

Schedule I: Information Fact Sheet

(For new empanelment)

Name of the Firm:	S. GUHA & ASSOCIATES CHARTERED ACCOUNTANTS		
Address:	16/1, GIRISH VIDYA RATNA LANE, KOLKATA - 700009		
Year of Establishment:	01.01.1960		
Telephone No: 033 - 23609686 / 23506991	Email Address: SGUHAASSOCIATES@GMAIL.COM		
Fax No: NOT APPLICABLE	Contact person (<i>with mobile No. only if you wish</i>): CA. SUMANTRA GUHA (9831015331) / CA. SOURABH MITRA (8981130133)		
Empanelment Others: EMPANELLED WITH THE COMPTROLLER & AUDITOR GENERAL OF INDIA AND RESERVE BANK OF INDIA. (PHOTOCOPIES OF LETTER OF EMPANELMENT ENCLOSED) TPN: AAXFS6822P Firm Profile: (<i>Please enclose as per the schedule II</i>) B/Sheets (2022 and 2023): Enclosed.		Consultancy Works (Please tick) Management: ✓ Tax: ✓ Acts: ✓ IT: ✓ Accounting Manuals: ✓ Other Manuals: ✓ Project Appraisals: ✓ Others: INTERNAL AUDIT OF PUBLIC SECTOR UNDERTAKINGS, CONCURRENT, STOCK, SYSTEMS AND REVENUE AUDIT OF BANKS AND STATUTORY AUDIT OF MANUFACTURING AND OTHER COMPANIES, BANKS ETC. Knowledge & Expertise: (Please tick) <ul style="list-style-type: none"> • International Standards on Auditing (ISAs): ✓ • International Financial Reporting Standards: ✓ 	
Constitution of Firm (Please tick) Partnership: ✓ Proprietorship: Others:			
General Information			
Staff Strength (Insert numbers)		Size of Firm	LARGE
Partners:	21(TWENTY-ONE)	Size of Office	LARGE
Chartered:	04 (FOUR)	Affiliation with Int. Firms	No



Cost Acct.:	13 (THIRTEEN)		
Non-Acct.:	02 (TWO)	Competency to conduct (Please tick)	
Others:	30 (THIRTY)	Financial Audit: ✓	Other information:

Support:	EX-BANKER - 5 (FIVE) OTHER SUPPORTING STAFFS - 36 (THIRTY-SIX)	Proprietary Audit: ✓	Ongoing disciplinary action: No
Total	106 (ONE HUNDRED SIX)	Compliance Audit: ✓	
		Fraud Investigation: ✓	
		Evaluation of Internal Controls: ✓	
Other Information	The 21 partners are experienced in various fields of Audit. Since many of them were in senior positions in PSUs and government organizations, they have skillfully applied their knowledge and expertise in enhancing the quality of deliverables of the firm. The 4 Chartered accountants & 13 Cost Accountants associated with the firm contribute significantly in the multidisciplinary audit assignment that the firm undertakes. The firm has also benefited meaningfully from the services of 5 Ex-bankers, who oversee the banking related engagements. The semi-qualified audit assistants and the skilled assistants are extremely passionate about the tasks that are entrusted to them which they try to perform with diligence and enthusiasm	<ul style="list-style-type: none"> • Litigation against Firm • Peer Review ✓ • Special achievements/ recognition • International affiliation 	<p>NIL</p> <p>PEER REVIEW IN 2024 & VALID TILL 31.03.2027: (CERTIFICATE ENCLOSED)</p> <p>CERTIFICATE FROM THE PRESIDENT OF INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA FOR PHYSICAL VERIFICATION OF PROJECTS UNDER SWACHH VIDYALAYA ABHIYAAN ON PROBONO BASIS.</p> <p>NIL</p>



To be completed by RAA only

General Impressions (meetings) Good	Poor/Good/Very
Descriptive Remarks by member of the Audit Committee of the RAA: Name of the Member:	
Recommended/Not recommended for empanelment	



Remarks by Chairman (Audit Committee)

Remarks by Hon'ble Auditor General of Bhutan

Note: Attach separate sheet(s) if necessary.





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Decentralised Office)

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

Tel.: 33-30840201, 30840203 FAX.:

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

TO WHOMSOEVER IT MAY CONCERN

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

**Regn. No.(F.R.N)
Name of the Firm**

322493E
M/s. S GUHA & ASSOCIATES
16/1

H.O. Address

GIRISH VIDYA RATNA LANE
KOLKATA
KOLKATA
700009

Year of Establishment

01/01/1960

Date from which it is continuing as a Partnership Firm

01/04/2001

Constitution of the Firm as on

29/10/2024

Firm GSTIN (Head Office)

Address(es) of Branch Offices

1. HOUSE OF LALIT KUMAR JHA, SHYAM GANJ ROAD, NEAR PATEL CHOWK, JHARKHAND, B DEOGHAR, 814112
2. 44, HARI GANGA BASAK ROAD, PRANAB BHAWAN, AGARTALA, 799001



3. HOUSE OF SAIFUR RAHMAN, BAULI MOHALLA, PHULWARI SHARIF, PATNA, 801505
4. FLAT NO 44, 3RD FLOOR PLOT NO 13, SADBRAWNA APARTMENT, LP EXTENSION PATPARGANJ, NEW DELHI, 110092
5. C/O SHANTI LATA MAZUMDAR, VILL RABINDRANAGAR, WARD NO 2, HUT BAY, LITTLE ANDAMAN, PORT BLAIR, 744207
6. FLAT NO 1302, RUBY TOWER NORTH CITY, SEVOK ROAD, SILIGURI, 734001
7. FLAT NO. 1001/1002, SANKALP - 3, GOREGAON MULUND LINK ROAD, MALAD EAST, MUMBAI, 400097
8. COMMERCE HOUSE, ROOM NO 8D AND 8E, 8TH FLOOR, 2, GANESH CHANDRA AVENUE, KOLKATA, 700013
9. C/O SUBORNALEKHA SENAPATI LABONI, 29, PIYALI PHUKAN ROAD, PO REHABARI, GUWAHATI, 781008
10. AE-441, SECTOR-I, NORTH 24 PARGANAS, 24 PARGANAS, 700064
11. HOUSE OF SK SIRAJ, BHUBANDANGA, NAZRUL PALLY, BOLPUR, PO BOLPUR, BOLPUR, 731204

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	AICH BRAJER SYAM	FCA	007215	31/12/2021	31/12/2021	08/10/1997	01/01/1965		
2	MITRA ARUN KUMAR	FCA	008231	29/12/2020	02/05/1997	09/07/1997	15/08/1966		
3	THAKUR SANKAR NATH	FCA	009497	01/12/2008	10/06/1968	31/01/1997	10/06/1968		
4	GHOSH DEB KUMAR	FCA	# 012329	29/10/2008	06/01/1988	13/11/1987	23/04/1971		
5	RADHA KANTA CHATTERJEE	FCA	# 014055	01/04/1974	19/10/1972	20/04/1978	19/10/1972		
6	PRAMATHA NATH DAS	FCA	015763	10/09/2018	09/06/2008	21/05/1990	26/04/1974		
7	DATTA ASIM KUMAR	FCA	# 017215	28/10/2000	17/08/2000	02/03/1995	11/09/1975		
8	MUKHERJEE SURAJIT	FCA	053843	31/12/2022	26/10/1990	17/04/1996	31/07/1987		
9	BISWAJIT GOSWAMI	FCA	053910	01/06/2024	03/06/2016	17/10/2024	01/07/1987		



10	GHOSE ALOK KUMAR	FCA	054055	16/11/2011	09/07/2002	01/04/2003	28/12/1987		
11	SEN SANJAY	FCA	# 054348	01/09/1988	22/07/1988	22/07/1993	22/07/1988		
12	SUBRATA DUTTA	FCA	# 054363	21/07/2014	25/02/2014	30/01/2009	26/07/1988		
13	CHANDAN CHAKRABARTY	FCA	054597	30/12/2019	30/12/2019	31/12/2019	21/02/1989		
14	DEBASHISH SEN	FCA	055121	12/11/2020	11/11/2020	09/11/2020	04/04/1990		
15	GUHA SUMANTRA	FCA	055753	09/02/1994	24/01/1992	24/01/1997	24/01/1992		
16	SEN NANDINI	FCA	# 056301	08/06/1994	08/06/1994	29/04/1998	07/04/1993	07/04/1993	07/06/1994
17	ASIM SENGUPTA	FCA	074570	05/10/2018	08/10/2015	08/10/2015	25/06/1991		
18	DASGUPTA KALLOL	FCA	080841	31/12/2021	25/05/1992	22/07/1985	05/02/1979		
19	SOURABH MITRA	FCA	308743	05/08/2015	05/08/2015	06/08/2020	05/08/2015		
20	MOHAMMED IRFAN ALAM	FCA	309255	01/04/2017	19/11/2015	20/11/2020	14/10/2015		
21	ANWESHA BANIK	ACA	315615	14/07/2020	14/07/2020		14/07/2020		

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	INDRANIL MUKHERJEE	ACA	058441	23/05/2019		06/08/1997	FT		
2	RATNADEB GHOSH	ACA	056033	01/10/2023		07/09/1992	FT		
3	MOAZ AQUIL	ACA	322124	18/09/2024		21/08/2024	FT		
4	MD RAZAULLAH	ACA	319892	08/10/2024		23/05/2023	FT		

Details of Merger:

1. Firm Registration No.: 324475E	Constitution Date: 28/10/2000
Firm Name: ASIM DATTA & ASSOCIATES	Merger Date: 01/08/2019



Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	DATTA ASIM KUMAR	017215	28/10/2000	

2. Firm Registration No.: 303007E	Constitution Date: 01/01/1960
Firm Name: S S SEN & CO	Merger Date: 01/01/2023

Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	RADHA KANTA CHATTERJEE	014055	01/04/1974	
2	SEN SANJAY	054348	01/09/1988	
3	SEN NANDINI	056301	08/06/1994	

3. Firm Registration No.: 324946E	Constitution Date: 06/06/2002
Firm Name: DAS ROY & ASSOCIATES	Merger Date: 31/12/2019

Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	GHOSH DEB KUMAR	012329	29/10/2008	

4. Firm Registration No.: 328758E	Constitution Date: 21/07/2014
Firm Name: SUBRATA DUTTA & ASSOCIATES	Merger Date: 01/01/2024

Sr. No.	Partner/Proprietor of Firm	MRN No.	Join Date	Relieving Date
1	SUBRATA DUTTA	054363	21/07/2014	



(Anindita Kundu)
Deputy Secretary



CARE

CA Registration For Empanelment

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Empanelment Status

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

M/s. S GUHA & ASSOCIATES, Reference No - 53604/2024, Empanelment Number - CA0867 has been empaneled for year 2024 - 2025 .

