the Management to the Auditor, including particulars of the Predecessor or Previous Auditor;
- d. The period within which the audit report shall be submitted by the Auditor, along with milestones, if any;
- e. The commercial terms regarding audit fees and reimbursement of out of pocket expenses in connection with the audit; and
- f. Limitations of audit, if any.

Where the objective and scope of the audit and responsibilities of the Management and of the Auditor have been established by law, the Audit Engagement Letter shall give a reference to the provisions of the relevant law along with a statement that the Management acknowledges and understands its responsibilities for preparation and maintenance of records and for devising proper systems to ensure compliance with the provisions of applicable laws, act, rules, regulations and standards for the time being in force.

The Auditor shall communicate in writing to the Predecessor or Previous Auditor, if any, before accepting the Audit Engagement.

The Auditor shall accept Audit Engagements within the limits of number of audits, if any, as may be prescribed under any law for the time being in force or by the ICAI from time to time.

The Auditor shall not have any substantial conflict of interest with the Auditee. Any conflict of interest, other than substantial conflict of interest, must be disclosed by the Auditor before accepting the Audit Engagement or as soon as the Auditor becomes aware of the same, as the case may be.

The Auditor shall not disclose the information obtained during the course of Audit without proper and specific

authority or unless there is a legal obligation or duty to disclose.

The Auditor shall not use or share with any person any information obtained except for the purposes of audit.

The Auditor shall take all reasonable steps to ensure that employees, staff and other team members of the Auditor

and persons engaged by the Auditor to provide advice or assistance during the conduct of audit, shall also adhere to

the Auditor's duty of confidentiality.



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The four key stages to conduct a Audit are as follows:

- Stage 1: Audit Planning and Preparation
- Stage 2: Audit Fieldwork
- Stage 3: Audit Review and Reporting
- Stage 4: Audit Follow-up

Audit Planning is the development of the overall strategy for the audit. Nature, extent, and timing of audit planning vary with the size and complexity of the organization, Auditors' experience with the organization and knowledge of its businesses. The activities are to:

1. Conduct a preliminary fact-finding
2. Review of the preliminary assessment with management
3. Determine the audit objectives, scope, and criteria
4. Formulate an audit plan
5. Develop:
  - An audit checklist
  - A standardized audit program
  - An audit schedule

Follow-up verifies that corrective actions have been accomplished as scheduled. It determines that the actions are effective in preventing or minimizing future recurrence.

Audit field work are the deliverables which include:

- Carrying out fieldwork as indicated in the audit plan.
- Obtaining cooperation from the heads of the business units and their staff members to identify, obtain documentation and conduct interviews.
- Conducting fieldwork with minimal disruption to business units' operations; for example, whenever possible, obtain information from central sources rather than from business unit staff or line management.

The key activities for the Audit Review and Reporting stage are to develop and draft, then propose and provide the final reports to the Client.

The Audit Review figures out how capable that which is being reviewed is of achieving established audit objectives.

Audit Reporting is a report containing the results of the audit which lists all the information pertaining to the audit in a final and formal language.



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### **Fee Structure:**

Our Value based Pricing starts with a deep understanding of the customer and their needs, preferences, and preferred price points. This involves identifying the benefits and value propositions that the product or service offers in plain terms. These advantages may include increased efficiency, time savings, improved quality, or lower costs. Different customer segments may place different values on a product or service. Value-based pricing can involve pricing differentiation to address the unique needs and perceptions of various customer groups. Value-based pricing often results in premium pricing compared to cost-based or competitor-based pricing. Customers are willing to pay more for a product or service that offers them significant value. In some cases, customers may need to be educated about the value of the offering, especially if it represents a departure from traditional pricing models or offerings. Value-based pricing requires ongoing feedback from customers to ensure that the pricing remains aligned with the perceived value. This may involve adjusting prices as the product or service evolves or as customer needs change. Value-based pricing often works best for products or services that can be differentiated from competitors based on their unique value propositions.

### **15. Conclusion:**

### **Call to Action:**

Clients can reach us through the phone number and address in our website. Our website is updated from time to time. We also have account in LINKEDIN.



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**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:

<b>Regn. No.(F.R.N)</b>	323575E
<b>Name of the Firm</b>	M/s. NIRUPAM & ASSOCIATES
<b>H.O. Address</b>	RASH KHOLA PARA PO: KHARDAH KOLKATA 700117
<b>Year of Establishment</b>	01/08/1961
<b>Date from which it is continuing as a Partnership Firm</b>	06/09/1995
<b>Constitution of the Firm as on</b>	28/10/2024
<b>Firm GSTIN ( Head Office )</b>	19AAEFN6296M1ZH

**Address(es) of Branch Offices**

1. PLOT NO 687, 916, 924, KH-366/60, EKCHALIA, NEAR INDIAN OVERSEAS BANK, GUDIAPOKHARI, PS-PIPILI, BHUBANESWAR, 752104
2. C/O JAYESH V SHAH, FLAT NO 301, SAMBHAVNATH BUILDING, ROAD NO 7, OPP NAVNIT HOSPITAL, DAULAT NAGAR, BORIVALI (EAST), MUMBAI, 400066

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3. H/O SUPRIYA CHAKRABORTY, HOUSE NO 73, SILPUKHURI, NABAGRAHA ROAD, CHANDMARI, GUWAHATI, 781003  
 4. A-116/19 PRAGATI VIHAR,, SOUTH GAMRI EXTN, NEAR BALDHARMASALA, NEW DELHI, 110053  
 5. 1ST FLOOR PARKASH MARKET, NEAR ALANKAR MOTOR, BEHIND CIMAGE COLLEGE EAST BORING CANEL ROAD RAJAPUL, PATNA, 800001  
 6. LG-12, EASTERN MALL, PANTAOON,, CIRCULAR ROAD, DANGARA TOLI CHAWK, LALPUR, RANCHI, 834001  
 7. HOUSE OF NAVIN KUMAR, KRISHNA NAGAR, BCCL TOWNSHIP, DHANBAD, 826005  
 8. AGARTALA RAILWAY STATION ROAD, SIDDHIASHRAM, AGARTALA, TRIPURA WEST, AGARTALA, 799003  
 9. ANSAL FORTUNE ARCADE, FIRST FLOOR, OFFICE NO FF-95 AND 96, SECTOR 18, NOIDA, NOIDA, 201301

**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	ROY RANAJIT	FCA	# 004676	01/01/2001	08/12/1958	12/08/1991	08/12/1958			
2	CHATTERJEE ANISH SHOYAN	FCA	# 004950	01/04/1999	18/10/1995	21/04/1995	06/11/1959			
3	SMRITIBRATA CHAKRABARTI	FCA	050320	01/09/2009	05/04/2004	11/12/2009	30/12/1977			
4	AJOY KUMAR PAUL	FCA	# 052607	29/05/2013	11/04/2013	20/02/2020	08/04/1985			
5	SUBRATA DATTA	FCA	# 056757	16/01/2006	12/01/2006	05/01/2009	31/03/1994			
6	PRADIP DATTA	FCA	057891	23/08/2022	06/09/2020	02/07/2020	16/08/1996			
7	NIRUPAM BANERJEE	FCA	058495	02/01/1998	20/08/1997	02/04/2003	20/08/1997			
8	MADHUMOY CHAKRABARTI	FCA	059207	16/12/2006	23/07/2003	18/12/2006	03/08/1998			
9	GOBINDA SAHA	FCA	064984	19/12/2007	06/12/2006	23/08/2012	16/05/2006			
10	RAVINDRA JAIN	FCA	065585	13/09/2022	28/08/2015	16/04/2023	04/12/2006			
11	AMARENDRA NATH SEN	FCA	073736	01/11/2020	25/05/2018	31/12/2018	13/07/1989			
12	PARIKSHIT BANERJEE	FCA	308141	14/06/2018	14/06/2018	12/01/2024	18/02/2015		01/12/2016	13/06/2018



13	SUBRATA KUMAR SARKAR	FCA	405966	09/12/2013	14/11/2012	08/08/2017	23/01/2006		28/12/2012	08/12/2013
14	KUMAR AKASH SINGH	FCA	421411	01/10/2020	01/02/2013	01/02/2018	01/02/2013			
15	PRASHANT KUMAR GUPTA	FCA	551902	23/12/2019	16/01/2019	20/05/2024	16/01/2019			

# 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	BOSE JAMES	ACA	050405	15/12/2010		10/04/1978	FT			
2	HARSHIT SHUKLA	ACA	444418	31/07/2023		18/08/2019	FT			
3	SPARSH MAHESHWARI	ACA	558113	31/07/2023		27/01/2020	FT			
4	SHWETA GUPTA	ACA	566401	11/12/2023		10/03/2022	FT			
5	PRACHI AGRAWAL	ACA	460751	26/06/2024		15/03/2022	FT			

#### Details of Merger:

1. Firm Registration No.: 154710W	Constitution Date: 31/12/2020
Firm Name: JAYESH V SHAH & ASSOCIATES	Merger Date: 01/07/2021

2. Firm Registration No.: 303004E	Constitution Date: 01/04/1990
Firm Name: ROY BASU & ASSOCIATES	Merger Date: 01/09/2010

Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	ROY RANAJIT	004678	01/01/2001	
2	CHATTERJEE ANISH SHO VAN	004950	01/04/1999	
3	SUBRATA DATTA	056757	16/01/2006	

3. Firm Registration No.: 328178E	Constitution Date: 29/05/2013
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Firm Name: AJOY PAUL & CO			Merger Date: 27/12/2017	
Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	AJOY KUMAR PAUL	052607	29/05/2013	
4. Firm Registration No.: 304035E			Constitution Date: 01/08/1961	
Firm Name: D DATTA & CO			Merger Date: 24/12/2007	

( Anindila 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."



## West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979

**Profession Tax Payment Certificate**

[See Rule 13A]

**A. Particulars of the Person/Employer :**

(a) Enrolment Certificate No. : 192059168129  
 (b) Registration Certificate No.: N.A.  
 (c) Income Tax Permanent Account Number (PAN) : AAEFN6296M  
 (d) Applicant Name: NIRUPAM BANERJEE  
 (e) Trade Name: NIRUPAM & ASSOCIATES  
 (f) Address: 0,RASHKHOLA PARA,,KHARDAH,700117  
 (g) Mobile Number: 9831830738  
 (h) E-mail Id: munida200@gmail.com

**B. Nature of Profession / Trade / Calling / Employment:**

Serial 3(q) of the Schedule - Partnership firms constituted under Indian Partnership Act,1932 and limited liability partnership firms established under Limited Liability Partnership Firms Act, 2008

Tax paid for 2024-25 indicates turnover for 2023-24 to be:- Above Rs. 50,00,000

**C. Payment Status:**

Information regarding payment of profession tax on Enrollment

Financial Year	Amount (Rs.)
2024-2025	2500
2023-2024	2500
2022-2023	2500
2021-2022	2500

**THE APPLICANT IS AN ENROLLED PERSON AND HAS PAID  
TAX UP-TO-DATE.  
THIS CERTIFICATE IS VALID TILL - 31/07/2025**



This System generated certificate is based on departmental database as on date and requires no signature.





सत्यमेव जयते

Government of India

Form GST REG-06

[See Rule 10(1)]

## Registration Certificate

Registration Number : 19AAEFN6296M1ZH

1.	Legal Name	NIRUPAM & ASSOCIATES			
2.	Trade Name, if any	NIRUPAM AND ASSOCIATES			
3.	Constitution of Business	Partnership			
4.	Address of Principal Place of Business	0, RASHKHOLA PARA, KHARDAH, North 24 Parganas, West Bengal, 700117			
5.	Date of Liability	01/07/2017			
6.	Period of Validity	From	01/07/2017	To	NA
7.	Type of Registration	Regular			
8.	Particulars of Approving Authority				
Signature					
Name					
Designation					
Jurisdictional Office					
9, Date of issue of Certificate		26/09/2017			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of the application for registration





Roll No. 156<sup>th</sup>

# The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

*This is to certify that*  
**BANDYOPADHYAY NIRUPAM**  
*Son of* **BANI KUMAR BANDYOPADHYAY**  
*Membership No.* 058495  
*of* **KOLKATA**  
*has successfully completed practical training*  
*and has passed the*  
**Information Systems Audit (ISA)**  
*Assessment Test conducted by*  
*The Institute of Chartered Accountants of India*  
*in the month of* December, 2007

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



*Arshok Haldia*  
 (Arshok Haldia)  
 SECRETARY

*Sunil H. Tatarli*  
 (Sunil H. Tatarli)  
 PRESIDENT



1267  
Roll No.

# The Institute of Chartered Accountants of India



## Post Qualification Course in Information Systems Audit (ISA)

*This is to certify that*

**MADHUMOY CHAKRABARTI**

Son/Daughter of **RAKHAI CHANDRA CHAKRABARTY**

Membership No. 2207

has successfully completed practical training

and has passed the

Information Systems Audit (ISA)

Assessment Test conducted

The Institute of Chartered Accountants of India

on the month of March, 2004

Given under the Seal of

The Institute of Chartered Accountants of India

this 28th day of April, 2004.