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CARE

CA Registration For Empanelment

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Major Audit Status of the Firm

[Print this Page](#)

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

The firm CA0867 is eligible for inclusion in the panel for Major audits for the year 2024 - 2025



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

No. CAV-V/115-2023

Acknowledgement Number: 53604/2024

Date: 13/02/2024

Subject:- Application for empanelment of Chartered Accountant firms/LLP for the year 2024-2025

Submission of online application for empanelment of the firm/LLP for the year 2024-2025 is hereby acknowledged. This acknowledgement number should be quoted invariably in all future correspondence relating to the application.

The application will be considered final only on submission of the required documents specified in the General Instructions along with the copy of this acknowledgement letter by due date.

To
M/s S GUHA & ASSOCIATES (CA0867)
16/1 Girish Vidya Ratna
Lane

KOLKATA - 700009
WEST BENGAL

(This is a Computer generated Letter)



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

No. CA-V/108-2022/CA0867

TO
S GUHA & ASSOCIATES
AE-441, SECTOR - I, SALT LAKE

24 PARGANAS - WEST BENGAL

Subject : Empanelment status of your firm for the year 2023-2024

Dear Sir(s),

With reference to your application for empanelment, it is informed that your firm stands empanelled with this office for the year 2023-2024 with empanelment No. CA0867 for the purpose of appointment of auditors of Companies as per Section 139(5) and 139 (7) of the Companies Act 2013 and of Statutory Corporations/Autonomous Bodies as per the provisions of their respective Acts. This number may invariably be quoted in all future correspondence with this office.

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

Sr. Administrative Officer/CAV

(This is a Computer generated Letter)



The firm CA0867 is eligible for inclusion in the panel for Major audits for the year 2023 - 2024



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

No. CAV/F/86-2021

Acknowledgement Number: 53604/2022

Date: 13/02/2022

Subject:- Application for empanelment of Chartered Accountant firms/LLP for the year 2022-2023

Submission of online application for empanelment of the firm/LLP for the year 2022-2023 is hereby acknowledged. This acknowledgement number should be quoted invariably in all future correspondence relating to the application.

The application will be considered final only on submission of the required documents specified in the General Instructions along with the copy of this acknowledgement letter by due date.

To
M/s S GUHA & ASSOCIATES (CA0867)
CJ 19, SECTOR - II, SALT LAKE

24 PARGANAS - 700091
WEST BENGAL

(This is a Computer generated Letter)



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

No. CAV/F/114-2020/CA0867

TO
S GUHA & ASSOCIATES
CJ 19, SECTOR - II, SALT LAKE

24 PARGANAS - WEST BENGAL

Subject : Empanelment status of your firm for the year 2022-2023

Dear Sir(s),

With reference to your application for empanelment, it is informed that your firm stands empanelled with this office for the year 2022-2023 with empanelment No. CA0867 for the purpose of appointment of auditors of Companies as per Section 139(5) and 139 (7) of the Companies Act 2013 and of Statutory Corporations/Autonomous Bodies as per the provisions of their respective Acts. This number may invariably be quoted in all future correspondence with this office.

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

Sr. Administrative Officer/CAV

(This is a Computer generated Letter)



The firm CA0867 is eligible for inclusion in the panel for Major audits for the year 2022 - 2023



7112 1/11

KADUR SHAH & ASSOCIATES

No. 929/CA V/Fin/51-100/IN5/CA8867
dated 23 November, 2001

M/S S GUHA & ASSOCIATES,
Chartered Accountants, CA8867
101, GERISH VIDHYA RATNA LANE
CALCUTTA - 700009

Subject: Empowerment of your firm with C&AG Office for the audit of
Public Sector Undertakings.

Dear Sir(s),

Please refer to your application for empowerment of your firm and its per-
sonnel furnished by you for audit of public sector undertakings. It is hereby informed
that your firm has been empowered by this office with Reg. No. CA8867 which may
be available checked in all future correspondence.

The following changes in particulars of your firm should be intimated to this
office within 15 days from the date of such changes:

1. Reduction of the number of partners or paid Chartered Accountants
employed full time with the firm and their particulars.
2. If the firm is left without two full time partners without any F.C.A. partner.
3. If any of the partner starts practicing independently or goes away
elsewhere.
4. Changes in the number of staff, address of Head office and/or branch(es).
5. If any of the partners becomes F.C.A.
6. Changes in the Telephone Nos./Telex Nos./Fax Nos.
7. Change in the particulars of branch(es).

It may please be ensured that full particulars of the firm along with all
required documents may be sent to this office every year for updation of your status
as and when called for by this office through press advertisements and for ICAI
Journal/Website of this office.

Yours faithfully,

Vatals

(Vatals R. Krishnan)

Managing Officer (CA V)
123144/5/51-100



आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

S GUHA AND ASSOCIATES



01/04/2001

Permanent Account Number

AAXFS6822P

Signature

In case this card is lost / found, kindly inform / return to :
Income Tax PAN Services Unit, UTHSI,
Plot No. 3, Sector 11, CBD Belapur,
Navi Mumbai - 400 614.

यह कार्ड खो जाने पर कृपया सूचित करें/लीटाएं :
आयकर पैन सेवा यूनिट, UTHSI,
प्लॉट नं: 3, सेक्टर 11, सी.बी.डी. बेलपुर,
नवी मुंबई-400 614.





Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number : 19AAXFS6822P1ZZ

1.	Legal Name	S GUHA AND ASSOCIATES		
2.	Trade Name, if any	S GUHA AND ASSOCIATES		
3.	Constitution of Business	Partnership		
4.	Address of Principal Place of Business	16/1, GIRISH VIDYA RATNA LANE, KOLKATA, Kolkata, West Bengal, 700009		
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 Signature Not Verified Digitally signed by DS GOODS AND SERVICES TAX NETWORK 1 Date: 2018.07.18 06:09:49 IST				
Name				
Designation				
Jurisdictional Office				
9. Date of issue of Certificate		18/07/2018		
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 application on 01/07/2017 .





सत्यमेव जयते


Annexure A

GSTIN 19AAXFS6822P1ZZ
Legal Name S GUHA AND ASSOCIATES
Trade Name, if any S GUHA AND ASSOCIATES

Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAXFS6822P			
Name	S GUHA AND ASSOCIATES			
Address	16/1, GIRISH VIDYA RATNA LANE, KOLKATA, 32-West Bengal, 91-INDIA, 700009			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	450473541271023	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	46,59,860	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	46,59,860	
	Net tax payable	5	14,53,876	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	14,53,876	
	Taxes Paid	8	18,59,186	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 4,05,310	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>SOURABH MITRA</u> in the capacity of <u>Partner</u> having PAN <u>AUZPM2782J</u> from IP address <u>115.187.57.88</u> on <u>27-Oct-2023 16:00:59</u> DSC SI.No & Issuer <u>3048320</u> & <u>23540900CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>				
System Generated				
Barcode/QR Code	AAXFS6822P05450473541271023b7ed240a3f9525b0c34beb2034656457779a4c68			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				



16/1, Girish Vidya Ratna Lane, Kolkata - 700009

Liabilities	Amount(₹)	Amount(₹)	Assets	Amount(₹)	Amount(₹)
Partners' Capital A/C:			Fixed Assets		
As per Schedule-I-Partners'		70,41,534.47	As per Schedule-II-Fixed Assets Schedule		2,01,775.17
- Capital Schedule			Fixed Deposit with Union Bank of India		
			As Per Last A/c	10,92,126.00	
			Add: Addition during the year	15,00,000.00	
			Add: Accrued Interest on Fixed Deposit	99,625.00	
					26,91,751.00
Outstanding Expenses					
GST Payable	1,81,828.00		Sundry Debtors		13,99,310.00
Audit Fees	6,000.00				
		1,87,828.00	Cash & Bank Balances		
			Cash In Hand		65,218.00
Sundry Creditors		6,55,937.41	Cash at Bank		
			Union Bank of India -	7,47,363.67	
			(A/C No. 510101001234055)		
			Standard Chartered Bank -	1,40,738.58	
			(A/C No. 33405003341)		8,88,102.25
			EMD for Tender		7,79,957.46
			Self Assessment Tax A.Y. 2021-22	78,081.00	
			Less: Adjusted this year	(78,081.00)	
			TDS		
			As Per Last A/c	40,00,519.50	
			Add: A.Y. 2023-24	18,59,186.00	
			Less: Previous Year balance adjusted	(36,92,641.50)	
			Less: Income Tax Refund for A.Y. 2022-23	(3,07,878.00)	
					18,59,186.00
		78,85,299.88			78,85,299.88

Somnath Ray (Proprietor)
Membership No.- 059817
IN : 23059817BGWTDJ4305

Schedule-I
Partners' Capital Schedule

Sl. No.	Name of Partner	Opening Balance	Introduced	Remuneration	Share of Profit	Drawings	Closing Balance
1	Sumantra Guha	4,533,423.01	-	1,200,000.00	49,620.59	(5,152,529.58)	630,514.02
2	S N Thakur	454,201.96	-	600,000.00	1,984.82	(443,186.39)	613,000.39
3	A.K. Ghose	571,663.09	-	600,000.00	1,984.82	(409,656.39)	763,991.52
4	Mohammed Irfan Alam	(428,835.95)	-	1,200,000.00	24,810.30	(823,298.00)	(27,323.65)
5	Sourabh Mitra	(36,975.00)	-	1,200,000.00	24,810.30	(1,075,000.00)	112,835.30
6	Asim Sengupta	135,041.51	-	600,000.00	9,924.12	(441,023.00)	303,942.63
7	P N Das	-360,606.98	-	600,000.00	3,969.65	(270,000.00)	694,576.63
8	Gautam Sinha	414,534.55	-	150,000.00	-	(564,534.55)	-
9	Asim Kumar Datta	407,707.23	-	600,000.00	1,984.82	(190,717.00)	818,975.05
10	Chandan Chakrabarty	450,707.23	-	600,000.00	9,924.12	(150,000.00)	910,631.35
11	Deb Kumar Ghosh	165,707.23	-	600,000.00	1,984.82	(270,000.00)	497,692.05
12	Anwesha Banik	(535,837.18)	-	390,000.00	9,924.12	(844,885.00)	(980,798.06)
13	Arun Kumar Mitra	317,624.11	-	600,000.00	1,984.82	(140,927.00)	778,681.93
14	Debasish Sen	295,124.11	-	600,000.00	1,984.82	(150,000.00)	747,108.93
15	Brajer Syam Aich	120,058.08	-	600,000.00	1,984.82	(186,000.00)	536,042.90
16	Kallol Dasgupta	128,058.05	-	600,000.00	1,984.82	(138,000.00)	592,042.87
17	Surajit Mukherjee	-	-	151,667.00	9,924.12	(151,667.00)	9,924.12
18	Gouri Sankar Basu	-	-	150,000.00	9,924.12	(150,000.00)	9,924.12
19	Radha Kanta Chatterjee	-	-	150,000.00	9,924.12	(150,000.00)	9,924.12
20	Sanjay Sen	-	-	150,000.00	9,924.12	(150,000.00)	9,924.12
21	Nandini Sen	-	-	150,000.00	9,924.12	(150,000.00)	9,924.12
		7,352,809.01	-	11,491,667.00	198,482.37	(12,001,423.91)	7,041,534.47

For S. GUHA & ASSOCIATES
Chartered Accountants

Sourabh Mitra
Partner



Schedule-II
Fixed Assets Schedule

Sl. No.	Block of Assets	Gross Block				Depreciation This year	Rate %	Net Block As on 31.03.2023
		As on 01.04.2022	Before 182 days	After 182 days	As on 31.03.2023			
1	Computer	33,696.14	-	72,372.88	1,06,069.02	27,953.03	40	78,115.99
2	Plant & Machinery	1,45,481.39	-	-	1,45,481.39	21,822.21	15	1,23,659.18
	Current Year	1,79,177.53	-	72,372.88	2,51,550.41	49,775.24		2,01,775.17



For S. GUHA & ASSOCIATES
Chartered Accountants
Sourabh Mitra

Partner,



S.Guha & Associates

15/1, Girish Vidya Ratna Lane, Kolkata - 70009

Profit & Loss Account for the year ended 31st March, 2023

Dr.	Particulars	Amount(₹)	Amount(₹)	Particulars	Amount(₹)	Cr.
To	Bank Charges		19,353.79	By	Professional Fees (Inland)	2,57,53,600.30
"	Electricity Charges		55,650.00			
"	Stipend		8,62,323.00			
"	Travelling & Conveyance		11,30,513.82	"	Interest on Fixed Deposit -	1,10,695.00
"	Telephone Charges		10,484.00		- with Union Bank of India	
"	General Charges		42,84,858.57	"	Interest on Income Tax Refund	12,312.00
"	Subcontracting Expenses		27,06,693.00			
"	Salary & Bonus		43,99,996.00			
"	Office Rent		89,550.00			
"	Seminar fees		7,000.00			
"	Subscription		25,858.00			
"	Membership Fees ICAI		1,15,050.00			
"	Printing & Stationery		68,835.00			
"	Audit Fees		6,000.00			
"	Maintenance Charges		1,00,317.29			
"	Books & Periodicals		5,128.00			
"	<u>Depreciation:</u>					
	Computer	27,953.03				
	Plant & Machinery	21,822.21				
			49,775.24			
"	Tender Fees		1,91,476.80			
"	Postage & Telegram		40,995.42			
"	Office Expenses		15,500.00			
"	<u>Net Profit C/d</u>		<u>1,16,90,149.37</u>			<u>2,58,76,607.30</u>
			<u>2,58,76,607.30</u>			
"	<u>Partners' Remuneration</u>			By	Net Profit B/f	1,16,90,149.37
	Sumantra Guha	12,00,000.00				
	Sankar Nath Thakur	6,00,000.00				
	Alok Kumar Ghose	6,00,000.00				
	Mohammed Irfan Alam	12,00,000.00				
	Sourabh Mitra	12,00,000.00				
	Asim Sengupta	6,00,000.00				
	Pramatha Nath Das	6,00,000.00				
	Gautam Sinha	1,50,000.00				
	Asim Kumar Datta	6,00,000.00				
	Deb Kumar Ghosh	6,00,000.00				
	Chandan Chakrabarty	6,00,000.00				
	Anwesha Banik	3,90,000.00				
	Arun Kumar Mitra	6,00,000.00				
	Debasish Sen	6,00,000.00				
	Brajer Syam Aich	6,00,000.00				
	Kallol Dasgupta	6,00,000.00				
	Surajit Mukherjee	1,51,667.00				
	Gouri Sankar Basu	1,50,000.00				
	Radha Kanta Chatterjee	1,50,000.00				
	Sanjay Sen	1,50,000.00				
	Nandini Sen	1,50,000.00				
			1,14,91,667.00			
"	<u>Share of Profit</u>					
	Sumantra Guha	49,620.59				
	Sankar Nath Thakur	1,984.82				
	Alok Kumar Ghose	1,984.82				
	Mohammed Irfan Alam	24,810.30				
	Sourabh Mitra	24,810.30				
	Asim Sengupta	9,924.12				
	Pramatha Nath Das	3,969.65				
	Asim Kumar Datta	1,984.82				
	Deb Kumar Ghosh	1,984.82				
	Chandan Chakrabarty	9,924.12				
	Arun Kumar Mitra	1,984.82				
	Anwesha Banik	9,924.12				
	Debasish Sen	1,984.82				
	Brajer Syam Aich	1,984.82				
	Kallol Dasgupta	1,984.82				
	Surajit Mukherjee	9,924.12				
	Gouri Sankar Basu	9,924.12				
	Radha Kanta Chatterjee	9,924.12				
	Sanjay Sen	9,924.12				
	Nandini Sen	9,924.12				
			1,98,482.37			
			<u>1,16,90,149.37</u>			<u>1,16,90,149.37</u>

PLACE : KOLKATA
DATED : 28/09/2023

FOR S. GUHA & ASSOCIATES
Chartered Accountants

Sourabh Mitra

Partner

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

For Somnath Ray & Associates
Chartered Accountants
FRN: 324411E



Somnath Ray (Proprietor)
Membership No. - 059817
UDIN : 23059817BGWTDJ4305

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

2022-23

PAN	AAXFS6822P		
Name	S GUHA AND ASSOCIATES		
Address	AE-441,, SECTOR I, SALT LAKE, DIST - NORTH 24 PARGANAS, KOLKATA, 32-West Bengal, 91-INDIA, 700064		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	746911461231022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		29,25,810
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	29,25,810
	Net tax payable	4	9,12,853
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	9,12,853
	Taxes Paid	7	12,20,731
Accreted Income & Tax Details	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 3,07,878
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by S GUHA AND ASSOCIATES in the capacity of Partner having PAN AUZPM2782J from IP address 115.187.57.167 on 23-Oct-2022 DSC Sl.No & Issuer 23540900 & 23540900CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

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Barcode/QR code



AAXFS6822P05746911461231022ce1dbabb231396a6b267b58f4da03917c1e972c2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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Balance Sheet as at 31st March, 2022

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
PARTNERS' CAPITAL A/C			FIXED ASSETS		
As per Schedule - Partners' Capital Schedule		73,32,809.01	COMPUTER		
			As Per Last A/c	49,755.50	
			Less : Depreciation	(19,902.00)	29,853.50
			PRINTER		
			As Per Last A/c	5,000.00	
			Less : Depreciation	(2,400.00)	900.00
Outstanding Expenses			Laptop		
GST Payable	4,52,459.02		As Per Last A/c	363.00	
Audit Fees	6,000.00		Less : Depreciation	(145.00)	218.00
		4,58,459.02	Router		
			As Per Last A/c	44.64	
			Less : Depreciation	(18.00)	26.64
Sundry Creditors		1,07,758.30	Type Writer		
Outstanding Salary		8,000.00	As Per Last A/c	872.40	
			Less : Depreciation	(131.00)	741.40
			Fax Machine		
			As Per Last A/c	153.64	
			Less : Depreciation	(23.00)	130.64
			Geyser		
			As Per Last A/c	5,204.02	
			Less : Depreciation	(781.00)	4,423.02
			Refrigerator		
			As Per Last A/c	5,265.87	
			Less : Depreciation	(790.00)	4,475.87
			Air Conditioner		
			As Per Last A/c	40,471.39	
			Purchased during the year	38,135.60	
			Less : Depreciation	(11,791.00)	66,815.99
			Television		
			As Per Last A/c	36,971.69	
			Less : Depreciation	(5,546.00)	31,425.69
			Mobile		
			Purchased during the year	40,506.78	
			Less : Depreciation	(3,038.00)	37,468.78
			Fixed Deposit with Union Bank of India		
			As Per Last A/c	6,12,902.00	
			Add: Addition during the year	8,00,000.00	
			Add: Accrued Interest on Fixed Deposit	2,03,641.00	
			Less: Matured	(5,26,417.00)	10,92,126.00
			Sundry Debtors		8,03,630.00
			CASH & BANK BALANCES		
			Cash in Hand		52,908.56
			Cash at Bank		
			Union Bank of India (A/C No. 510101001234055)	8,52,943.24	
			Standard Chartered Bank (A/C No. 33)	2,33,806.24	
			Union Bank of India (A/C No. 961601010128130)	4,327.20	10,81,076.68
			Security Deposit for Rent		58,500.00
			EMD for Tender		5,81,005.06
			Self Assessment Tax A.Y. 2021-22		78,081.00
			TDS		
			As Per Last A/c	33,53,038.50	
			Add: A.Y. 2022-23	12,20,731.00	
			Less: Income Tax Refund for A.Y. 2020-2021	(5,73,250.00)	40,00,519.50
					79,37,036.33
					79,37,036.33

PLACE : KOLKATA
DATED : 30.09.2022

For S. GUHA & ASSOCIATES
Chartered Accountants

Partner



IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

For Somnath Ray & Associates
Chartered Accountants
FRN: 3244116

Somnath Ray (Proprietor)
Membership No. - 059817
Udyog: 22009817A/N/04/9958



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Schedule-I
Partners' Capital Schedule

Sl. No.	Name of Partner	Opening Balance	Introduced	Remuneration	Share of Profit	Drawings	Closing Balance
1	Sumantra Guha	41,34,225.31	-	9,00,000.00	2,73,174.24	(7,73,976.54)	45,33,423.01
2	S N Thakur	4,03,143.88	-	1,80,000.00	91,058.08	(2,20,000.00)	4,54,201.96
3	A.K. Ghose	4,80,605.01	-	1,80,000.00	91,058.08	(1,80,000.00)	5,71,663.09
4	Mohammed Irfan Alam	(1,17,952.11)	-	9,00,000.00	1,82,116.16	(13,93,000.00)	(4,28,835.95)
5	Sourabh Mitra	(94,091.16)	-	12,00,000.00	1,82,116.16	(13,25,000.00)	(36,975.00)
6	Asim Sengupta	43,983.43	-	3,00,000.00	91,058.08	(3,00,000.00)	1,35,041.51
7	P N Das	2,69,548.90	-	1,80,000.00	91,058.08	(1,80,000.00)	3,60,606.98
8	Gautam Sinha	2,03,476.47	-	1,80,000.00	91,058.08	(60,000.00)	4,14,534.55
9	Asim Kumar Datta	2,32,649.15	-	1,80,000.00	91,058.08	(96,000.00)	4,07,707.23
10	Chandan Chakrabarty	2,39,649.15	-	1,80,000.00	91,058.08	(60,000.00)	4,50,707.23
11	Deb Kumar Ghosh	74,649.15	-	1,80,000.00	91,058.08	(1,80,000.00)	1,65,707.23
12	Anwesha Banik	(16,895.26)	-	3,90,000.00	91,058.08	(10,00,000.00)	(5,35,837.18)
13	Arun Kumar Mitra	92,066.03	-	1,80,000.00	91,058.08	(45,500.00)	3,17,624.11
14	Debasish Sen	84,066.03	-	1,80,000.00	91,058.08	(60,000.00)	2,95,124.11
15	Brajer Syam Aich	-	-	45,000.00	91,058.08	(16,000.00)	1,20,058.08
16	Kallol Dasgupta	-	-	45,000.00	91,058.05	(8,000.00)	1,28,058.05
		60,29,123.98	-	54,00,000.00	18,21,161.57	(58,97,476.54)	73,52,809.01