*Ashok Haldia*  
(Ashok Haldia)  
SECRETARY

*Madhmo Chakrabarti*



(Sunil Goyal)  
PRESIDENT



Roll No. **450**

# The Institute of Chartered Accountants of India



## Post Qualification Course in Information Systems Audit (ISA)

*This is to certify that*

**GOBINDA SAHA**

Son of **BAIDYANATH SAHA**

Membership No. **064984**

of **NABADWIP**

*has successfully completed practical training  
and has passed the*

**Information Systems Audit (ISA)**

*Assessment Test conducted by*

**The Institute of Chartered Accountants of India**  
*in the month of June, 2007*

*Given under the Common Seal of*

**The Institute of Chartered Accountants of India**

*this 29th day of July, 2007*

*Ashok Haldia*  
(Ashok Haldia)  
SECRETARY



*(Sunil H. Talati)*  
**PRESIDENT**



Roll No. 3207

# The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

*This is to certify that*  
**DATTA PRADIP**  
*Son of* **KALIPADA DATTA**  
*Membership No.* 057891  
*of* **GUWAHATI**  
*has successfully completed practical training*  
*and has passed the*  
**Information Systems Audit (ISA)**  
*Assessment Test conducted by*  
**The Institute of Chartered Accountants of India**  
*in the month of* **June, 2011**

*Given under the Common Seal of*  
**The Institute of Chartered Accountants of India**  
*this* **19th day of July, 2011**

  
**(T. Karthikeyan)**  
**SECRETARY**



  
**(G. Ramaswamy)**  
**PRESIDENT**



Roll No. 1790

# The Institute of Chartered Accountants of India



## Post Qualification Course in Information Systems Audit (ISA)

*This is to certify that*  
**RAVINDRA JAIN**

*Son of* **DHRAM CHAND JAIN**

*Membership No.* **065585**

*of* **KOLKATA**

*has successfully completed practical training  
and has passed the*

*Information Systems Audit (ISA)*

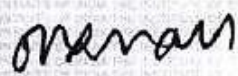
*Assessment Test conducted by*

*The Institute of Chartered Accountants of India*

*in the month of* **December, 2012**

*Given under the Common Seal of  
The Institute of Chartered Accountants of India  
this 21st day of January, 2013*

  
(T. Karthikeyan)  
SECRETARY

  
(Jaydeep Narendra Shah)  
PRESIDENT



UNIVERSITY OF CALCUTTA



This is to certify that

*Pradip Datta*

obtained the degree of Bachelor of Laws  
in this University at the Annual  
Examination in the year 1988, and that  
he/she was placed in the Second Class.



Senate House,

The 7th March, 1991.

*Shayl Chandra*

Vice-Chancellor.



NS 025748

ACS No.



**THE INSTITUTE OF  
Company Secretaries of India**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

## CERTIFICATE OF MEMBERSHIP

*This is to certify that*

of

was admitted as an

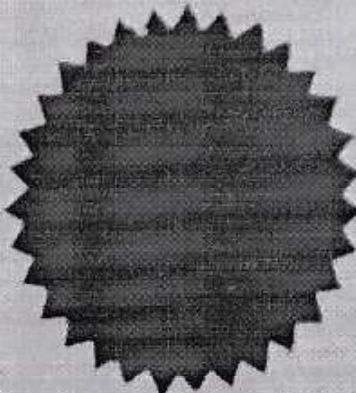
### Associate

of *The Institute of Company Secretaries of India*

on the \_\_\_\_\_ day of \_\_\_\_\_ Two thousand \_\_\_\_\_

Given by the Council under the common seal of *The Institute of  
Company Secretaries of India*, this \_\_\_\_\_

day of \_\_\_\_\_ Two thousand \_\_\_\_\_



*Secretary*

*President*

(This certificate is the property of the Institute)

Certificate No.: FXTM 368

Reg. No. : FXTM/17/K/563

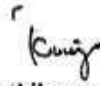



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

*Certificate Course on Forex and Treasury Management*

## Certificate

This is to certify that CA. Ravindra Jain, Membership No. 065585  
has successfully completed the **Certificate Course on Forex and Treasury Management** conducted  
by the Committee on Financial Markets and Investors' Protection of the Institute of Chartered  
Accountants of India held in May, 2014.

  
Shri T. Karthikeyan  
Secretary  
ICAI

  
CA. Mukesh Singh Kushwah  
Vice-Chairman  
Committee on Financial Markets and  
Investors' Protection, ICAI

  
CA. Jay Ajit Chhaura  
Chairman  
Committee on Financial Markets and  
Investors' Protection, ICAI

Place : New Delhi

Date : 26.08.2014







Certificate No. : 85018-5077875-1666

Batch : I / 2020


# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

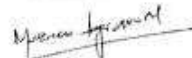
Certificate Course on Forensic Accounting and Fraud Detection

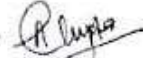
## Certificate

This is to certify that CA. PARIKSHIT BANERJEE,  
Membership No. 308141 has successfully completed the Certificate Course on Forensic  
Accounting and Fraud Detection conducted by the Digital Accounting and Assurance Board (DAAB)  
of the Institute of Chartered Accountants of India.

New Delhi  
19 Jan 2021

  
**Rakesh Sehgal**  
Acting Secretary, ICAI

  
**CA. Manu Agrawal**  
Chairman, DAAB, ICAI

  
**CA. Atul Kumar Gupta**  
President, ICAI

"This certificate is neither a Degree nor a Diploma, being awarded by the Institute to its members in terms of the Chartered Accountants Act, 1949 and Regulations framed thereunder."



Certificate No. : 91266-5079120-1666

Batch : II/ 2023



# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

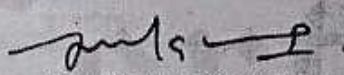
Certificate Course on Internal Audit


## Certificate

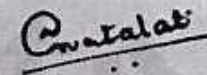


This is to certify that CA. PRASHANT KUMAR GUPTA  
Membership No. 551902 has successfully completed the Certificate Course on  
**Internal Audit** conducted by the Board of Internal Audit & Management Accounting of the  
Institute of Chartered Accountants of India, New Delhi.

New Delhi  
18 September, 2023

  
CA. (Dr.) Jai Kumar Batra  
Secretary, ICAI

  
CA. Rajendra Kumar P  
Chairman, Board of Internal Audit &  
Management Accounting, ICAI

  
CA. Aniket Sunil Talati  
President, ICAI

\*This Certificate is neither a Degree nor a Diploma, being awarded by the Institute to its members in virtue of the Chartered Accountants Act, 1949 and Regulations framed thereunder.\*



The Institute of Chartered Accountants of India



Certificate of Membership

This is to certify that  
Bandyopadhyay Nirupam  
Membership No. 058495 of Khardha  
was admitted as an Associate of the Institute  
on the Twentieth day of August, 1997.

Given by the Council  
under the Common Seal of the  
Institute of Chartered Accountants of India,  
this Thirty first day of August, 1997.

*Ashok Haldia*  
(ASHOK HALDIA)  
Secretary

*M M Chitale*  
(M M CHITALE)  
President



# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to certify that  
 Madhumoy Chakrabarti  
 Son of Rakhal Chakrabarty  
 Membership No. 059207 of Howrah  
 was admitted as a Fellow of the Institute  
 on the Eighteenth day of December, 2006.

Given by the Council  
 under the Common Seal of the  
 Institute of Chartered Accountants of India,  
 this Thirty first day of December, 2006.



*Ashok Haldia*  
 (ASHOK HALDIA)  
 Secretary

*T N Manoharan*  
 (T N MANOHARAN)  
 President



*Handwritten signature*





# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Gobinda Saha  
 Son of Baidyanath Saha  
 Membership No. 064984 of Kolkata  
 was admitted as a Fellow of the Institute  
 on the Twenty third day of August, 2012 and  
 he is entitled to use the letters F.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirty first day of August, 2012.



*[Signature]*  
 084084



*[Signature]*  
 (T KARTHIKEYAN)  
 Secretary

*[Signature]*  
 (JAYDEEP NARENDRA SHAH)  
 President



# The Institute of Chartered Accountants of India




## Certificate of Membership


This is to Certify that  
 Pradiy Datta  
 Son of Kalipada Datta  
 Membership No. 057891 of Kolkata  
 was admitted as a Fellow of the Institute  
 on the Second day of July, 2020 and  
 he is entitled to use the letters F.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirty first day of July, 2020.



057891

  
 (RAKESH SEHGAL)  
 Acting Secretary

  
 (ATUL KUMAR GUPTA)  
 President





# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to certify that

Ravindra Jain

Son of Late Dhram Chand Jain

Membership No. 065585 of Kolkata

was admitted as an Associate of the Institute  
on the Fourth day of December, 2006.

Given by the Council

under the Common Seal of the  
Institute of Chartered Accountants of India,  
this Thirty first day of December, 2006.



*Ashok Haldia*  
(ASHOK HALDIA)  
Secretary

*T N Manoharan*  
(T N MANOHARAN)  
President



# The Institute of Chartered Accountants of India



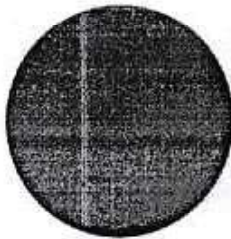
## Certificate of Membership

This is to Certify that  
 Smritibrata Chakrabarti  
 Son of Late Paresh Chandra Chakrabarti  
 Membership No. 050320 of Kolkata  
 was admitted as a Fellow of the Institute  
 on the Eleventh day of December, 2009.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirty first day of December, 2009.



*Smritibrata Chakrabarti*  
 050320



*(T. Karthikeyan)*  
 (T KARTHIKEYAN)  
 Secretary

*(Uttam Prakash Agarwal)*  
 (UTTAM PRAKASH AGARWAL)  
 President





The Institute of Chartered Accountants of India



Certificate of Membership

This is to certify that  
Chatterjee Anish Shovan  
Membership No. 004950 of Calcutta  
was admitted as a Fellow of the Institute  
on the Twenty first day of April, 1995.

Given by the Council  
under the Common Seal of the  
Institute of Chartered Accountants of India,  
this Thirtieth day of June, 1995.

A. K. Majumdar  
(A K MAJUMDAR)  
Secretary



(Y M KALE)  
President



# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Subrata Kumar Sarkar  
 Son of S K Sarkar  
 Membership No. 405966 of Sambalpur  
 was admitted as a Fellow of the Institute  
 on the Eighth day of August, 2017 and  
 he is entitled to use the letters F.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirtieth day of November, 2017.



405966

(V SAGAR)  
 Secretary

(NILESH S VIKAMSEY)  
 President



# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Parikshit Banerjee  
 Son of Abhijit Banerjee  
 Membership No. 308141 of Bhubaneswar  
 was admitted as a Fellow of the Institute  
 on the Twelfth day of January, 2024 and  
 he is entitled to use the letters F.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirty first day of January, 2024.



*Parikshit Banerjee*  
 308141



*Jai Kumar Batra*  
 (JAI KUMAR BATRA)  
 Secretary

*Aniket S Talati*  
 (ANIKET S TALATI)  
 President



THE INSTITUTE OF  
CHARTERED ACCOUNTANTS OF INDIA



**Certificate of Membership**

*This is to certify that  
Ajay Kumar Paul  
of Rahara was admitted  
as an Associate  
of the Institute on the Eighth day  
of April 1985.*

*Given by the Council under  
the Common Seal of the Institute of  
Chartered Accountants of India,  
this 30th day of April 1985.*



Membership No. 300-52607

*R. Chakraborty*

Secretary

*S. S. Sanyal*

President

# The Institute of Chartered Accountants of India



## Certificate of Membership

*This is to certify that*

*Ranajit Roy*

*Membership No. 4678 of Calcutta*  
*was admitted as a Fellow of the Institute*  
*on the Twelfth day of August 1991.*

*Given by the Council*

*under the Common Seal of the*  
*Institute of Chartered Accountants of India,*  
*this Third day of September 1991.*

*A. K. Majumdar.*

*(S. K. Majumdar)*

*Secretary*

*(H. M. Agarwal)*

*President*





# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that

Subrata Datta

Son of Late S K Datta

Membership No. 056757 of Kolkata  
was admitted as a Fellow of the Institute  
on the Fifth day of January, 2009.

Given by the Council

under the Common Seal of

the Institute of Chartered Accountants of India,  
this Thirty first day of January, 2009.



056757



*(Signature)*  
(T KARTHIKEYAN)  
Secretary

*(Signature)*  
(VED KUMAR JAIN)  
President



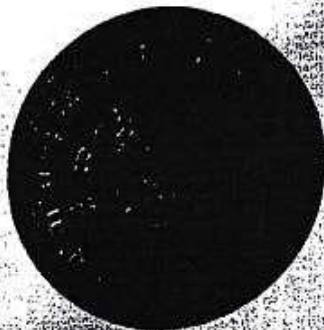
# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Kumar Akash Singh  
 Son of Akhileshwar Prasad Singh  
 Membership No. 421411 of Patna  
 was admitted as a Fellow of the Institute  
 on the First day of February, 2018 and  
 he is entitled to use the letters F.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Twenty eighth day of February, 2018.



*(Signature)*  
 421411

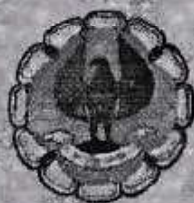
(V SAGAR)  
 Secretary



*(Signature)*  
 (NAVEEN N D GUPTA)  
 President



The Institute of  
Chartered Accountants of India



Certificate of Membership

*This is to certify that  
Amrendra Nath Sen*

*Membership No. 400 73736 of Dhanbad  
was admitted as an Associate of the Institute  
on the Thirteenth day of July 1989*

*Given by the Council  
under the Common Seal of the  
Institute of Chartered Accountants of India,  
this Thirtyfirst day of August 1989*



*M. C. Narasimhan*

*(M. C. Narasimhan)  
Secretary*

*K. G. Somani*

*(K. G. Somani)  
President*



# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Prashant Kumar Gupta  
 Son of Tribhuvan Kumar Gupta  
 Membership No. 551902 of New Delhi  
 was admitted as an Associate of the Institute  
 on the Sixteenth day of January, 2019 and  
 he is entitled to use the letters A.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Twenty eighth day of February, 2019.



551902



*Amajed*

*(Signature)*  
 (RAKESH SEHGAL)  
 Acting Secretary

(PRAFULLA P CHHAJED)  
 President



THE INSTITUTE OF  
CHARTERED ACCOUNTANTS OF INDIA



Certificate of Membership

*This is to certify that  
James Bose  
of Calcutta was admitted  
as an Associate  
of the Institute on the Tenth day  
of April 1978  
Given by the Council under  
the Common Seal of the Institute of  
Chartered Accountants of India,  
this 30<sup>th</sup> day of April 1978*



Membership No. 300-50405

*Secretary*

*President*



# The Institute of Chartered Accountants of India



## Certificate of Membership


This is to Certify that  
Harshit Shukla  
Son of Deelip Shukla  
Membership No. 444418 of Kanpur  
was admitted as an Associate of the Institute  
on the Eighteenth day of August, 2019 and  
he is entitled to use the letters A.C.A. after his name.

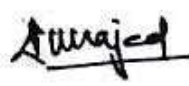
Given by the Council  
under the Common Seal of  
the Institute of Chartered Accountants of India,  
this Thirty first day of August, 2019.



*Harshit*

444418

  
(RAKESH SEHGAL)  
Acting Secretary

  
(PRAFULLA P CHHAJED)  
President





# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Sparsh Maheshwari  
 Son of Arvind Kumr Maheshwari  
 Membership No. 558113 of Faridabad  
 was admitted as an Associate of the Institute  
 on the Twenty seventh day of January, 2020 and  
 he is entitled to use the letters A.C.A. after his name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirty first day of January, 2020.



*Sparsh*  
 558113

*(Signature)*  
 (RAKESH SEHGAL)  
 Acting Secretary

*Aurajed*  
 (PRAFULLA P CHHAJED)  
 President





## The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

### MEMBER CARD

MRN	566401	Sex	FEMALE	Nationality	INDIAN	Blood Group	
Name	CA SHWETA GUPTA			Date of Birth	09/Jul/1990	PAN NO.(by IT Dept.)	
Qualification				Enrolment Date	10/Mar/2022	Current COP Date	
A/F	Associate			COP Initial Date			
Father's Name	SHIV NARAYAN GUPTA			Fellowship Date			

#### STATUS:

Holding COP	No	Employment	No	Paid Assistant	No	Personal Practice	No
Proprietor	No	Partnership	No	CABF Life Mem.			

#### ADDRESS DETAILS:

Prof Addr	TEL. No.	0	Res. Addr	TEL. No.	
HOUSE NO B 136 STREET NO 10 NEW USMANPUR FIRST PUSTA	FAX. No.		HOUSE NO B-136 STREET NO 10 NEW USMANPUR FIRST PUSTA DELHI	FAX. No.	
DELHI	MOBILE. No.	8178134550		MOBILE. No.	8178134550
DELHI (DELHI) INDIA - 110053	EMAIL	SHWETA8459@GMAIL.COM	DELHI (DELHI) IND - 110053	EMAIL	caSHWETA Gupta22@GMAIL.COM

2023/Dec/26 16:28:49 Page 1 of 2



<b>MEMBERSHIP REMOVALS:</b>							
FROM		TO		REASON FOR REMOVAL			
<b>COP CANCELLATIONS:</b>							
FROM		TO		REASON FOR REMOVAL			
<b>POST QUALIFICATION DETAILS:</b>							
QUALIFICATION NAME				YEAR OF COMPLETION			
<b>EMPLOYMENT DETAILS:</b>							
Name of the Company				Dt. of Joining		null	
Designation				Type/Code			
Address							
<b>FIRM/SOLE PRACTICE DETAILS:</b>							
From	Till	Firm No	Firm Name	City & Pincode	Status	Incharge Place	Merge(Y/N)
<b>ARTICLE/AUDIT TRAINING (List of student undergoing training):</b>							
SRN	Student's Name		Status	Comm. DT.		Term. DT.	
Total Articles Trained			0				

**TOTAL CPE CREDITS (Structured and unstructured -updated as on date):(AS ON 23-MAR-2017):** Hrs.(It is possible that in cases the number of CPE credit may differ to what is printed in the entry on records format.

In such case, the member is requested to contact the programme organising unit for resolving the discrepancy.

- The data as given above are correct and no change is required/need correction(s) as pointed out above.
- Any change in the employment(s) should be intimated with exact date of leaving/joining (i.e date, month & year) with designation and postal address of the employer(s).
- \*In the Articles/Audit training details indicates that vacancy is available against this student and this also covers forms 108 received but pending for want of documents.
- \*CPE hours under updation.





# The Institute of Chartered Accountants of India



## Certificate of Membership

This is to Certify that  
 Ms. Prachi Agrawal  
 Daughter of Rakesh Agrawal  
 Membership No. 460751 of Chhataryur  
 was admitted as an Associate of the Institute  
 on the Fifteenth day of March, 2022 and  
 she is entitled to use the letters A.C.A. after her name.

Given by the Council  
 under the Common Seal of  
 the Institute of Chartered Accountants of India,  
 this Thirty first day of March, 2022.



*Prachi Agrawal*  
 460751

*Jai Kumar Batra*  
 (JAI KUMAR BATRA)  
 Secretary

*Debashis Mitra*  
 (DEBASHIS MITRA)  
 President





# The Institute of Cost Accountants of India



## Certificate of Membership

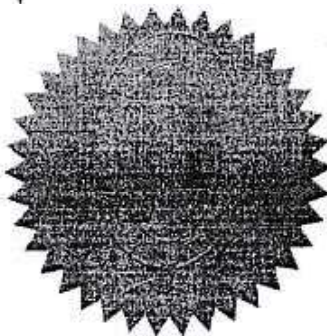
*This is to certify*

*Amitava Saha*

*of Rupnarayanpur Bazar*

*a Fellow member of the Institute of Cost Accountants  
of India is entitled to use the descriptive letters  
FCMA after his name with effect from 1st February,  
2012.*

*This the second day of July, 2012.*



*A. Saha*

*President*

*The Institute of Cost Accountants of India* *Membership No. 41408*



**Certificate of Membership**

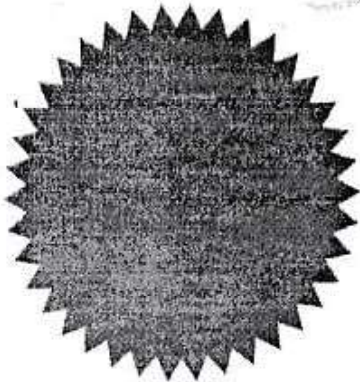
*This is to Certify that*

*Kingsuk Mitra  
of Asansol*

*was admitted as an Associate of the Institute of Cost  
Accountants of India on the fifth day of December Two  
Thousand Sixteen.*

*Given by the Council under the Common Seal of the  
Institute of Cost Accountants of India.*

*This the seventh day of December, 2016.*



*Manager  
Secretary*

Membership No. 26292

# The Institute of Cost and Works Accountants of India



## Certificate of Membership

This is to certify that

*Ashoke Kumar Bid*  
*of Barjora (W.B.)*

*was admitted as an Associate of the Institute of  
Cost and Works Accountants of India on the  
sixteenth day of April two thousand seven.*

*Given by the Council under the Common  
Seal of the Institute of Cost and Works  
Accountants of India*

*This the twenty ninth day of June 2007.*



*[Signature]*  
President

*[Signature]*  
Secretary



# The Institute of Cost Accountants of India

Membership No. 43586



## Certificate of Membership

*This is to Certify that*

*Aritra Roy  
of Kolkata*

*was admitted as an Associate of the Institute of Cost Accountants of India on the fifth day of December Two Thousand Seventeen.*

*Given by the Council under the Common Seal of the Institute of Cost Accountants of India.*

*This the eleventh day of December, 2017.*



*W. Samyuel  
Secretary*



REDMI NOTE 5 PRO  
MI DUAL CAMERA





राइट्स लिमिटेड  
(भारत सरकार का प्रतिष्ठान)  
**RITES LIMITED**  
(Schedule 'A' Enterprise of Govt. of India)

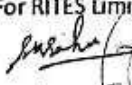
No. RITES/ERPO/ACCTS/2022-23  
Date 13<sup>th</sup> March 2023

To  
The Partner-in-charge  
M/S Nirupam Associates  
(Chartered Accountants)  
Rashkhola Para  
Khardah  
Kolkata, Pin -700117

**TO WHOM IT MAY CONCERN**

This is to certify that M/S Nirupam & Associates, Chartered Accountants had performed Internal Audit of RITES Limited, Kolkata under SAP environment for the following FY:  
Financial year 2013-14 (vide appointment letter no.RITES/SECY/56 dt.04.07.2013)  
Financial year 2014-15 (vide appointment letter no.RITES/SECY/56 dt.28.05.2014)  
Financial year 2015-16 (vide appointment letter no.RITES/SECY/56 dt.27.04.2015)  
Financial year 2019-20 (vide appointment letter no.RITES/SECY/56 dt.27.06.2019)  
Financial year 2020-21 (vide appointment letter no.RITES/SECY/56 dt.13.07.2020)  
Their performance of the assignment was satisfactory.