For S. GUHA & ASSOCIATES
Chartered Accountants

Sumantra Guha

Partner



Profit & Loss Account for the year ended 31st March, 2022

Dr			Cr		
Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(Rs.)
To Bank Charges		38,276.25	By Professional Fees (Inland)	1,90,25,443.30	
* Electricity Charges		34,300.00	* Professional Fees (Export)	6,39,965.50	
* Stipend		8,09,290.00			1,96,65,408.80
* Travelling & Conveyance		4,17,013.00			
* Telephone Charges		30,111.46			
* ICAI Exam Fees		2,511.80	* Interest on Fixed Deposit with Union Bank of India		2,17,641.00
* General Charges		32,31,060.98			
* Subcontracting Expenses		30,76,047.00	* Interest on Income Tax Refund		8,600.00
* Salary & Bonus		40,23,098.00			
* License & Taxes		1,354.00			
* Office Rent		2,61,300.00			
* Seminar fees		36,814.00			
* Subscription		12,076.00			
* Membership Fees ICAI		1,29,092.00			
* Printing & Stationery		1,58,545.40			
* Audit Fees		6,000.00			
* Maintenance Charges		1,29,062.27			
* Website Maintenance		1,31,574.12			
* Books & Periodicals		3,966.00			
* Depreciation					
Computer	19,902.00				
Printer	2,400.00				
Laptop	145.00				
Router	18.00				
Type Writer	131.00				
Fax Machine	23.00				
Geyser	781.00				
Refrigerator	790.00				
Air Conditioner	11,791.00				
Television	5,546.00				
Mobile Phone	3,038.00				
		44,565.00			
* Tender Fees		35,960.00			
* Postage & Telegram		7,699.64			
* Office Expenses		36,771.31			
* Net Profit C/d		72,21,161.57			
		1,98,77,649.80			1,98,77,649.80
* Partners' Remuneration					
S. Guha	9,00,000.00		By Net Profit B/f		72,21,161.57
S.N. Thakur	1,80,000.00				
Alok Kumar Ghose	1,80,000.00				
Mohammed Irfan Alam	9,00,000.00				
Sourabh Mitra	12,00,000.00				
Asim Sengupta	3,00,000.00				
P.N. Das	1,80,000.00				
Gautam Sinha	1,80,000.00				
Asim Kumar Datta	1,80,000.00				
Deb Kumar Ghosh	1,80,000.00				
Chandan Chakrabarty	1,80,000.00				
Arvesha Banik	3,90,000.00				
Arun Kumar Mitra	1,80,000.00				
Debasish Sen	1,80,000.00				
Brajer Syam Aich	45,000.00				
Kallol Dasgupta	45,000.00				
		54,00,000.00			
* Share of Profit					
S. Guha	2,73,174.24				
S.N. Thakur	91,058.08				
Alok Kumar Ghose	91,058.08				
Mohammed Irfan Alam	1,82,116.16				
Sourabh Mitra	1,82,116.16				
Asim Sengupta	91,058.08				
P.N. Das	91,058.08				
Gautam Sinha	91,058.08				
Asim Kumar Datta	91,058.08				
Deb Kumar Ghosh	91,058.08				
Chandan Chakrabarty	91,058.08				
Arun Kumar Mitra	91,058.08				
Arvesha Banik	91,058.08				
Debasish Sen	91,058.08				
Brajer Syam Aich	91,058.08				
Kallol Dasgupta	91,058.08				
		18,21,161.57			
		72,21,161.57			72,21,161.57

PLACE: KOLKATA
 DATED: 30.09.2022

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

For S. GUHA & ASSOCIATES
 Chartered Accountants

Partner



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

2021-22

PAN	AAXFS6822P		
Name	S GUHA AND ASSOCIATES		
Address	CJ-19 , SECTOR II , SALT LAKE , DIST - NORTH 24 PARGANAS , KOLKATA , 32-West Bengal , 91-India , 700091		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	178055750130222
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		22,31,360
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	22,31,360
	Net tax payable	4	6,96,184
	Interest and Fee Payable	5	10,782
	Total tax, interest and Fee payable	6	7,06,966
	Taxes Paid	7	7,06,966
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Dividend Tax Payable	9	0
Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by SOURABH MITRA in the capacity of Partner having PAN AUZPM2782J from IP address 10.1.36.245 on 13-02-2022 16:55:48

DSC SI. No. & Issuer 3048320 & 19365903CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAXFS6822P05178055750130222BCF856EF20C5EB07AA42EC37051CC2DDEBA2DB3D

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



S. Guha & Associates
CJ-19, Sector-II, Saltlake, District - North 24 Pgs, Kolkata - 700091

Balance Sheet as at 31st March, 2021

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
PARTNERS' CAPITAL A/C:			FIXED ASSETS		
As per Schedule-I-Partners' Capital Schedule		60,29,196.02	COMPUTER		
			As Per Last A/c	49,592.50	
			Add: Addition this year	25,000.00	
			Less : Depreciation	(24,837.00)	49,755.50
			PRINTER		
			Purchased this year	10,000.00	
			Less : Depreciation	(4,000.00)	6,000.00
Outstanding Expenses			Laptop		
GST Payable	3,50,062.00		As Per Last A/c	605.00	
Audit Fees	12,000.00		Less : Depreciation	(242.00)	363.00
		3,62,062.00	Router		
			As Per Last A/c	74.40	
			Less : Depreciation	(29.76)	44.64
			Type Writer		
			As Per Last A/c	1,026.35	
			Less : Depreciation	(153.95)	872.40
			Fax Machine		
			As Per Last A/c	180.75	
			Less : Depreciation	(27.11)	153.64
			Geyser		
			Purchased during the year	6,122.38	
			Less : Depreciation	(918.36)	5,204.02
			Refrigerator		
			Purchased during the year	6,195.14	
			Less : Depreciation	(929.27)	5,265.87
			Air Conditioner		
			Purchased during the year	47,613.40	
			Less : Depreciation	(7,142.01)	40,471.39
			Television		
			Purchased during the year	43,496.10	
			Less : Depreciation	(6,524.42)	36,971.69
			Fixed Deposit with Union Bank of India		
			As Per Last A/c	16,77,600.00	
			Add: Addition during the year	5,00,000.00	
				21,77,600.00	
			Add: Accrued Interest on Fixed Deposit	1,18,535.00	
				22,96,135.00	
			Less: Matured	(16,83,233.00)	6,12,902.00
			CASH & BANK BALANCES		
			Cash in Hand		73,749.84
			Cash at Bank		
			Union Bank of India (A/C No. 510101001234055)	14,81,064.81	
			Standard Chartered Bank (A/C No. 33)	1,01,568.47	
			Union Bank of India (A/C No. 361601010128130)	4,327.20	15,86,960.48
			Security Deposit for Rent		58,500.00
			EMD for Tender		5,61,005.06
			TDS		
			As Per Last A/c	33,97,953.50	
			Add: A.Y. 2021-22	6,28,885.00	
				40,26,838.50	
			Less: Income Tax Refund for A.Y. 2019-2020	(6,73,800.00)	33,53,038.50
		63,91,258.02			63,91,258.02

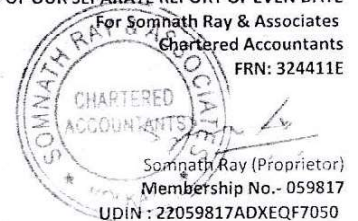
PLACE ; KOLKATA
DATED : 11th February, 2022

For S. GUHA & ASSOCIATES
Chartered Accountants

Sourabh Mitra
Partner



IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE



Profit & Loss Account for the year ended 31st March, 2021

Dr.	Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Cr. Amount(Rs.)
To	Bank Charges		43,851.24	By	Professional Fees (Inland)	1,70,38,663.93
"	Electricity Charges		1,62,318.00	"	Professional Fees (Export)	9,88,327.00
"	Stipend		5,01,815.00			1,80,26,990.93
"	Travelling & Conveyance		8,61,400.10	"	Interest on Fixed Deposit with Union Bank of India	1,28,159.00
"	Telephone Charges		22,454.82	"	Interest on Income Tax Refund	23,580.00
"	Broadband Charges		19,770.00			
"	General Charges		33,65,165.80			
"	Subcontracting Expenses		16,18,645.00			
"	Salary & Bonus		51,95,164.00			
"	License & Taxes		16,320.00			
"	Office Rent		1,20,900.00			
"	Seminar fees		46,990.00			
"	Subscription		21,730.00			
"	Membership Fees		87,792.00			
"	Printing & Stationery		58,607.00			
"	Audit Fees		6,000.00			
"	Maintenance Charges		44,459.00			
"	Website Maintenance		10,985.00			
"	TDS Interest Payment		5,253.00			
"	Depreciation:					
	Computer	24,837.00				
	Printer	4,000.00				
	Laptop	242.00				
	Router	29.76				
	Type Writer	153.95				
	Fax Machine	27.11				
	Geyser	918.36				
	Refrigerator	929.27				
	Air Conditioner	7,142.01				
	Television	6,524.42				
"	Tender Fees		44,803.88			
"	Postage & Telegram		12,503.10			
"	Office Expenses		9,250.22			
			99,167.00			
"	Net Profit C/d		58,03,385.77			
			1,81,78,729.93			
"	Partners' Remuneration					1,81,78,729.93
	S. Guha	9,00,000.00		By	Net Profit B/f	58,03,385.77
	S.N. Thakur	1,80,000.00				
	Alok Kumar Ghose	1,80,000.00				
	Mohammed Irfan Alam	9,00,000.00				
	Sourabh Mitra	9,00,000.00				
	Asim Sengupta	3,00,000.00				
	P.N. Das	1,80,000.00				
	Gautam Sinha	1,80,000.00				
	Asim Kumar Datta	1,80,000.00				
	Deb Kumar Ghosh	1,80,000.00				
	Chandan Chakrabarty	1,80,000.00				
	Anwesha Banik	2,78,871.00				
	Arun Kumar Mitra	60,000.00				
	Debasish Sen	75,000.00				
			46,73,871.00			
"	Share of Profit					
	S. Guha	1,12,951.48				
	S.N. Thakur	90,361.18				
	Alok Kumar Ghose	90,361.18				
	Mohammed Irfan Alam	56,475.74				
	Sourabh Mitra	56,475.74				
	Asim Sengupta	56,475.74				
	P.N. Das	90,361.18				
	Gautam Sinha	90,361.18				
	Asim Kumar Datta	90,361.18				
	Deb Kumar Ghosh	90,361.18				
	Chandan Chakrabarty	90,361.18				
	Arun Kumar Mitra	79,066.03				
	Anwesha Banik	56,475.74				
	Debasish Sen	79,066.03				
			11,29,514.77			
			58,03,385.77			