For RITES Limited

  
Sunil Kumar Sahoo  
DGM/F



***Transforming to GREEN***

कॉर्पोरेट कार्यालय: शिखर, प्लॉट नं. 1, सेक्टर-29, गुरुग्राम-122 001 (भारत), Corporate Office: Shikhar, Plot No.1, Sector-29, Gurugram-122 001 (INDIA)  
पंजीकृत कार्यालय: स्कोप मीनार, लक्ष्मी नगर, दिल्ली-110 092 (भारत), Registered Office: SCOPE Minar, Laxmi Nagar, Delhi- 110 092 (INDIA)  
दूरभाष (Tel.): (0124) 2571666, फैक्स (Fax): (0124) 2571660, ई.मेल (E-mail) info@rites.com वेबसाइट (Website): www.rites.com  
CIN: L74899DL1974GOI007227



West Bengal Highway Development Corporation Limited

## West Bengal Highway Development Corporation Limited ( A Wholly Owned Company of Govt. of West Bengal )

HRBC Bhawan, 4th & 5th Floor, Munshi Premchand Sarani, Kolkata - 700021  
Tel. : (033) 2262 5267, Tele Fax : (033) 2262 5266, E-mail : info@wbhdcl.gov.in  
Corporate Identity Number : U45203WB2012SGC180687

[www.wbhdcl.gov.in](http://www.wbhdcl.gov.in)

### TO WHOM IT MAY CONCERN

This is to certify that Nirupam & Associates, Chartered Accounts had performed Internal Audit of West Bengal Highway Development Corporation Limited for the financial year 2020-21 & 2021-22.

Their performance of the assignment was satisfactory.

Date: 1/2/2023

Place: Kolkata

*Ray*

For West Bengal Highway Development  
Corporation Limited



नार्थ ईस्टर्न कोलफील्ड्स

कोल इण्डिया लिमिटेड

(महाराज कम्पनी)

महा प्रबंधक का कार्यालय

मार्गेरिटा - 786181 (असम)

फैक्स - 03751-220354/220217

कॉर्पोरेट आईडी नं. L23109WB1973GOI028844



**NORTH EASTERN COALFIELDS**

**Coal India Limited**

(A Maharatna PSU under MoC)

Office of the General Manager

Margherita-786181 (ASSAM)

Fax- (03751) – 220354/220217

Corporate ID No. L23109WB1973GOI028844

Ref No. AFM/NEC/Fin/23-24/ 111(A)

Date:30.05.2024

**PERFORMANCE CERTIFICATE**

This is to certify that M/S Nirupam and Associates, Chartered Accountants conducted internal audit of our area, North Eastern Coal Fields, Coal India Limited, for the period April 2023 to March 2024 and their performance was satisfactory.

Area Finance Manager  
North Eastern Coal Fields  
Coal India Limited

क्षेत्रीय प्रबंधक ( वित्त )

एथ इन्डियन कोलफील्ड्स मार्गेरिटा

Area Manager (Finance)

North Eastern Coalfields, CIL

Margherita Assam, 786181





बीईएमएल लिमिटेड  
बीईएमएल लिमिटेड  
BEML LIMITED

Schedule 'A' Company under Ministry of Defence, Govt. of India  
Defence & Aerospace | Mining & Construction | Rail & Metro

TO WHOM IT MAY CONCERN

We would like to state that M/s Nirupam & Associates, Chartered Accounts had performed Transaction Audit of BEML Limited Regional Office (RO) Mumbai (including District Offices (Dos) Ahmedabad, Udaipur, Panjim) for the year 2022-23 under SAP environment satisfactorily.

Note: This letter is issued at the request of Nirupam & Associates, Chartered Accountants

Date: 24.01.2023

V. Khurana  
For BEML Limited

Place: Bandra west, Mumbai



बॉयफ्रीड कार्यालय :  
बेम्बर लोपा, २१/१, चौथा मुख्य मार्ग,  
एन.आर. नगर, बंगलूरु - ५६००२७.  
BEML Soudha, 23/1, 4th Main, S R Nagar, Bangalore - 560027,  
Tel. +91 80 2296 3200, 1800 425 2365  
CIN:L35202KA1964GOI001530, GST NO. 29AAACB8433D12U

[www.bemlindia.in](http://www.bemlindia.in)

Regional Office - BEML Limited  
BEML HOUSE, 32/A, Bazar Road,  
Near Jain Mandir, Bandra West  
Mumbai - 400 050  
Email - mw@beml.co.in  
Tel - 022 26423928, 26428849  
GST - 27AAACB8433D12Y

<b>NE-II Telecom Circle</b> (Arunachal Pradesh, Manipur & Nagaland States) Telecom Exchange Building Dimapur-797112 : Nagaland		<b>BHARAT SANCHAR NIGAM LIMITED</b> (A Govt. of India Enterprise)
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**TO WHOM IT MAY CONCERN**

This is to certify that Nirupam & Associates, Chartered Accounts had performed Statutory Audit of BHARAT SANCHAR NIGAM LIMITED (NE-II, Telecom Circle) for the Quarters of the following financial years under SAP environment:

1. 1<sup>st</sup> Quarter 2020-21
2. 2<sup>nd</sup> Quarter 2020-21
3. 3<sup>rd</sup> Quarter 2020-21
4. 4<sup>th</sup> Quarter 2020-21
5. 1<sup>st</sup> Quarter 2021-22
6. 2<sup>nd</sup> Quarter 2021-22
7. 3<sup>rd</sup> Quarter 2021-22
8. 4<sup>th</sup> Quarter 2021-22
9. 1<sup>st</sup> Quarter 2022-23
10. 2<sup>nd</sup> Quarter 2022-23
11. 3<sup>rd</sup> Quarter 2022-23

Their performance of the assignment was satisfactory.

Date: 01.02.2023  
Place: DIMAPUR NAGALAND

  
 Dy. General Manager (F)/IFA  
 Q/O NE-II Telecom Circle  
 Dimapur - 797112  
 For BSNL



**NE-II Telecom Circle**  
(Arunachal Pradesh,  
Manipur & Nagaland States)  
Telecom Exchange Building  
Dimapur-797112 : Nagaland



**भारत संचार निगम लिमिटेड**  
(भारत सरकार का उपक्रम)  
**BHARAT SANCHAR NIGAM LIMITED**  
(A Govt. of India Enterprise)

**TO WHOM IT MAY CONCERN**

This is to certify that Nirupam & Associates, Chartered Accountants had performed Statutory Audit of BHARAT SANCHAR NIGAM LIMITED (NE-II, Telecom Circle) for the Final Audit report of 2022-2023 under SAP Environment.



Date: 17.05.2023  
Place: Dimapur,

For BSNL

*[Signature]*  
13/5/23  
Dy. General Manager F/AFA  
O/O NE-II Telecom Circle  
Dimapur - 797112





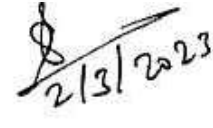
 <p>भारत 2023 INDIA</p> 		<p>Eastern Coalfields Limited (A Subsidiary of Coal India Ltd) Internal Audit Department Sanctoria, PO. Dishegarh Dist. Burdwan 713333 ईस्टर्न कोलफील्ड्स लिमिटेड (कोल इंडिया का एक उपक्रम) सांकोडिया, पो: डिशेरगढ़ जिला: बर्धमान ७१३३३३ ईमेल: iadecf@yahoo.in</p>
--	---	--

Ref: ECL/IAD/2022-23/

Date: 02.03.2023

### PERFORMANCE CERTIFICATE

This is to certify that Internal Auditor M/s.Nirupam & Associates, chartered Accountants, have conducted internal audit for the period from October 2017 to March 2019 in time and their performance remained satisfactory.

for   
2/3/2023  
HOD,  
Internal Audit Department,  
Eastern Coalfields Limited.





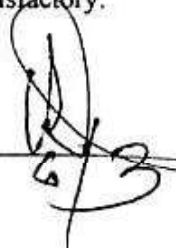
**EASTERN COALFIELDS LIMITED**  
 (A Subsidiary of Coal India Limited &  
 A Public Sector Undertaking)  
**Office of the General Manager**  
**Sonepur Bazari Area**  
 PO: Bahula, Dt. Paschim Bardhaman  
 West Bengal – 713322  
 CIN U10101WB1975GOI030295

Ref No: GM/SBA/Fin/22-23/ 7374

Dated: 06.03.2023

### PERFORMANCE CERTIFICATE

This is to certify that M/S Nirupam and Associates, Chartered Accountants conducted internal audit of our area, Sonepur Bazari Area, ECL for the period April 2019 to March 2020 and their performance was satisfactory.

  
 Area Finance Manager  
 Sonepur Bazari Area





नैशनल टेक्सटाईल कॉर्पोरेशन लिमिटेड  
NATIONAL TEXTILE CORPORATION LIMITED

CIN- U74899DL1968GOI004866

SUB OFFICE, KOLKATA

7, J.L.N. ROAD, KOLKATA - 700013

Ph: 91 33 2228-9512, fax: 91 33 2228 0193

**TO WHOM IT MAY CONCERN**

This is to certify that Nirupam & Associates, Chartered Accounts had performed Statutory Audit of National Textile Corporation Ltd, Sub-Office Kolkata for the Quarters of the following financial years:

1. 1 st Quarter 2017-18
2. 2 nd Quarter 2017-18
3. 3 rd Quarter 2017-18
4. 4 th Quarter 2017-18
5. 1 st Quarter 2018-19
6. 2 nd Quarter 2018-19
7. 3 rd Quarter 2018-19
8. 4 th Quarter 2018-19
9. 1 st Quarter 2019-20
10. 2 nd Quarter 2019-20
11. 3 rd Quarter 2019-20
12. 4 th Quarter 2019-20

Their performance of the assignment was satisfactory.

Thanking You,

Yours faithfully

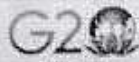
(Tapan Kumar Parui)  
Manager (Finance)

Date: 28.02.2023

Place: Kolkata







ONE EARTH - ONE FAMILY - ONE FUTURE



एनएचपीसी लिमिटेड

**NHPC Limited**

(A Spec. of India Enterprises)

CIN: L40101HR1975GOI032564

Dated : 06.06.2023

### Completion Certificate

This is to certify that M/s Nirupam & Associates, Chartered Accountants, Rashkhola Para, Khardah, Kolkata-700117 was appointed for conducting Physical Verification of Stores and Fixed Assets of NHPC Limited for the financial year 2017-18, 2018-19 and 2019-20 and the service provided by M/s Nirupam & Associates was found to be satisfactory.

Financial Year	LOA No.	Name of Unit of NHPC Ltd. for which the Physical Verification Audit work was assigned
2017-18	LOA No. NH/FA/PAMG/1545-I/, Dated 22.01.2018	TLDP-III Power Station
2018-19	LOA No. NH/FA/PAMG/1545-I/, Dated 21.08.2018	Rangit Power Station
2019-20	LOA No. NH/FA/PAMG/1545-I/, Dated 10.09.2019	TLDP-III Power Station

It is also certified that the above assignments were successfully completed.

6/6/2023

Dy. General Manager (Finance)  
NHPC Limited  
Corporate Office  
Sector-33, Faridabad (Haryana)

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्प्लेक्स, सेक्टर-33, फरीदाबाद - 121 003 (हरियाणा)  
Regd. Office: NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)  
Website: www.nhpcindia.com Email: nhpc@nhpc-india.com



# NTPC LIMITED

## Work Completion Certificate

1.	Name of the work	:	Physical Verification of Stores & Spares at Talcher Kaniha Unit for FY Year 2021-22
2.	Name of the contractor	:	Nirupam & Associates, Kolkata
3.	LOA no & date	:	Email order dated 26.11.2021
4.	Date of start as per LOA	:	01.01.2022
5.	Actual date of start	:	31.01.2022
6.	Schedule date of completion	:	28.02.2022
7.	Actual date of completion	:	11.02.2022
8.	Value as per LOA	:	2,00,000.00
9.	Executed value of work	:	2,00,000.00
10.	Any defects to be rectified	:	NA
11.	Items for which payment to be made at reduced rate	:	NA

It is certified that the above work has been completed on the date mentioned above as per LOA terms & conditions.

Mere issuance of certificate will not relieve you from your obligations/liabilities under terms and condition of contract including contractor's obligation during Defects Liability period and completion of guarantee Test(s) in accordance with contract, if applicable.

For any interpretations (in any form) arising due to issuance of "Work Completion Certificate" GCC/SCC shall prevail.

*Rajeev Ranjan*  
Rajeev Ranjan

DGM(Finance)

Engr-in-charge



  
 बैंक ऑफ़ इंडिया  
 Bank of India **BOI**  
**बैंक ऑफ़ इंडिया/Bank of India**  
 Maulali Branch  
 81/2 A J C Bose Road,  
 Kolkata - 700014  
 Email: Maulali.Kolkata@bankofindia.co.in

---

**Statutory Branch Audit Completion Certificate**

This is to certify that Auditor M/S NIRUPAM & ASSOCIATES, Chartered Accountants have conducted Statutory Audit of our branch for the FY 2022-23 in time and their performance remained satisfactory.

कृते बैंक ऑफ़ इंडिया  
 For BANK OF INDIA

10/04/2023,  
 वरिष्ठ शाखा प्रबंधक  
 Senior Branch Manager  
 मौलाली शाखा, कोलकाता- 14  
 Maulali Branch, Kolkata-14

**Senior Branch Manager**

**Maulali Branch**







# The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

## Peer Review Board

Peer Review Certificate No.: 014253

This is to certify that the Peer Review of

*M/s Nirupam & Associates*

*Rashkhola Para, P.O. Khardah,*

*Dist-24 Parganas (N),*

*Kolkata-700117*

*FRN No. 323575E*

**has been carried out for the period**

**2018-2021**

pursuant to the *Statement on Peer Review*, issued by the Council of The Institute of Chartered Accountants of India.

**This Certificate shall be effective from: 28-04-2022**

**The Certificate shall remain valid till: 30-04-2025**

**Issued at New Delhi on 31-05-2022**

*e.v Chitale*

CA. Chandrashekhar  
Vasant Chitale  
Chairman  
Peer Review Board

*Anuj Goyal*

CA. Anuj Goyal  
Vice-Chairman  
Peer Review Board

*Nidhi*

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 'Statement on Peer Review'.



No. 007769



# Peer Review Certificate

Peer Review Board

The Institute of Chartered Accountants of India  
New Delhi

This is to certify that the Peer Review of

*M/s Nirupam & Associates*

*Rash Khola Para, Po: Khardah*

*Kolkata - 700117*

*FRN 323575E*

(Name of PU, Address, FR No./M. No.)

has been carried out for the period

*01.04.2010-31.03.2013*

by Reviewer CA *Basu Sovone*

pursuant to the Statement on Peer Review.

Issued at New Delhi on this

*9<sup>th</sup>* day of *February*, 2015

*[Signature]*  
CA NAVEEN N D GUPTA  
Chairman  
Peer Review Board

*[Signature]*  
CA MURESH SINGH KUSHWAH  
Vice-Chairman  
Peer Review Board

*[Signature]*  
CA ASHOK KAPOOR  
Secretary  
Peer Review Board

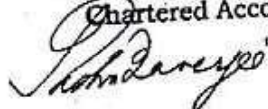




NIRUPAM & ASSOCIATES					
RASH KHOLA PARA, KIMARDAH - 700 117					
Balance Sheet as on 31st March 2024					
Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
<b>Capital Account:</b>			<b>Fixed Assets</b>		
<b>CA Nirupam Banerjee</b>			<b>AC Machine</b>	6,540.00	
Opening Balance	4,481,595.69		Less: Depreciation @15%	981.00	5,559.00
Add: Remuneration	168,180.00				
Add: Interest on Capital	419,947.81		<b>Computer</b>	42,596.58	
Add: Share of Profit	263,487.65		Add: Additions during the year	40,887.00	
	5,333,211.15	5,041,211.15		83,483.58	
Less: Drawings	292,000.00		Less: Depreciation @40%	33,393.00	50,090.58
<b>CA Madhuni Chakrabarti</b>			<b>Computer Accessories</b>	7,404.36	
Opening Balance	410,469.97		Less: Depreciation @40%	2,962.00	4,442.36
Add: Remuneration	309,000.00				
Add: Interest on Capital	48,000.00		<b>Furniture</b>	15,468.16	
Add: Share of Profit	67,560.94		Less: Depreciation @10%	1,547.00	13,921.16
	835,030.91	470,330.91			
Less: Drawings	365,000.00		<b>Mobile</b>	12,291.00	
<b>CA Gobind Saha</b>			Less: Depreciation @15%	1,844.00	10,447.00
Opening Balance	634,612.33				
Add: Remuneration	295,000.00		<b>Table Fan</b>	496.00	
Add: Interest on Capital	75,000.00		Less: Depreciation @10%	50.00	446.00
Add: Share of Profit	67,560.94				
	1,072,173.27	667,173.27	<b>Uro Clean Machine</b>	2,031.00	
Less: Drawings	405,000.00		Less: Depreciation @15%	305.00	1,726.00
<b>CA Parikshit Banerjee</b>			<b>Electric Fan</b>	1,458.00	
Opening Balance	236,063.34		Less: Depreciation @10%	146.00	1,312.00
Add: Remuneration	331,000.00				
Add: Interest on Capital	27,000.00		<b>Investments</b>		
Add: Share of Profit	20,268.28		<b>Term Deposit</b>		2,787,294.81
	614,331.62	259,331.62			
Less: Drawings	355,000.00		<b>Current Assets</b>		
<b>CA Subrata Kumar Sarkar</b>			<b>Deposits (Asset)</b>	14,000.00	
Opening Balance	489,305.42		<b>Loans &amp; Advances (Asset)</b>	84,000.00	
Add: Remuneration	290,000.00		<b>Sundry Debtors</b>	5,804,286.21	
Add: Interest on Capital	57,000.00		<b>TDS</b>	4,535,241.71	
Add: Share of Profit	11,512.19		<b>Accrued Interest on FD</b>	276,045.00	
	849,817.61	586,707.61	<b>Earnest Money Deposit</b>	348,253.00	
Less: Drawings	261,110.00		<b>Mumbai GST Input</b>	11,700.00	
<b>CA Prasant K. Gupta</b>			<b>Sweep Deposit - Yc</b>	210,000.00	11,283,525.92
Opening Balance	136,744.51				
Add: Remuneration	311,600.00				
Add: Interest on Capital	16,000.00				
Add: Share of Profit	31,780.47				
	498,124.98	254,524.98			
Less: Drawings	243,600.00				
<b>CA Himrajit Ray</b>					
Opening Balance	228,130.24		<b>Cash-in-hand</b>		23,146.61
Add: Remuneration	12,000.00				
Add: Share of Profit	13,512.19		<b>Bank Accounts</b>		
	253,642.43	244,642.43	<b>UTI (Titagarh)</b>	2,338.56	415,984.24
Less: Drawings	9,000.00		<b>PNB (High Court Br.)</b>	443,645.68	
<b>CA S. Chakrabarti</b>					
Opening Balance	325,813.06				
Add: Remuneration	309,000.00				
Add: Interest on Capital	38,000.00				
Add: Share of Profit	13,512.19				
	686,325.85	488,325.85			
Less: Drawings	198,000.00				

For NIRUPAM &amp; ASSOCIATES

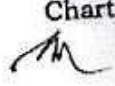
Chartered Accountants



Partner

For NIRUPAM &amp; ASSOCIATES

Chartered Accountants



Partner





<b>CA Ajay Kumar Paul</b>					
- Opening Balance	466,115.35				
Add: Remuneration	293,000.00				
Add: Interest on Capital	54,487.81				
Add: Share of Profit	13,512.19				
	827,115.35				
Less: Drawings	266,500.00	560,615.35			
<b>CA A. S. Chatterjee</b>					
- Opening Balance	372,670.98				
Add: Remuneration	303,000.00				
Add: Interest on Capital	44,000.00				
Add: Share of Profit	13,512.19				
	733,183.17				
Less: Drawings	260,000.00	473,183.17			
<b>CA Subrata Dutta</b>					
- Opening Balance	263,230.24				
Add: Remuneration	12,000.00				
Add: Interest on Capital	30,000.00				
Add: Share of Profit	13,512.19				
	318,742.43				
Less: Drawings	9,000.00	309,742.43			
<b>CA D. Dutta</b>					
- Opening Balance	-2,243.09				
Add: Remuneration					
Add: Share of Profit					
	-2,243.09				
Less: Drawings		-2,243.09			
<b>CA Kumar Akash Singh</b>					
- Opening Balance	106,501.99				
Add: Remuneration	600,000.00				
Add: Interest on Capital	11,000.00				
Add: Share of Profit	27,024.37				
	744,526.36				
Less: Drawings	638,024.37	106,501.99			
<b>CA Anarendra Nath Sen</b>					
- Opening Balance	208,747.95				
Add: Remuneration	323,500.00				
Add: Interest on Capital	24,000.00				
Add: Share of Profit	13,512.19				
	569,260.14				
Less: Drawings	327,510.00	241,750.14			
<b>CA Jayesh V. Shah</b>					
- Opening Balance	196,605.26				
Add: Remuneration	303,000.00				
Add: Interest on Capital	23,000.00				
Add: Share of Profit	33,780.47				
	556,385.72				
Less: Drawings	478,860.00	77,525.72			
<b>CA Ravinder Jain</b>					
- Opening Balance	123,037.30				
Add: Remuneration	345,000.00				
Add: Interest on Capital	14,000.00				
Add: Share of Profit	33,780.47				
	515,817.76				
Less: Drawings	363,180.00	152,637.76			

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Indra K. Sen*  
Partner


Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*M*

*Deba*  
Partner



<b>CA Pradip Dutta</b>					
Opening Balance	39,608.21				
Add: Remuneration	327,500.00				
Add: Interest on Capital	4,000.00				
Add: Share of Profit	33,780.47				
	404,888.68				
Less: Drawings	297,462.00	107,426.68			
<b>Loans (Liability)</b>					
Bank OD A/c	369,952.47				
CBLL	2,299.00	372,251.47			
<b>Current Liabilities</b>					
Duties & Taxes	495,902.27				
Vendor Creditors	10,740.00				
Outstanding Article Remuneration	16,900.00				
Outstanding Staff Remuneration	318,875.00				
Advance from Debitors	50,000.00				
Audit Fees Payable	8,000.00				
Provision for Income Tax	3,315,541.99	4,215,959.26			
		14,627,898.68			14,627,898.68
<p>Date: 25.09.2024 Place: Kolkata</p> <p>In Terms of our Audit Report on even date For A. K. Malik &amp; CO. Chartered Accountant FRN: 326280E</p> <p><i>A. K. Malik</i> (A. K. Malik) Partner M. No. 012868 UDIN:</p> 					

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Pradip Dutta*  
Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Pradip Dutta*  
Partner