PLACE : KOLKATA
DATED : 11th February, 2022

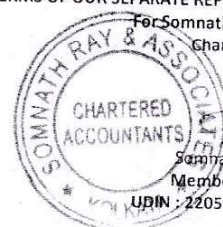
For S. GUHA & ASSOCIATES
Chartered Accountants

Sourabh Mitra

Partner



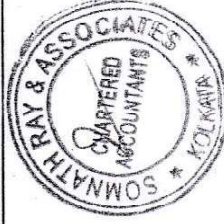
IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE
For Somnath Ray & Associates
Chartered Accountants
FRN: 324411E



Somnath Ray (Proprietor)
Membership No. - 059817
UDIN : 22059817ADXEQF7050

Schedule-I
Partners' Capital Schedule

Sl. No.	Name of Partner	Opening Balance	Introduced	Remuneration	Share of Profit	Drawings	Closing Balance
1	Sumantra Guha	41,14,623.84	-	9,00,000.00	1,12,951.48	(9,93,350.00)	41,34,225.31
2	S N Thakur	4,52,782.70	-	1,80,000.00	90,361.18	(3,20,000.00)	4,03,143.88
3	A.K. Ghose	3,90,243.83	-	1,80,000.00	90,361.18	(1,80,000.00)	4,80,605.01
4	Mohammed Irfan Alam	50,572.16	-	9,00,000.00	56,475.74	(11,25,000.00)	(1,17,952.11)
5	Sourabh Mitra	74,105.10	-	9,00,000.00	56,475.74	(11,24,600.00)	(94,019.16)
6	Asim Sengupta	12,507.70	-	3,00,000.00	56,475.74	(3,25,000.00)	43,983.43
7	P N Das	2,49,187.72	-	1,80,000.00	90,361.18	(2,50,000.00)	2,69,548.90
8	Gautam Sinha	93,115.29	-	1,80,000.00	90,361.18	(1,60,000.00)	2,03,476.47
9	Asim Kumar Datta	1,28,287.97	-	1,80,000.00	90,361.18	(1,66,000.00)	2,32,649.15
10	Chandan Chakrabarty	99,287.97	-	1,80,000.00	90,361.18	(1,30,000.00)	2,39,649.15
11	Deb Kumar Ghosh	79,287.97	-	1,80,000.00	90,361.18	(2,75,000.00)	74,649.15
12	Anwesha Banik	-	-	2,78,871.00	56,475.74	(3,52,242.00)	(16,895.26)
13	Arun Kumar Mitra	-	-	60,000.00	79,066.03	(47,000.00)	92,066.03
14	Debasish Sen	-	-	75,000.00	79,066.03	(70,000.00)	84,066.03
		57,44,002.25	-	46,73,871.00	11,29,514.77	(55,18,192.00)	60,29,196.02



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
HYDRABAD ROAD, POST BOX NO. 7002, NEW DELHI 110002

TEL. NOS. : 2217004/7005/7
TELEX NO. : 03162236
TELEGRAMS : CICA

To

S. GUHA & ASSOCIATES
16/1 CHITRA WIDYA
RAINA LANE
CALCUTTA
PIN : 700009

1-0-MAR-1995

Dear Sir,

Subject: Application for Empanelment of Auditors for
(1) Branches of 17 Public Sector Banks for
the year 1994-95 Audit and
(2) Statutory Central Audit and Bank Audit
of Regional Rural Banks for the year 1994-95.

We would like to inform you that an Unique Code No. 073157
is allotted to the above firm name. You are, therefore requested to
Quote the same in all future correspondence with us in this regard.

Yours faithfully,

Signature
For and behalf of Chairman Pro-
Development Committee



Application No.: MEF01043

FRN/MRN.: 322493E

Type: PARTNERSHIP

Logout

The declaration for MEF01043 has been validated successfully (by all the partners).

i) FRN/MRN : 322493E

ii) UCN : 0073157

iii) No. of CAs exclusively associated with the firm (Full-Time) : 23

iv) No. of partners/proprietor exclusively associated (Full-Time): 21

v) No Professional staff : 74

vi) Bank audit experience (in years) : 18

a. Firm : 8 years or more

b. Partner/Proprietor : 01/01/1960

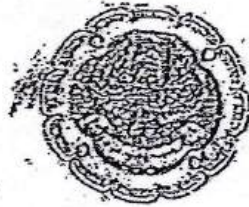
vii) Year of establishment of firm : 10/06/1968

viii) COP : I

**Your provisional category for Bank
Branch Auditors' Panel (BBA Panel) for the
year 2024-25:**



The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
SUMANTRA GUHA
Membership No. 55753
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 September, 2002.

Given under the Common Seal of
The Institute of Chartered Accountants of India
this 17th day of October, 2002.

A. H. L. L.
SECRETARY



PRESIDENT



Certificate No. : 27

Batch CCLXVI / 2016-2017



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that

CA. Gufia Sumantra

Membership No. 055753 has successfully completed the Certificate Course on

Concurrent Audit of Banks conducted by the Internal Audit Standards Board of the Institute of Chartered Accountants of India, New Delhi.



V. Sagar
Secretary, ICAI

Mak

CA. Makesh Singh Kushwah
Chairman
Internal Audit Standards Board



M. Devaraja Reddy

CA. M. Devaraja Reddy
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. 4624



Batch : 02/07/2017 to 23/07/2017

Year : 2017 - 18

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Forensic Accounting & Fraud Detection

Certificate

This is to certify that CA. Gulab Samantia Membership

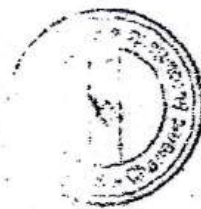
NO 055753 has successfully completed the Certificate Course on Forensic Accounting & Fraud Detection, conducted by the Committee on Information Technology of the Institute of Chartered Accountants of India held at Kolkata.



V. Sagar
Secretary
ICAI

CA. Atul Kumar Gupta
Chairman

Committee on Information Technology



CA. Niles Shivji Vikamsey
President
ICAI

This certificate is valid for a Period of 12 Months from the date of issue of this Certificate. It is subject to the provisions of the Chartered Accountants Act, 1949 and Regulations framed there under.

No. 171033



IIIrd Batch - 7th, 8th, 14th, 15th, 21st & 22nd, October 2017

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set Up by an Act of Parliament)

Course on Anti Money Laundering Laws (Anti Money Laundering Specialist)

Certificate

This is to certify that

CA. Sumantra Guha

Membership No. 055753 has successfully completed the Course on Anti Money Laundering Laws (Anti Money Laundering Specialist) conducted by the Committee on Economic, Commercial Laws & WTO & Economic Advisory (CECL & WTO & EA) of the Institute of Chartered Accountants of India at Kolkata.

V. Sagar
Secretary
ICAI



New Delhi
31st Jan. 2018



CA. Tarun Ghia
Chairman

Committee on Economic, Commercial Laws &
WTO & Economic Advisory, ICAI

CA. Nilesh Shivji Vikamsey
President
ICAI

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



Indian Institute of Corporate Affairs
(Under the Aegis of Ministry of Corporate Affairs, Govt. of India)

Certifies that

SUMANTRA GUHA

has successfully qualified the Online Proficiency Self
Assessment Test

For

Independent Director's Databank

April 11, 2020



DG & CEO IICA

Scan QR code to validate the certificate.

Alternatively go to <http://independentdirectorsdatabank.mettl.com/verify-certification>

Applicant Email: ca.sumantraguha@gmail.com



Certificate No. : 0033

Year : 2019



The Institute of Chartered Accountants of India
Faculty Development Programme "Code of Ethics"
Certificate of participation

This is to certify that CA SUMANTRA GUHA

Membership No. 055753 has attended the Two Days "Faculty Development Programme" organized by the Ethical Standards Board, ICAI on "Code of Ethics", held during 30th November & 1st December, 2019 at Vedic Village, Kolkata.

Ashish Swarup
Ashish S. Bhatnagar
Secretary
Ethical Standards Board



Kemisha Soni
CA. Kemisha Soni
Vice-Chairperson
Ethical Standards Board



Ranjeet Kumar Agarwal
CA. Ranjeet Kumar Agarwal
Chairman
Ethical Standards Board



Institute of Social Auditors of India

(A company formed by ICAI u/s 8 of the Companies Act, 2013)

Certificate of Membership

This is to certify that **CA. Sumantra Guha**

Son/Daughter of **Late Badal Guha**

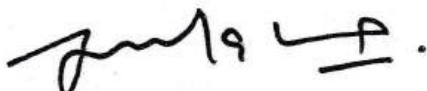
Membership Number **ISAI/SA-445** of **Kolkata** was admitted


as a Member of the Institute of Social Auditors of India

on **October 16, 2023**



CA. SUMANTRA GUHA
ISAI/SA-445


CA. (Dr.) Jai Kumar Batra
Authorized Signatory,
Institute of Social Auditors of India


Dr. P. C. Jain
Chairman,
Institute of Social Auditors of India

Place: Mumbai
Date: October 16, 2023





Certificate No. : 91659-5106413-1666

Year : 2023-2024

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on MSME



Certificate

This is to certify that CA. GUHA SUMANTRA .
Membership No. 55753 has successfully completed the Certificate Course on MSME
conducted by the Committee on MSME & Start-up of The Institute of Chartered Accountants of India.

New Delhi
1st February, 2024

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

CA. Dheeraj Kumar Khandelwal
Chairman, Committee on
MSME & Start-up, ICAI

CA. Aniket Sunil Talati
President, ICAI

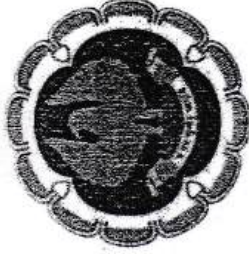
"This certificate is neither a degree nor a diploma being awarded by the Institute to its members in terms of the Chartered Accountants Act, 1948 and regulations framed thereunder."



Batch No. : PERT/V/2/24-25

Certificate No. : 91857-5106413-1666

Course Duration : 6 Hours



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Setup by an Act of Parliament)

Peer Review Board

Certificate



This is to certify that CA. GUHA SUMANTRA

Membership No: 55753 has attended Peer Review training program and has successfully qualified the eligibility test conducted on 26th April 2024.