NIRUPAM & ASSOCIATES RASH KHOLA PARA, KHARDAH - 700 117 Profit & Loss Account For the year ended 31st March 2024						
	Particulars	Amount Rs.	Amount Rs.		Particulars	Amount Rs.
	<b>Indirect Expenses:</b>				<b>Direct Income:</b>	
To	Article Remuneration	213,940.00		By	Audit Fees Received	12,728,331.35
To	Audit Fees	10,000.00				
To	Bank Charges	3,127.21			<b>Indirect Income:</b>	
To	Bonus & Gratia	202,400.00		By	Interest on Term Deposit	174,262.00
To	Car Running Expenses	128,620.00		By	Interest on TF Refund	7,956.00
To	Cleaning Expenses	9,300.00				182,218.00
To	Computer Maintenance	58,890.00				
To	Consultancy Charges	88,020.00				
To	Depreciation	41,228.00				
To	Donation and Subscription	500.00				
To	DSC Purchase	13,900.00				
To	Electric Charges	17,780.00				
To	Entertainment Expenses	13,264.00				
To	Interest Paid on D/D A/c	29,328.00				
To	Internet Expenses	4,129.00				
To	Legal Expenses	3,055.00				
To	LIC to Staff	57,154.00				
To	Lodging Expenses	11,190.00				
To	Medical Expenses	7,000.00				
To	Membership Fees	117,696.00				
To	Miscellaneous Expenses	65,894.58				
To	Office Rent	27,500.00				
To	Patna Branch Expenses	631,400.00				
To	Postage	25,030.00				
To	Printing & Stationery	60,559.00				
To	Professional Development Exp.	15,734.00				
To	Profession Tax	5,000.00				
To	Puja Expenses	851.00				
To	Repair & Maintenance	11,975.00				
To	Software Development Expenses	11,400.00				
To	Staff Remuneration	3,395,809.38				
To	Tender Expenses	66,454.80				
To	Traveling & Conveyance	1,162,212.40	6,510,343.37			
To	<b>Interest on Capital:</b>					
	N. Banerjee	419,947.81				
	M. Chakrabarti	48,000.00				
	G. Soha	75,000.00				
	Parikshit Banerjee	27,000.00				
	Subrata K. Sarkar	57,000.00				
	Prasant Kr Gupta	16,000.00				
	S. Chakrabarti	38,000.00				
	A.K. Paul	54,487.81				
	A. S. Chatterjee	44,000.00				
	S. Dutta	30,000.00				
	Kumar Akash Singh	11,000.00				
	Anamendra Nath Sen	24,000.00				
	J.V. Shah	23,000.00				
	Raviendra Jain	14,000.00				
	P. Dutta	4,000.00	885,435.62			

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Asim Banerjee*  
Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*M. Chakrabarti*  
Partner





To	<b>Partner's Remuneration:</b>					
	- N. Banerjee	168,180.00				
	- M. Chakrabarti	309,000.00				
	- G. Saha	295,000.00				
	- Parikshit Banerjee	331,000.00				
	- Subrata, K. Sarkar	290,000.00				
	- Prasant Kr Gupta	311,600.00				
	- R. Ray	12,000.00				
	- S. Chakrabarti	309,000.00				
	- A. K. Paul	293,000.00				
	- A. S. Chatterjee	303,000.00				
	- S. Dutta	12,000.00				
	- Kumar Akash Singh	600,000.00				
	- Amarendra Nath Sen	323,500.00				
	- J. V. Shah	303,000.00				
	- Ravindra Jain	345,000.00				
	- P. Dutta	327,500.00	4,532,780.00			
To	Net Profit		981,990.36			
			<b>12,910,549.35</b>			<b>12,910,549.35</b>
To	Provision for Income Tax		306,381.00	By	Net Profit	981,990.36
To	<b>Share of Profits:</b>					
	- Nirupam Banerjee	263,487.65				
	- Madhumay Chakrabarti	67,560.94				
	- Gobinda Saha	67,560.94				
	- S. Chakrabarti	13,512.19				
	- A. S. Chatterjee	13,512.19				
	- R. Ray	13,512.19				
	- S. Dutta	13,512.19				
	- S. K. Sarkar	13,512.19				
	- A. K. Paul	13,512.19				
	- Parikshit Banerjee	20,268.28				
	- Prasant Kr Gupta	33,780.47				
	- Kumar Akash Singh	27,024.37				
	- Amarendra Nath Sen	13,512.19				
	- J. V. Shah	33,780.47				
	- P. Dutta	33,780.47				
	- Ravindra Jain	33,780.47	675,609.36			
			<b>981,990.36</b>			<b>981,990.36</b>
<p>Date: 25.09.2024 Place: Kolkata</p> <p>In Terms of our Audit Report on even date For A. K. Mallik &amp; CO. Chartered Accountant FRN: 326280E <i>A. K. Mallik</i> (A. K. Mallik) Partner M. No. 012868 UDIN: 24012868BKBV9I7926</p>						

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Asish Dasgupta*  
Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Deba*  
Partner



NIRUPAM & ASSOCIATES RASHI KHOLA PARA, KHARDAH - 700 117 Balance Sheet as on 31st March 2023					
Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
<b>Capital Account:</b>			<b>Fixed Assets</b>		
<b>CA Nitupam Bhattacharya</b>			AC Machine	7,694.00	
- Opening Balance	4,390,157.50		Less: Depreciation @15%	1,154.00	6,540.00
Add: Remuneration	114,500.00				
Add: Interest on Capital	219,500.00		<b>Computer</b>	70,594.58	
Add: Share of Profit	205,728.53		Less: Depreciation @40%	28,398.00	42,596.58
	4,929,886.04	4,481,595.69	<b>Computer Accessories</b>	205.00	
Less: Drawings	448,290.35		Add: Additions during the year	2,191.36	
				9,306.36	
<b>CA Manjushree Chakraborty</b>			Less: Depreciation @40%	1,902.00	7,404.36
- Opening Balance	362,887.84		<b>Furniture</b>	10,238.00	
Add: Remuneration	429,000.00		Add: Additions during the year	6549.16	
Add: Share of Profit	47,586.13			17,187.16	
	819,469.97	410,469.97	Less: Depreciation @10%	1,719.00	15,468.16
Less: Drawings	429,000.00		<b>Mobile</b>	14,464.00	
			Less: Depreciation @15%	2,170.00	12,294.00
<b>CA Gobindji Saha</b>			<b>Table Fan</b>	551.00	
- Opening Balance	590,020.20		Less: Depreciation @10%	55.00	496.00
Add: Remuneration	429,000.00		<b>Uno Clean Machine</b>	2,369.00	
Add: Share of Profit	47,586.13		Less: Depreciation @15%	358.00	2,031.00
	1,066,612.33	634,612.33	<b>Electric Fan</b>	1,620.00	
Less: Drawings	432,000.00		Less: Depreciation @10%	162.00	1,458.00
			<b>Investments</b>		
<b>CA Parikshit Bhattacharya</b>			<b>Term Deposit</b>		2,684,367.81
- Opening Balance	221,787.50				
Add: Remuneration	374,000.00		<b>Current Assets</b>		
Add: Share of Profit	14,275.84		Deposits (Asset)	14000.00	
	610,063.34	489,305.42	Loans & Advances (Asset)	44000.00	
Less: Drawings	374,000.00		Sundry Debtors	5024651.23	
			<b>TDS</b>	3518178.04	
<b>CA Subrata Kumar Sarker</b>			Accrued Interest on FD	122809.00	
- Opening Balance	185,788.19		Earnest Money Deposit	316451.00	
Add: Remuneration	317,000.00		Municipal GST Input	11700.00	
Add: Interest on Capital	40,000.00		Sweep Deposits A/c	210000.00	9,161,791.27
Add: Share of Profit	9,517.23				
	848,305.42	489,305.42	<b>Cash-in-hand</b>		21,509.89
Less: Drawings	359,000.00		<b>Bank Accounts</b>		
			UBI (Tiragarh)	2,338.56	
<b>CA Prasant K. Gupta</b>			PNB (High Court Br.)	267,426.50	269,765.06
- Opening Balance	112,951.44				
Add: Remuneration	316,000.00				
Add: Share of Profit	23,793.07				
	452,744.51	336,744.51			
Less: Drawings	316,000.00				
<b>CA Rounit Baly</b>					
- Opening Balance	218,813.01				
Add: Remuneration	38,000.00				
Add: Share of Profit	8,517.23				
	246,330.24	228,330.24			
Less: Drawings	18,000.00				
<b>CA S. Chakraborty</b>					
- Opening Balance	369,756.43				
Add: Remuneration	316,500.00				
Add: Interest on Capital	36,000.00				
Add: Share of Profit	8,517.23				
	731,813.66	325,813.66			
Less: Drawings	406,000.00				
<b>CA Ajay Kumar Paul</b>					
- Opening Balance	474,598.12				
Add: Remuneration	306,500.00				
Add: Interest on Capital	47,000.00				
Add: Share of Profit	8,517.23				
	837,615.35	466,115.35			
Less: Drawings	371,500.00				

For NIRUPAM & ASSOCIATES  
Chartered Accountants

Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

Partner



<b>CA A. S. Chatterjee</b>					
- Opening Balance	425,463.75				
Add: Remuneration	313,000.00				
Add: Interest on Capital	40,000.00				
Add: Share of Profit	9,517.23				
	787,970.98				
Less: Drawings	-415,200.00		372,770.98		
<b>CA Subrata Dutta</b>					
- Opening Balance	253,713.01				
Add: Remuneration	18,000.00				
Add: Share of Profit	9,517.23				
	281,230.24				
Less: Drawings	-18,000.00		263,230.24		
<b>CA D. Dutta</b>					
- Opening Balance	-2,243.09				
Add: Remuneration	-				
Add: Share of Profit	-2,243.09				
	-2,243.09				
Less: Drawings	-		-2,243.09		
<b>CA Kumar Akash Singh</b>					
- Opening Balance	134,367.54				
Add: Remuneration	405,400.00				
Add: Share of Profit	19,014.45				
	648,801.99				
Less: Drawings	-541,900.00		106,901.99		
<b>CA Anandendra Nath Sen</b>					
- Opening Balance	215,730.72				
Add: Remuneration	134,000.00				
Add: Interest on Capital	20,000.00				
Add: Share of Profit	9,517.23				
	579,247.95				
Less: Drawings	-371,000.00		208,247.95		
<b>CA Mayank V. Shah</b>					
- Opening Balance	172,812.19				
Add: Remuneration	420,000.00				
Add: Share of Profit	73,793.07				
	666,605.26				
Less: Drawings	-470,000.00		196,605.26		
<b>CA Binodini Jain</b>					
- Opening Balance	-				
Add: Remuneration	210,000.00				
Add: Share of Profit	13,037.30				
	223,037.30				
Less: Drawings	-100,000.00		123,037.30		
<b>CA Pradyumn</b>					
- Opening Balance	-				
Add: Remuneration	230,000.00				
Add: Share of Profit	14,406.21				
	244,406.21				
Less: Drawings	-204,798.00		39,608.21		
<b>Loans (Liability)</b>					
Bank OD A/c	341,092.00				
G.D.A.	22,099.00		363,191.00		
<b>Current Liabilities</b>					
Duties & Taxes	246,820.89				
Sundry Creditors	10,740.00				
Audit Fees Payable	6,000.00				
Provision for Income Tax	3,009,161.00		3,266,721.89		
			12,328,122.23		
					12,328,122.23

Date: **26.9.23** For **NIRUPAM & ASSOCIATES**  
Place: Kolkata Chartered Accountants

*[Signature]*  
Partner

For **NIRUPAM & ASSOCIATES**  
Chartered Accountants

*[Signature]*  
Partner

In Terms of our Audit Report on even date  
For **A. K. Malik & CO.**

Chartered Accountants  
FRN: 326280E

*[Signature]*  
(A. K. Malik)  
Partner  
M. No. 012858  
UDIN:230128683GKL2U1424





NIRUPAM & ASSOCIATES RASH KHOLA PARA KHARDAH - 700 117 Profit & Loss Account For the year ended 31st March' 2023					
Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
<b>Indirect Expenses:</b>			<b>Direct Income:</b>		
Article Remuneration	200,080.16		By Audit Fees Received	10,103,799.86	
Audit Fees	6,000.00		By Central Goods & Services Tax	699,914.61	
Bank Charges	5,248.56		By Integrated Goods & Services Tax	412,156.77	
Bihar Office Expenses	152,142.00		By State Goods & Services Tax	699,914.61	11,915,785.85
Bonus & Ex Gratia	239,200.00				
Car Running Expenses	119,330.00		<b>Indirect Income:</b>		
Cleaning Expenses	6,300.00		By Interest on Sweep Deposit	259.00	
Computer Maintenance	31,970.40		By Interest on Term Deposit	162,527.00	
Consultancy Charges	10,760.00		By Interest on IT Refund	3,154.00	165,940.00
Depreciation	35,918.00				
Donation and Subscription	1,000.00				
Electric Charges	15,401.00				
Goods and Services Tax	1,785,285.00				
Interest Paid on G/D A/c	56,464.00				
Internet Expenses	1,407.72				
Legal Expenses	49,970.00				
Membership Fees	103,958.00				
Miscellaneous Expenses	60,010.63				
Mumbai Office Expenses	11,931.00				
Office Rent	29,500.00				
Prior Review Audit Fees	60,000.00				
Postage, Stamp, Telegram & Faxes	8,695.00				
Printing and Stationary	66,526.00				
Professional Development Exp.	8,350.00				
Profession Tax	2,500.00				
Puja Expenses	404.00				
Repair & Maintenance	12,011.76				
Service Tax	51,339.00				
Software Development Expenses	28,000.00				
Software Expenses	16,001.68				
Staff Remuneration	2,492,574.00				
Tea & Tiffin	4,470.00				
Tender Expenses	68,538.88				
Travelling & Conveyance	593,942.75				
Water Expenses	5,200.00				
Website Maintenance	9,737.00	6,350,666.54			
<b>Interest on Capital:</b>					
N. Banerjee	210,500.00				
A. N. Sen	20,000.00				
A. S. Chatterjee	40,000.00				
A.K. Paul	47,000.00				
S. Chakrabarti	36,000.00				
S.K. Sarkar	40,000.00	402,500.00			
<b>Partner's Remuneration:</b>					
- N. Banerjee	314,500.00				
- M. Chakrabarti	429,000.00				
- G. Saha	429,000.00				
- I. V. Shoh	420,000.00				
Pratikshit Banerjee	371,000.00				
Subrata K. Sarkar	313,000.00				
Prasant Kr Gupta	316,000.00				
N. Ray	18,000.00				
Amarendra Nath Sen	334,000.00				
A. K. Paul	306,500.00				
Kumar Akash Singh	499,400.00				
A. S. Chatterjee	313,000.00				
- Ravindra Jain	210,000.00				
- P. Dutta	230,000.00				
S. Chakrabarti	316,500.00				
S. Dutta	18,000.00	4,636,900.00			
<b>Net Profit</b>		691,659.31			
		12,081,725.85			12,081,725.85

For NIRUPAM & ASSOCIATES  
Chartered Accountants

Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

Partner



1a	Provision for Income Tax		215,798.00	By	Net Profit		691,659.31
1b	Share of Profits:						
	- Nirupam Banerjee	205,728.53					
	- Madhumay Chakrobarti	47,586.13					
	- Gobinda Saha	47,586.13					
	- S. Chakrobarti	9,517.23					
	- A.S. Chatterjee	9,517.23					
	- H. Ray	9,517.23					
	- S. Datta	9,517.23					
	- S. K. Sarkar	9,517.23					
	- A. K. Paul	9,517.23					
	- Prakash Banerjee	14,275.84					
	- Prasant K. Gupta	23,793.07					
	- Kumar Akash Singh	19,034.45					
	- Anandendra Nath Sen	9,517.23					
	- J. P. Singh	23,793.07					
	- H. Datta	14,406.21					
	- Ravindra Jain	13,037.30					
			475,861.31				
			691,659.31				691,659.31

Date: 26.9.23

Place: Kolkata

For NIRUPAM & ASSOCIATES  
Chartered Accountants

Partner

In Terms of our Audit Report on even date

For A. K. Mallik &amp; CO.

Chartered Accountant

FRN: 325280E 1

(A. K. Mallik)

Partner

M. No. 012868

UDIN:230128688GX1ZU

For NIRUPAM & ASSOCIATES  
Chartered Accountants

Partner

**NIRUPAM & ASSOCIATES**  
**RASH KHOLA PARA, Khardah - 700 117**  
**Balance Sheet as on 31st March 2022**

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
<b>Capital Account</b>			<b>Fixed Assets</b>		
<u>CA M. Banerjee:</u>			AC Machine	9,652.00	
- Opening Balance	5,662,165.98		Less: Depreciation @15%	1,358.00	7,694.00
Add: Remuneration	370,000.00				
Add: Share of Profit	573,991.52		Computer	118,323.68	
	6,606,157.50		Less: Depreciation @40%	47,329.00	70,994.58
Less: Drawings	2,216,000.00	4,390,157.50	Computer Accessories	341.00	
			Less: Depreciation @40%	136.00	205.00
<u>CA M. Chakrabarti</u>					
- Opening Balance	277,038.67		FURNITURE	11,378.00	
Add: Remuneration	392,000.00		Less: Depreciation @10%	1,138.00	10,238.00
Add: Share of Profit	114,227.17				
	783,265.84		Mobile	17,016.00	
Less: Drawings	420,382.00	362,883.84	Less: Depreciation @15%	2,552.00	14,464.00
			Table Fan	612.00	
<u>CA G. Saha</u>			Less: Depreciation @10%	61.00	551.00
- Opening Balance	481,799.03		Uno Clean Machine	2,611.00	
Add: Remuneration	392,000.00		Less: Depreciation @15%	422.00	2,389.00
Add: Share of Profit	114,227.17				
	988,026.20		Electric Fan	1,800.00	
Less: Drawings	398,000.00	590,026.20	Less: Depreciation @10%	180.00	1,620.00
<u>CA P. Banerjee</u>			<b>Investments</b>		
- Opening Balance	248,519.35		Recurring Deposit	103,252.00	
Add: Remuneration	248,000.00		Term Deposit	2,137,537.06	2,240,789.06
Add: Share of Profit	34,268.15				
	530,787.50		<b>Current Assets</b>		
Less: Drawings	309,000.00	221,787.50	Deposits (Asset)	29,000.00	
			Loans & Advances (Asset)	44,000.00	
<u>CA S.K. Sarkar</u>			Sundry Debtors	6,115,628.00	
- Opening Balance	462,942.76		Accrued Interest on FD	441,498.75	
Add: Remuneration	252,000.00		Earnest Money Deposit	280,453.00	
Add: Share of Profit	22,845.43		MUMBAI GST INPUT	11,700.00	
	737,788.19		Sweep Deposit A/c	210,000.00	
Less: Drawings	252,000.00	485,788.19	TDS	2,717,318.54	9,849,508.29
<u>CA P.K. Gupta</u>			<b>Cash-in-hand</b>		81,156.99
- Opening Balance	77,317.65				
Add: Remuneration	260,000.00		<b>Bank Accounts</b>		
Add: Share of Profit	57,113.58		Khardah Co-operative Bank	15,130.35	
	394,431.44		UBI (Titagarh)	2,338.56	
Less: Drawings	281,460.00	112,971.44	Punjab National Bank (High Court Branch)	693,728.74	711,197.65
<u>CA R. Roy</u>					
- Opening Balance	195,967.58				
Add: Remuneration	9,000.00				
Add: Share of Profit	22,845.43				
	227,813.01				
Less: Drawings	9,000.00	218,813.01			
<u>CA S. Chakrabarti</u>					
- Opening Balance	196,951.00				
Add: Remuneration	264,000.00				
Add: Share of Profit	22,845.43				
	483,796.43				
Less: Drawings	114,000.00	369,796.43			
<u>CA A.K. Paul</u>					
- Opening Balance	351,752.89				
Add: Remuneration	271,000.00				
Add: Share of Profit	22,845.43				
	645,598.12				
Less: Drawings	171,000.00	474,598.12			

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Handwritten Signature*  
Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Handwritten Signature*  
Partner





<u>CA A. S. Chatterjee</u>			
- Opening Balance	319388.32		
Add: Remuneration	275,000.00		
Add: Share of Profit	22,845.43		
	617,233.75		
Less: Drawings	191,780.00	425,453.75	
<u>CA S. Dutta</u>			
- Opening Balance	230,867.58		
Add: Remuneration	9,000.00		
Add: Share of Profit	22,845.43		
	262,713.01		
Less: Drawings	9,000.00	253,713.01	
<u>CA D. Dutta</u>			
- Opening Balance	-2,243.09		
Add: Remuneration			
Add: Share of Profit			
	-2,243.09		
Less: Drawings		-2,243.09	
<u>CA Kumar Akash Singh</u>			
- Opening Balance	9,176.67		
Add: Remuneration	300,000.00		
Add: Share of Profit	45,690.87		
	354,867.54		
Less: Drawings	220,500.00	134,367.54	
<u>CA Amarendra Nath Sen</u>			
- Opening Balance	115,615.29		
Add: Remuneration	250,000.00		
Add: Share of Profit	22,845.43		
	388,460.72		
Less: Drawings	172,730.00	215,730.72	
<u>CA Jayesh Vasantlal Shah</u>			
- Opening Balance			
Add: Remuneration	195,000.00		
Add: Share of Profit	42,835.19		
	237,835.19		
Less: Drawings	65,023.00	172,812.19	
<u>Loans (Liability)</u>			
Bank OD A/c	1,428,871.20		
U.D.I.	2,299.00	1,428,170.20	
<u>Current Liabilities</u>			
Audit Fees (O/S)	6,000.00		
Goods and Services Tax Payable	316,725.00		
Provision for Income Tax Crs.	2,793,363.00		
		3,116,088.00	
		12,970,894.57	
			12,970,894.57

25.10.2021  
 Date: 20.09.2022  
 Place: Kolkata

For NIRUPAM & ASSOCIATES  
 Chartered Accountants  
*[Signature]*  
 Partner

In Terms of our Audit Report on even date  
 For A.K. Mallik & Co.  
 Chartered Accountants  
 FRN : 326280E  
*[Signature]*  
 (A.K. Mallik)  
 Partner  
 M.No. 012868



For NIRUPAM & ASSOCIATES  
 Chartered Accountants  
*[Signature]*  
 Partner

<b>NIRUPAM &amp; ASSOCIATES</b> <b>RASH KHOLA PARA, KHARDAH - 700 117</b> <b>Profit &amp; Loss Account</b> <b>For the year ended 31st March 2022</b>						
	Particulars	Amount Rs.	Amount Rs.		Particulars	Amount Rs.
	<b>Indirect Expenses:</b>				<b>Direct Income</b>	
To	Article Remuneration	167,194.00		By	Audit Fees Received	6,931,081.18
To	Audit Fee	6,000.00		By	Central Goods & Services Tax	590,030.33
To	Bank Charges	7,034.78		By	Integrated Goods & Services Tax	427,649.70
To	Bonus & Earnings	171,200.00		By	State Goods & Services Tax	590,030.33
To	Books & Periodicals	4,645.00				10,538,791.54
To	Car Running Expenses	98,740.00			<b>Indirect Income</b>	
To	Commission	81,000.00		By	Interest on Sweep Deposit	1,478.00
To	Delli Branch Expenses	336,000.00		By	Interest on Term Deposit	31,757.00
To	Depreciation	53,176.00		By	Interest Received	140,778.00
To	ELECTRIC CHARGES	8,060.00				174,811.00
To	Goods and Services Tax Paid	1,337,130.50				
To	Input CGST	10,544.00				
To	INPUT IGST	11,230.00				
To	Input SGST	10,544.00				
To	Interest Paid on O/D A/c	44,677.00				
To	LIC Premium	28,437.00				
To	MEMBERSHIP FEES	83,308.00				
To	Mediclin Expenses	21,061.00				
To	Miscellaneous Expenses	61,977.00				
To	Office Rent	65,080.00				
To	Office Expenses	18,956.00				
To	Postage, Stamp, Telegram & Faxes	19,606.00				
To	PRINTING & STATIONERY	64,894.00				
To	Repair & Maintenance	17,061.00				
To	Rounded Off	-25.81				
To	Software Development Expenses	43,847.00				
To	Staff Remuneration	2,360,713.00				
To	Tea & Tiffin	6,132.00				
To	TELEPHONE CHARGES	11,296.72				
To	Traveling & Conveyance	382,852.67				
To	Tender Expenses	33,130.00	5,555,520.86			
To	Partner's Remuneration					
	- N. Banerjee	370,000.00				
	- M. Chakrabarti	292,000.00				
	- G. Saha	292,000.00				
	- J.V. Shah	195,000.00				
	- P. Banerjee	245,000.00				
	- S. K. Sarkar	252,000.00				
	- Prasant Kr Gupta	260,000.00				
	- R Roy	9,000.00				
	- Anarendra Nath Sen	250,000.00				
	- A.K. Paul	271,000.00				
	- Kumar Akash Singh	300,000.00				
	- A.S. Chatterjee	275,000.00				
	- S. Chakrabarti	264,000.00				
	- S. Dutta	9,000.00	3,467,000.00			
To	Net Profit		1,660,281.68			
			10,712,802.54			10,712,802.54

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*[Signature]*  
Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*[Signature]*  
Partner



To	Provision for Income Tax		518,010.00	By	Net Profit		1,660,281.68
To	Share of Profits:						
	N. BANERJEE	573,991.52					
	M. CHAKRABARTI	114,227.17					
	G. SAHA	114,227.17					
	S. CHAKRABARTI	22,845.43					
	A S CHATTERJEE	22,845.43					
	R ROY	22,845.43					
	S DATTA	22,845.43					
	S K SARKAR	22,845.43					
	A K PAUL	22,845.43					
	P BANERJEE	34,268.15					
	P K GUPTA	57,113.58					
	K A SINGH	45,690.87					
	A N SEN	22,845.43					
	J V SHAH	42,835.19	1,142,271.68				
			1,660,281.68				1,660,281.68

In Terms of our Audit Report on even date

For A.K.Mallik & Co.  
Chartered Accountants  
FRN :326280E

*A.K. Mallik*

(A.K.Mallik)  
Partner  
M.No.012868



4.