CA. GUHA SUMANTRA is empanelled as Peer

Reviewer with the Peer Review Board of The Institute of Chartered Accountants of India. This empanelment is valid for the period from 26th April 2024 to 30th April 2027.

Assessment Date 26-04-2024
CA. Prasanna Kumar D
Chairman
Peer Review Board

CA. (Dr.) Raj Chawla
Vice - Chairman
Peer Review Board

CA. Mohit Baijal
Secretary
Peer Review Board



Roll No. 3090

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
SOURABH MITRA
Son of KUMARESH MITRA
Membership No. 308743
of KOLKATA
has successfully completed practical training
and has passed the
Information Systems Audit (ISA)
Assessment Test conducted by
The Institute of Chartered Accountants of India
in the month of June, 2017

Given under the Common Seal of
The Institute of Chartered Accountants of India
this 18th day of July, 2017

(V. Sagar)
SECRETARY



(Nilesh Shivji Vikramsey)
PRESIDENT





ICAI

Digital Learning Hub



Certificate No. : 86264-5418137-1666

Batch : 2021-22

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Ind AS



Certificate

This is to certify that CA. SOURABH MITRA

Membership No. 308743 has successfully completed the Certificate Course on Ind AS conducted by the Ind AS Implementation Committee of The Institute of Chartered Accountants of India, New Delhi.

New Delhi

22nd July 2021

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



CA. G Sekar
Chairman
Ind AS Implementation Committee



CA. Nihar N Jambusaria
President
ICAI

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



ICAI

Digital Learning Hub



Certificate No. : 87412-5418137-1666

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Public Finance & Government Accounting



Certificate

SOURABH MITRA

This is to certify that CA. _____

Membership No. **308743** has successfully completed the Certificate Course on Public Finance & Government Accounting conducted by Committee on Public & Government Financial Management (CP&GFM) of the Institute of Chartered Accountants of India.



New Delhi
29th November, 2021

[Signature]

Acting Secretary, ICAI



Chairman, Committee on Public &
Government Financial Management, ICAI

[Signature]

[Signature]

President, ICAI

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
MOHAMMED IRFAN ALAM

Son of **MD AFTAB ALAM**

Membership No. **309255**

of **KOLKATA**

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

*Assessment Test (2.0) conducted by
The Institute of Chartered Accountants of India
in the month of July, 2021*

*Given under the Common Seal of
The Institute of Chartered Accountants of India
this 13th day of September, 2021*

(Jai Kumar Batra)
ACTING SECRETARY



(Nihar N Jambusaria)
PRESIDENT





THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that

CA. Asim Sengupta

Membership No. 074570 has successfully completed the Certificate Course on

Concurrent Audit of Banks conducted by the Internal Audit Standards Board of the Institute of

Chartered Accountants of India, New Delhi.



V. Sagar
Secretary, ICAI
New Delhi
November 19, 2016



CA. Mukesh Singh Kushiwah
Chairman
Internal Audit Standards Board



CA. M. Devaraja Reddy
President, ICAI



Certificate No. : 91856-12584120-1666

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Public Finance & Government Accounting



Certificate

This is to certify that CA. ANWESHA BANIK
Membership No. 315615 has successfully completed the Certificate Course on Public Finance
& Government Accounting conducted by Committee on Public & Government Financial Management
(CPGFM) of the Institute of Chartered Accountants of India.

[Signature]

New Delhi
29th July, 2024

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

[Signature]

CA. Kemisha Soni
Chairperson, Committee on Public &
Government Financial Management, ICAI

[Signature]

CA. Ranjeet Kumar Agarwal
President, ICAI



The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

NANDINI SEN

Daughter of **RAJAT KUMAR SINHA**

Membership No. **056301**

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, 2004**

Given under the Common Seal of

The Institute of Chartered Accountants of India

this **29th day of January, 2005.**



Ashok Haldia
(Ashok Haldia)
SECRETARY

Sunil Goyal
(Sunil Goyal)
PRESIDENT



The Institute of Chartered Accountants of India
(Set up under an Act of Parliament)

**Computerised Accounting and Auditing Techniques (CAAT)
Training Certificate**

This is to Certify that

Mr./Ms./Mrs. SEN NANDINI

(CAAT Registration No CI-2466 & ICAI Membership No. : 056301)

has completed 100 Hours of CAAT Course Practical Training

from 01-Jan-05 to 01-Apr-05 at SSI, KOLKATA

Serial No. 1055

Date : 18-Nov-05

Secretary
IT Committee





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 016533

This is to certify that the Peer Review of

M/s S Guha & Associates

16/1,

Girish Vidya Ratna Lane,

Kolkata-700009

FRN.: 322493E

has been carried out for the period

2020-2023

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

This Certificate is effective from: 01-04-2024

The Certificate shall remain valid till: 31-03-2027

Issued at New Delhi on 04-04-2024

CA. Prasanna Kumar D

Chairman
Peer Review Board

CA. (Dr.) Raj Chawla

Vice-Chairman
Peer Review Board

CA. Mohit Baijal

Secretary
Peer Review Board

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



Schedule II: Firm Profile

1. Firm Overview:

Introduction: S. Guha & Associates is established in Kolkata and is an accounting and auditing firm offering services in the fields of audit, taxation, consultation, business valuations etc. Our commitment to our clients has enabled the firm to have continued growth and success at developing and maintaining strong professional relationships.

Founding and Establishment: The firm was established on 01.01.1960, and has been in existence for more than 64 years.

Business/Legal Structure: Partnership Firm

Location and Reach:

Address	Name of the City and State	Date of Establishment	Contact Person & Mobile number
HEAD OFFICE			
16/1, Girish Vidya Ratna Lane, Kolkata - 700009	Kolkata, West Bengal	09.02.1994	CA. Sourabh Mitra 8981130133 033 – 2360 9686
BRANCH OFFICES			
AE-441, Sector-I, Salt Lake, Dist: North 24 Parganas, Kolkata - 700064	Kolkata, West Bengal	26.12.2016	CA. Sumantra Guha 9831015331 033 – 2350 6991
Commerce House, Room No 8D and 8E, 8 th Floor, 2, Ganesh Chandra Avenue, Kolkata - 700013	Kolkata, West Bengal	01.01.2023	CA. Sanjay Sen 9831283017
House of Sk Siraj, Bhubandanga, Nazrul Pally, Bolpur, Po Bolpur, Bolpur - 731204	Bolpur, West Bengal	01.08.2023	CA. Asim Sengupta 9830995629
Flat No 44, 3rd Floor Plot No 13, Sadbhawna Apartment, Lp Extension Patparganj, New Delhi – 110092	New Delhi, New Delhi,	01.05.2018	CA. Brajer Syam Aich 9903000616
House of Saifur Rahman, Bauli Mohalla, Phulwari Sharif, Patna – 801505	Patna, Bihar	01.01.2018	CA. Deb Kumar Ghosh 9830152616
House of Lalit Kumar Jha, Shyam Ganj Road, Near Patel Chowk, Jharkhand, B Deoghar – 814112	Deoghar, Jharkhand	01.08.2001	CA. Chandan Chakraborty 8240096708
44, Hari Ganga Basak Road, Pranab Bhawan, Agartala – 799001	Agartala, Tripura	15.12.2004	CA. Anwesha Banik 9875393122
Flat No. 1302, Ruby Tower North City, Sevok Road, Siliguri - 734001	Siliguri, West Bengal	01.12.2022	CA. Kallol Dasgupta 9836549844
C/O Shanti Lata Mazumdar, Vill Rabinranagar, Ward No 2, Hut Bay, Little Andaman, Port Blair - 744207	Port Blair, Andaman And Nicobar Island	17.10.2022	CA. Mohammed Irfan Alam 8820194235



Flat No. 1001/1002, Sankalp - 3, Goregaon Mulund Link Road, Malad East, Mumbai - 400097	Mumbai, Maharashtra	31.12.2022	CA. Surajit Mukherjee 033 - 28426691
C/O Subornalekha Senapati Laboni, 29, Piyali Phukan Road, Po Rehabari, Guwahati - 781008	Guwahati Assam	01.04.2023	CA. Debashish Sen 9903424014

2. Services Offered:

Audit and Assurance Services: Detailed descriptions of the different types of audit and assurance services provided, such as:

- Statutory Audits:**

Sr. No.	Name	Type of Audit	Year of Audit
1	Eastern Coalfields Limited	Statutory Audit	2023-24
2	Eastern Coalfields Limited	Statutory Audit	2022-23
3	Bharat Coking Coal Limited	Statutory Audit	2021-22
4	MSTC Limited	Statutory Audit	2023-24
5	Tripura Forest Development & Plantation Corporation Limited	Statutory Audit	2018-19
6	Tripura Forest Development Corporation Limited	Statutory Audit	2019-20
7	Tripura Forest Development Corporation Limited	Statutory Audit	2020-21
8	Tripura Forest Development Corporation Limited	Statutory Audit	2021-22
9	Tripura Handloom & Handicrafts Development Corporation Limited	Statutory Audit	2018-19
10	Tripura Handloom & Handicrafts Development Corporation Limited	Statutory Audit	2019-20
11	Tripura Handloom & Handicrafts Development Corporation Limited	Statutory Audit	2020-21
12	Swachh Bharat Mission (Gramin), West Bengal	Statutory Audit	2021-22
13	Jal Jeevan Mission (JJM), Agartala	Statutory Audit	2022-23 & 2023-24
14	Swachh Bharat Mission (Gramin) – DSBMMC, Agartala	Statutory Audit	2022-23 & 2023-24
15	Swachh Bharat Mission (Gramin) – Jharkhand	Statutory Audit	2022-23
16	Institutional Strengthening of Gram Panchayats Program – II	Statutory Audit	2017-18



17	Institutional Strengthening of Gram Panchayats Program – II	Statutory Audit	2018-19
18	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2014-15
19	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2015-16
20	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2016-17
21	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2017-18
22	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2018-19
23	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2019-20
24	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2020-21
25	Pradhan Mantri Gramin Sadak Yojana, (WBSRDA)	Statutory Audit	2021-22
26	Indira Awas Yojana (IAY)	Statutory Audit	2015-16
27	Pradhan Mantri Awas Yojana- G Scheme, West Bengal	Statutory Audit	2016-17
28	Pradhan Mantri Awas Yojana- G Scheme, West Bengal	Statutory Audit	2018-19
29	Pradhan Mantri Awas Yojana- G Scheme, West Bengal	Statutory Audit	2019-20
30	Pradhan Mantri Awas Yojana - G Scheme, West Bengal (STATE HQ LEVEL)	Statutory Audit	2019-20
31	Pradhan Mantri Awas Yojana - Khowai, Tripura	Statutory Audit	2020-21
32	Pradhan Mantri Awas Yojana - Gomati, Tripura	Statutory Audit	2020-21
33	Pradhan Mantri Awas Yojana - Belonia, Tripura	Statutory Audit	2020-21
34	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Unakoti, Tripura	Statutory Audit	2020-21
35	State Child Protection Society	Statutory Audit	2019-20 to 2022-23
36	West Bengal State Rural Development Agency, (SRD CELL)	Statutory Audit	2013-14
37	State Public Health Cell, WBSRDA	Statutory Audit	2014-15
38	State Public Health Cell, WBSRDA	Statutory Audit	2015-16
39	State Public Health Cell, WBSRDA	Statutory Audit	2016-17
40	State Public Health Cell, WBSRDA	Statutory Audit	2017-18
41	State Public Health Cell, WBSRDA	Statutory Audit	2018-19



42	Computerisation Cell, WBSRDA	Statutory Audit	2014-15
43	Computerisation Cell, WBSRDA	Statutory Audit	2015-16
44	Computerisation Cell, WBSRDA	Statutory Audit	2016-17
45	Computerisation Cell, WBSRDA	Statutory Audit	2018-18
46	Computerisation Cell, WBSRDA	Statutory Audit	2020-21
47	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Cell, WBSRDA	Statutory Audit	2014-15
48	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Cell, WBSRDA	Statutory Audit	2015-16
49	Tripura Infrastructure & Investment Fund Board (TIIFB)	Statutory Audit	2019-20
50	Tripura Infrastructure & Investment Fund Board (TIIFB)	Statutory Audit	2020-21
51	Paschim Banga Samagra Shiksha Mission	Statutory Audit	2020-21
52	Paschim Banga Samagra Shiksha Mission	Statutory Audit	2021-22
53	Paschim Banga Samagra Shiksha Mission	Statutory Audit	2022-23
54	Tripura Biodiversity Board	Statutory Audit	2022-23
55	Tripura Health Protection Society (THPS)	Statutory Audit	2023-24
56	Swasthya Sathi Samiti	Statutory Audit	2023-24
57	National Agricultural Higher Education Project (Nahep)	Statutory Audit	2022-23
58	Tripura Jute Mills Ltd	Statutory Audit	2008-09 & 2009-10
59	Tripura State Electricity Corporation Ltd	Statutory Audit	2007-08 TO 2010-11
60	The Electro Medical & Allied Industries Limited	Statutory Audit	2011-12 TO 2014-15
61	Tripura Tea Development Corp Ltd	Statutory Audit	2013-14 TO 2016-17
62	United India Insurance Company Ltd	Statutory Audit	2014-15 TO 2017-18
63	Sunderban Tiger Conservation Foundation Trust (Stcft)	Statutory Audit	2011-12 TO 2017-18
64	Tripura Tribal Welfare Residential Educational Institutions Society	Statutory Audit	2019-20 TO 2022-23
65	West Bengal State Illness Assistance Fund	Statutory Audit	2020-21 TO 2022-23
66	Buxa Tiger Conservation Foundation Trust (Btcf)	Statutory Audit	2019-20 TO 2022-23



STATUTORY AUDIT: LISTED ENTITIES OTHER THAN PUBLIC SECTOR UNDERTAKINGS

Sr. No.	Name	Type of Audit	Year of Audit
1	Tantia Construction Limited	Statutory Audit	2019-20
2	Kisan Moulding Limited	Statutory Audit	2021-22 TO 2022-23
3	Antarctica Limited	Statutory Audit	2022-23 TO 2023-24
4	Dhelakhat Tea Co. Limited	Statutory Audit	2022-23 TO 2023-24

STATUTORY AUDIT: OTHER THAN PUBLIC SECTOR UNDERTAKINGS

Sr. No.	Name	Type of Audit	Year of Audit
1	Bhattacharyya Orthopaedics and Related Research Centre Private Limited	Statutory Audit	2014-15 to 2018-19 & 2019-20 to 2023-24
2	Sarralle Equipment India Private Limited	Statutory Audit	2014-15 to 2018-19 & 2019-20 to 2023-24
3	Finance Exchange (India) Limited	Statutory Audit	2010-11 To 2014-15
4	Russell Investments Limited	Statutory Audit	2017-2018 To 2024-25
5	Divya Management Limited	Statutory Audit	2018-19 To 2024-25
6	Calcutta Greens Apartment Owners' Association	Statutory Audit	2010-11 to 2022-23
7	Park Apartment Owners' Association	Statutory Audit	2014-15
8	Alliance Francaise Du Bengale	Statutory Audit	2010-11 To 2012-13
9	Sarat Chatterjee & Co. (Vsp) Private Limited	Statutory Audit	2017-18 To 2021-22
10	Sur Industries Private Limited	Statutory Audit	2014-15 To 2018-19
11	Sur Extinguishers Private Limited	Statutory Audit	2014-15 To 2018-19
12	Metfab Engineers Private Limited	Statutory Audit	2014-15 To 2018-19
13	United Ceramics Private Limited	Statutory Audit	2014-15 To 2018-19
14	Tantia Infrastructure Private Limited	Statutory Audit	2017-18 To 2018-19
15	Tantia Sanjauliparkings Private Limited	Statutory Audit	2017-18 To 2018-19
16	Nigolice Trading Private Limited	Statutory Audit	2018-19
17	Swabhumi Ambika Infraproperties Private Limited	Statutory Audit	2014-15 To 2018-19
18	Swabhumi Construction and Real Estate Private Limited	Statutory Audit	2014-15 To 2018-19



19	Scene Screen Private Limited	Statutory Audit	2014-15 To 2018-19
20	Kalapara Kishan Himghar Private Limited	Statutory Audit	2014-15 To 2018-19
21	Starshine Tie-Up Private Limited	Statutory Audit	2014-15 To 2018-19
22	Majumder Resorts and Hotels Private Limited	Statutory Audit	2014-15 To 2018-19
23	Majumder Agro Foods Private Limited	Statutory Audit	2014-15 To 2018-19
24	Majumder Group of Resort and Hotels Private Limited	Statutory Audit	2014-15 To 2018-19
25	Tirupati Amusement Private Limited	Statutory Audit	2014-15 To 2018-19
26	Majumder Group of Real Estate Private Limited	Statutory Audit	2014-15 To 2018-19
27	Majumder Constructions Private Limited	Statutory Audit	2014-15 To 2018-19
28	Bsb International Career Private Limited	Statutory Audit	2014-15 To 2018-19
29	Nishan Technologies Private Limited	Statutory Audit	2014-15 To 2018-19
30	Paramount Exim Private Limited	Statutory Audit	2014-15 To 2018-19
31	Tlb Laundry Works Private Limited	Statutory Audit	2017-18 To 2018-19
32	Tintara Agro Food Private Limited	Statutory Audit	2017-18 To 2018-19
33	Swabhumi Projects Private Limited	Statutory Audit	2015-16 To 2018-19
34	Saltee Valley Private Limited	Statutory Audit	2015-16 To 2018-19
35	Shovona Health & Research Institute Private Limited	Statutory Audit	2014-15 To 2018-19
36	S. Neogi & Co. Foodgrains Private Limited	Statutory Audit	2014-15 To 2018-19
37	Ctrln Technologies Private Limited	Statutory Audit	2014-15 To 2018-19
38	Notion Studios Private Limited	Statutory Audit	2014-15 To 2018-19
39	Mercury Exports Private Limited	Statutory Audit	2014-15 To 2018-19
40	India Sportswear Private Limited	Statutory Audit	2014-15 To 2018-19
41	Acme Exports Private Limited	Statutory Audit	2014-15 To 2018-19
42	Acme Dyeknit Private Limited	Statutory Audit	2014-15 To 2018-19
43	Apollo Garments Private Limited	Statutory Audit	2014-15 To 2018-19
44	Ajoy Hosiery Private Limited	Statutory Audit	2014-15 To 2018-19
45	T-Rmc Private Limited	Statutory Audit	2015-16 To 2018-19
46	Bards Elevator Private Limited	Statutory Audit	2018-19 To 2022-23



47	Carter Commercial Private Limited	Statutory Audit	2014-15 To 2018-19
48	Navrang Commerical Private Limited	Statutory Audit	2014-15 To 2018-19
49	Yogya Projects Private Limited	Statutory Audit	2014-15 To 2018-19
50	Khorlo Tours and Travels Private Limited	Statutory Audit	2014-15 To 2018-19
51	Minutes Management Private Limited	Statutory Audit	2017-18 To 2018-19
52	National Institute of Biomedical Genomics for Statutory Audit	Statutory Audit	2020-21 To 2022-23
53	The Institute of Cost Accountants of India for Statutory Audit	Statutory Audit	2022-23 To 2023-24
54	Sapoi Tea Co. Limited	Statutory Audit	2019-20 To 2023-24

• **Internal Audit:**

Sr. No.	Name	Type of Audit	Year of Audit
1	The West Bengal Power Development Corporation Limited (Bakreswar Thermal Power Station)	Internal Audit	2023-24
2	The West Bengal Power Development Corporation Limited (Bandel Thermal Power Station)	Internal Audit	2023-24
3	The West Bengal Power Development Corporation Limited (Santalidih Thermal Power Station)	Internal Audit	2023-24
4	The West Bengal Power Development Corporation Limited (Bakreswar Thermal Power Station)	Internal Audit	2022-23
5	The West Bengal Power Development Corporation Limited (Bakreswar Thermal Power Station)	Internal Audit	2021-22
6	The West Bengal Power Development Corporation Limited (Bakreswar Thermal Power Station)	Internal Audit	2020-21
7	West Bengal State Electricity Distribution Company Limited	Internal Audit	2023-24
8	West Bengal State Electricity Distribution Company Limited	Internal Audit	2017-18
9	West Bengal State Electricity Distribution Company Limited	Internal Audit	2016-17
10	West Bengal State Electricity Distribution Company Limited	Internal Audit	2015-16
11	Jharkhand Bijli Vitran Nigam Limited	Internal Audit	2018-19
12	Jharkhand Bijli Vitran Nigam Limited	Internal Audit	2019-20
13	Jharkhand Bijli Vitran Nigam Limited	Internal Audit	2020-21
14	North Eastern Electric Power Corporation Limited	Internal Audit	2020-21