25-10-2022  
Date: 20-09-2022  
Place: Kolkata

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Nirupam*  
Partner

For NIRUPAM & ASSOCIATES  
Chartered Accountants

*Nirupam*  
Partner



**QUALITY CONTROL MANUAL(AS PER SQC1 Issued by the  
QUALITY CONTROL BOARD- ICAI)**

**Name of the Practice Unit: NIRUPAM & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**Firm's Quality Control Policies/ MANUAL**

**(I) Independence:-**

The Code of Ethics for Professional Accountants, prepared by the Institute of Chartered Accountants Of India identifies types of threats to independence

These are the followings:-

- Self-interest threats;
- Self-review threats;
- Advocacy threats
- Familiarity threats;
- Intimidation threats.

The firm advises the following principles to the managing partner, engagement partner, quality control partner and engagement team members to safeguard against the aforesaid threats:-

- Always be and appears to be independent of the entities that they are performing professional services;
- Inculcate integrity, objectivity and professional scepticism while performing professional services;
- Diligently consider whether it involves threats to his independence;
- Compliance of provisions of Companies Act, 2013; Income Tax Act, & various other Statutes of India.
- Follow Provisions contained under the Chartered Accountants Act, 1949, Chartered Accountants Regulations, 1988 and under Code of Ethics.

The firm also takes declaration for Independence as suggested in SQC-1 from the team members that he or immediate family members or other entities in which they have direct or indirect interest, and with the Clients in whose Assurance Engagement he is involved.

- Do not have transactions related to Investments, borrowings and any other financial transactions with the entity or to an officer, director or major shareholder of that entity and group entity to whom any assurance services are rendered by
- Do not hold a position as an executor, administrator, or trustee of a trust/estate, and do not have authority to make investment decisions for the trust/estate;



- Do not have a business relationship with or joint investment (e.g., partnership interests) in an entity or with an officer, director or major shareholder of that entity and group entity to whom any assurance services are rendered by
  - Do not negotiate employment offer with the entity or an officer, director or major shareholder of that entity and group entity to whom any assurance services are rendered by
- In case there is any ethical threat in any specific case, safeguards, as prescribed in terms of the professional code of ethics, are adopted as under

### **Integrity**

- Straightforward and honest in our professional and business relationships; and
- Truthful about the services provided, the knowledge, and the experience.

### **Objectivity**

- Do not allow bias, conflict of interest, or undue influence of others to override our professional judgments; and
- Address differences of opinion and handle them constructively and professionally

### **(II) Engagement Performance:-**

The P.U. ensures that the engagement is performed, supervised, documented, reported and communicated in accordance with the requirement of professional standards, applicable regulators. The same is ensured through the following:

- Ensuring those relevant Auditing Standards issued by the Institute of Chartered Accountants of India are complied with.
- Providing adequate supervision during the course of an engagement, including briefing the engagement team on the objectives of their work. The training, ability, and experience of the personnel are considered when assigning supervisors to the engagement. Requiring that a written work program be used and monitored for all engagements
- Requiring that there is consistency in the quality of engagement performance.
- Addressing significant issues and newly identified risks arising during the engagement, considering their significance, and appropriately modifying the planned approach.
- Requiring engagement documentation in accordance with professional standards, applicable regulatory requirements, and the Firm's policies.

### **(III) Personnel Management**

**Policies to maintaining the quality of firm's work:**

The Firm determines capabilities and competencies required for an engagement for starting of the assignment

The allocation of team members are based on risk and competence require for the assignments so that team members assume the responsibility to act on an assignment carefully, thoroughly and on a timely basis





The allocation criteria also include the following:

- The role of the Firm's system of QC and the Code of Ethics issued by the ICAI in ensuring the integrity of the accounting, auditing, and attest functions to users of reports;
- The professional standards applicable to the engagement and the industry in which the client operates. Such standards include accounting, auditing, and attestation standards, and relevant accounting and auditing framework applicable to the engagement as well as rules and regulations issued by applicable regulators; and Interpretation thereof.
- The skills that contribute to sound professional judgment, including the ability to exercise professional scepticism.
- How the auditee uses information technology and the manner in which information systems are used to record and maintain financial information.

**(IV) Professional competence and due care-**

- The firm has established certain criteria for recruitment of Staff and Article Assistant in a manner so that it can achieve quality control policies designed to meet the highest standard of the profession under the supervision of Managing partner
- The firm also conducts education seminars and encourages personnel to attend for knowledge enhancement and quality improvement of the personnel.
- The allocation of team members are based on risk and competence required for the assignments so that team members assume the responsibility to act on an assignment carefully, thoroughly and on a timely basis.
- The firm evaluates written Engagement letter duly signed by authorized signatories of the client for better understanding of the services to be performed especially regarding the nature, scope and limitations of the services to be performed.
- Based on evaluation, the firm assigns responsibility to engagement partner who has the appropriate capabilities, competence, authority, and me to perform the role.

**The firm executes the same through the following**

- Designating an individual in the Firm to be responsible for the following activities:
- Managing the human resources function.
- Evaluating the Firm's personnel needs by considering factors such as existing clientele, anticipated growth, personnel turnover, and individual advancement.
- Developing criteria for determining which individuals will be involved in the interviewing and hiring process
- Establishing an understanding among the partners about the qualifications, attributes, achievements, and experiences desired in entry-level and experienced personnel.
- The firm determines the capabilities and competencies possessed by personnel by establishing criteria or evaluating personal characteristics such as integrity, competence and motivation and also evaluating the personnel at least annually to determine their capabilities and competences. Selection of the personnel also depends upon the past experiences and the performance evaluation, Nature of past assignments allocated to the personnel





## (V) Acceptance and Continuance of Clients and Engagements

### Professional Competence:

The Firm endeavours that the engagement is completed with professional competence and undertakes only those engagements for which the Firm has the capabilities, resources, and professional competence to complete. The Firm implements this policy through the following procedures:

- Evaluating whether the firm has obtained the knowledge and expertise necessary to perform the engagement, including relevant regulatory or reporting requirements.
- The Firm has sufficient personnel with the necessary capabilities and competence;
- Specialists are available if needed;
- Individuals meeting the criteria and eligibility requirements to perform an engagement, when needed, are available whether internally or externally; and
- The Firm is able to complete the engagement within the agreed reporting deadline
- Evaluating the information obtained regarding acceptance or continuance of the client or engagement through the following Activities:
- The engagement partner assesses the information obtained about the client or the specific engagement, including information about the significance of the client to the Firm, and makes a recommendation about whether the client or engagement should be accepted or continued; and
- The engagement partner completes client acceptance information and submits it to the Managing Partner for approval.

The Managing Partner assesses and approves the recommendation made by the engagement partner. If the Managing Partner recommends not accepting a client or discontinuing a client relationship, the Managing Partner discusses reasons for the acceptance or continuance decision with the other partners. The decision is taken by consensus.

### To evaluate the integrity of the entity and its people.

The firm evaluates the factor bearing the management's integrity and considers the risk associated with providing professional services in particular circumstances. This is done through the following:

- Informing Firm personnel of the Firm's policies and procedures for accepting and continuing clients.
- Obtaining and evaluating relevant information the following before accepting or continuing a client
- Communicating with the predecessor auditor when required or recommended by professional standards. This communication also includes inquiries regarding the nature of objections.
- Conducting background checks of the business
- Evaluating the risk of providing services to significant clients or to other clients for which the Firm's objectivity or the appearance of independence may be impaired



To determine whether it has the competencies and resources to undertake the engagements The Firm evaluates that the engagement is completed with professional competence; undertakes only those engagements for which the Firm has the capabilities, resources, and professional competence to complete; and evaluates, at the end of specific periods or upon the occurrence of certain events, whether the relationship should be continued. The Firm implements this policy through the following procedures:

- Evaluating whether the firm has obtained or can reasonably expect to obtain the knowledge and expertise necessary to perform the engagement, including relevant regulatory or reporting requirements.
- The Firm has sufficient personnel with the necessary capabilities and competence.
- Specialists are available if needed
- Individuals meeting the criteria and eligibility requirements to perform an engagement QC review are available, when needed, whether internally or externally.
- The Firm is able to complete the engagement within the agreed reporting deadline.
- Specifying conditions that trigger the requirements to re-evaluate a specific client or engagement.
- Obtaining relevant information to determine whether the relationship should be continued and establishing a frequency for evaluations.
- The engagement partner assesses the information obtained about the client or the specific engagement, including information about the significance of the client to the Firm, and makes a recommendation about whether the client or engagement should be accepted or continued.
- The engagement partner completes a client acceptance form and submits it to the Managing Partner for approval.

#### **(VI) Monitoring**

The firm assigns the responsibility of the monitoring process, including performance, to a partner or competent individual.

- The Managing Partner designates a QC partner who is responsible for designing, implementing and monitoring the Firm's QC system.
- The QC partner's responsibilities include ensuring that the Firm's QC policies and procedures and its methodologies remain relevant and adequate. Identifying the need to do the following:
- Revise policies and procedures related to QC which are ineffective or inappropriately designed.
- Improve compliance with Firm policies and procedures related to QC.
- Designating one or more partners to be responsible for performing an annual inspection.
- Engagements performed by all partners.
- Engagements in which there were significant disagreements between the quality review partner and the engagement partner.





- Establishing an approach and timetable for performing the inspection procedures and determining the forms and checklists to be used during the inspection and the extent of documentation required.
- Reviewing correspondence regarding consultation on independence, integrity, and objectivity matters and acceptance and continuance decisions.
- Preparing a summary inspection report for the partner or management group that evaluates the overall results of the inspection and sets forth any recommended changes that should be made to the Firm's policies and procedures.
- Reviewing the recommended corrective actions and reaching final conclusions about the actions to be taken.
- Reviewing and evaluating Firm practice aids, such as audit programs, forms, and checklists, and considering whether they reflect the most recent professional pronouncements.
- Providing information during staff meetings regarding new professional standards, regulatory requirements, and the related changes that should be made to Firm practice aids.
- Reviewing other administrative and personnel records pertaining to the QC elements.
- Soliciting information from the Firm's personnel during staff meetings regarding the effectiveness of training programs.
- Discussing the engagement related observations of the inspection with the engagement partner and seeking his concurrence therewith.
- Preparing a summary report that evaluates the overall results of the monitoring and sets forth any recommended changes that should be made to the Firm's policies and procedures.
- Reviewing the recommended corrective actions and reaching final conclusions as to the actions to be taken.
- Communicating to all professional personnel the deficiencies noted and the related changes in QC procedures.
- Following up on planned corrective actions to determine whether those actions were taken and whether they achieved the intended objective(s).
- Reviewing, or designating a manager-level individual to be responsible for reviewing the CPED policies and Reviewing, or designating a manager-level individual to review summaries of the CPED records of the Firm's professional personnel to evaluate each individual's compliance with the CPED requirements of the ICAI.
- Reviewing other administrative and personnel records pertaining to the QC elements.