15	Bharatiya Rail Bijlee Company Limited	Internal Audit	2020-21
16	Ntpc Limited	Internal Audit	2021-22
17	Nabinagar Power Generating Company Limited (Npgcl)	Internal Audit	2022-23
18	Assam Power Distribution Company Limited	Internal Audit	2023-24
19	The Jute Corporation of India	Internal Audit	2024-25
20	The Jute Corporation of India	Internal Audit	2023-24
21	The Jute Corporation of India	Internal Audit	2022-23
22	Garden Reach Shipbuilders & Engineer Limited	Internal Audit	2024-25
23	Garden Reach Shipbuilders & Engineer Limited	Internal Audit	2023-24
24	Garden Reach Shipbuilders & Engineer Limited	Internal Audit	2022-23
25	Hooghly Cochin Shipyard Limited	Internal Audit	2024-25
26	Hooghly Cochin Shipyard Limited	Internal Audit	2023-24
27	National Handloom Development Corporation Limited	Internal Audit	2022-23
28	Karnataka Soaps & Detergents Limited	Internal Audit	2023-24
29	South Eastern Coalfields Limited	Internal Audit	2019-20
30	South Eastern Coalfields Limited	Internal Audit	2018-19
31	South Eastern Coalfields Limited	Internal Audit	2017-18
32	Mstc Limited	Internal Audit	2019-20
33	Mstc Limited	Internal Audit	2018-19
34	Bharat Sanchar Nigam Limited	Internal Audit	2014-15
35	Bharat Sanchar Nigam Limited	Internal Audit	2013-14
36	Bharat Sanchar Nigam Limited	Internal Audit	2012-13
37	Bharat Sanchar Nigam Limited	Internal Audit	2011-12
38	Bharat Sanchar Nigam Limited	Internal Audit	2010-11
39	Bharat Sanchar Nigam Limited	Internal Audit	2008-09
40	Bharat Sanchar Nigam Limited	Internal Audit	2007-08
41	Bharat Sanchar Nigam Limited	Internal Audit	2006-07



42	Bharat Sanchar Nigam Limited	Internal Audit	2005-06
43	Bharat Sanchar Nigam Limited	Internal Audit	2004-05
44	Bharat Sanchar Nigam Limited	Internal Audit	2003-04
45	Bharat Sanchar Nigam Limited	Internal Audit	2002-03
46	Bharat Sanchar Nigam Limited	Internal Audit	2001-02
47	West Bengal Forest Development Corporation Limited	Internal Audit	2012-13
48	West Bengal Forest Development Corporation Limited	Internal Audit	2011-12
49	West Bengal Forest Development Corporation Limited	Internal Audit	2010-11
50	Central Warehousing Corporation	Internal Audit	2018-19
51	Central Warehousing Corporation	Internal Audit	2017-18
52	Hil Lifecare Limited	Internal Audit	2023-24
53	Hil Lifecare Limited	Internal Audit	2022-23
54	Indian Institute of Management Calcutta	Internal Audit	2023-24
55	Indian Institute of Management Calcutta	Internal Audit	2022-23
56	West Bengal Minorities Development & Finance Corporation	Internal Audit	2018-19 TO 2020-21
57	West Bengal Compensatory Afforestation Fund Management and Planning Authority (Wb Campa)	Internal Audit	2021-22
58	West Bengal Compensatory Afforestation Fund Management and Planning Authority (Wb Campa)	Internal Audit	2020-21
59	Institutional Strengthening of Gram Panchayats Program – II	Internal Audit	2022-23
60	Institutional Strengthening of Gram Panchayats Program – II	Internal Audit	2021-22
61	Bidhan Nagar Municipal Corporation	Internal Audit	01.08.2019 TO 31.10.2019
62	Bidhan Nagar Municipal Corporation	Internal Audit	01.11.2019 TO 31.12.2019
63	Malda Medical College & Hospital and Netaji Subhas Sanatorium Hospital	Internal Audit	01.04.2023 TO 30.09.2023
64	Malda Medical College & Hospital and Netaji Subhas Sanatorium Hospital	Internal Audit	2022-23
65	Malda Medical College & Hospital and Netaji Subhas Sanatorium Hospital	Internal Audit	2021-22



66	Malda Medical College & Hospital and Netaji Subhas Sanatorium Hospital	Internal Audit	2020-21
67	Malda Medical College & Hospital and Netaji Subhas Sanatorium Hospital	Internal Audit	2019-20
68	West Bengal State Nhm- Purba Burdwan Dh&Fws	Internal Audit	2022-23
69	West Bengal State Nhm- Purba Burdwan Dh&Fws	Internal Audit	2021-22
70	West Bengal State Nhm- Hooghly & Paschim Burdwan	Internal Audit	2020-21
71	West Bengal State Nhm- Birbhum, Uttar Dinajpur & Suda	Internal Audit	2019-20
72	West Bengal State Nhm- Paschim Midnapur & Jhargram	Internal Audit	2018-19
73	West Bengal State Nhm- Malda & Nadia	Internal Audit	2017-18
74	West Bengal State Nhm - South 24 Pgs & Diamond Harbour	Internal Audit	2016-17
75	Satyendra Nath Bose National Centre for Basic Sciences	Internal Audit	2024-25
76	Bidhan Nagar Municipal School	Internal Audit	2011-12 TO 2017-18
77	Ramakrishna Mission Ashrama	Internal Audit	2018-19
78	Ramakrishna Mission Ashrama	Internal Audit	2017-18
79	Ramakrishna Mission Ashrama	Internal Audit	2016-17
80	Ramakrishna Mission Ashrama	Internal Audit	2015-16
81	RCC Institute of Technology	Internal Audit	2014-15
82	RCC Institute of Technology	Internal Audit	2013-14
83	RCC Institute of Technology	Internal Audit	2012-13
84	West Bengal State Horticulture Development Society	Internal Audit	2012-13 & 1st Quarter Of 2013-14
85	Tripura Urban Planning and Development Authority (Tuda)	Internal Audit	2023-24
86	SPD Construction Limited	Internal Audit	2023-24
87	West Bengal Zoo Authority	Internal Audit	2022-23 & 2023-24



- Compliance Audits: Nil
- Forensic Audits: Nil
- Risk Management and Internal Control Reviews – **Concurrent Audit of Banks**

SL. NO.	NAME OF THE BANKS	NAME OF THE BRANCH	YEAR OF AUDIT
1	STATE BANK OF INDIA	SMECC BRANCH, KOLKATA	29.06.2022 TO 28.06.2025
2	BANK OF BARODA	CAMAC STREET BRANCH	01.04.2024 TO 31.03.2025
3	UNION BANK OF INDIA	CAMAC STREET, KOLKATA	01.10.2021 TO 31.03.2024
4	CENTRAL BANK OF INDIA	SALT LAKE BRANCH, KOLKATA	01.09.2023 TO 31.03.2025
5	CENTRAL BANK OF INDIA	SALT LAKE CITY BRANCH, KOLKATA	01.01.2021 TO 31.03.2023
6	FEDERAL BANK	RAJERHAT/BHATENDA BRANCH, KOLKATA	01.08.2024 TO 31.07.2027
7	FEDERAL BANK	NATIONAL CREDIT HUB BRANCH, NEW DELHI	01.09.2020 TO 31.08.2023
8	UCO BANK	TRTC AGARTALA	01.10.2020 TO 30.09.2023
9	CANARA BANK	CHOWRINGHEE N S C BOSE BRANCH, KOLKATA	01.07.2023 TO 30.06.2024
10	CANARA BANK	CHOWRINGHEE ESPLANADE BRANCH, KOLKATA	01.07.2021 TO 30.06.2023
11	PUNJAB NATIONAL BANK	SINGUR BRANCH, WEST BENGAL	01.09.2020 TO 30.09.2022
12	INDIAN OVERSEAS BANK	INDIA EXCHANGE PLACE BRANCH	01.07.2022 TO 30.06.2025
13	IDBI BANK	SALT LAKE BRANCH, KOLKATA	01.07.2023 TO 30.06.2024
14	IDBI BANK	SALT LAKE BRANCH, KOLKATA	01.07.2021 TO 30.06.2023
15	BANK OF INDIA	RETAIL HUB BRANCH, KOLKATA	01.07.2020 TO 30.06.2021
16	BANK OF INDIA	MISSION ROW BRANCH, KOLKATA	01.07.2019 TO 30.06.2020
17	INDIAN BANK	PARK STREET BRANCH, KOLKATA	01.10.2020 TO 30.09.2021
18	UNITED BANK OF INDIA	RAMNAGAR (TRIPURA) BRANCH	01.07.2019 TO 30.06.2020
19	UNITED BANK OF INDIA	USHA MARKET BRANCH	01.07.2019 TO 30.06.2020
20	UNITED BANK OF INDIA	JHARGRAM BRANCH	01.07.2019 TO 30.06.2020
21	UNITED BANK OF INDIA	CHANDRAPUR BRANCH	01.07.2019 TO 30.06.2020
22	UNITED BANK OF INDIA	MANU BRANCH	01.09.2019 TO 30.06.2020
23	PUNJAB & SIND BANK	RCC KOLKATA BRANCH	01.01.2021 TO 30.06.2021
24	BANGIYA GRAMIN VIKASH BANK	JYANGRA, PANCHPOTA, MOTIGUNJ BRANCHES	01.07.2022 TO 30.06.2023
25	BANGIYA GRAMIN VIKASH BANK	ELASI RANGADIHI, JHAKRA & MEDINIPUR BRANCHES	01.07.2021 TO 30.06.2022
26	TRIPURA GRAMIN BANK	PABIACHERRA, KAILASHAHAR, BARDOWALI & BARDOWALI CHEST	2023-24 (TILL JUNE 2023)
27	TRIPURA GRAMIN BANK	AMBASSA, CHAWMANU & CHAILENGTA	01.01.2024 TO 31.03.2024
28	TRIPURA GRAMIN BANK	CHAILENGTA, DHALESBAR, DHARMANAGAR, KHOWAI, & BADHARGHAT	01.04.2021 TO 31.03.2022



29	TRIPURA GRAMIN BANK	I.T. DEPT. H.O., CHAILENGTA, REGIONAL OFFICE WEST, DHARMANAGAR, KHOWAI, GURKHABASTI, JOLAIBARI, SANTIRBAZAR	01.04.2020 TO 31.03.2021
30	TRIPURA STATE CO-OPERATIVE BANK LIMITED	14 BRANCHES IN AGARTALA	01.04.2023 TO 30.06.2024
31	TRIPURA STATE CO-OPERATIVE BANK LIMITED	3 BRANCHES IN AGARTALA	01.04.2022 TO 31.03.2023
32	TRIPURA STATE CO-OPERATIVE BANK LIMITED	11 BRANCHES IN AGARTALA	01.04.2021 TO 31.03.2023
33	UNITED BANK OF INDIA	GIRIDIH BRANCH, JHARKHAND	01.07.2003 TO 30.06.2005
34	UNITED BANK OF INDIA	C.R. AVENUE BRANCH	01.07.2006 TO 30.06.2008
35	UNITED BANK OF INDIA	JAMES LONG SARANI BRANCH, W.B.	01.07.2009 TO 30.06.2011
36	UNITED BANK OF INDIA	SECTOR – V, KOLKATA	01.07.2012 TO 30.06.2014
37	UNITED BANK OF INDIA	BATTALA BRANCH, TRIPURA	01.07.2014 TO 30.06.2017
38	UNITED BANK OF INDIA	KHOWAI BRANCH, TRIPURA	01.07.2014 TO 30.06.2017
39	UNITED BANK OF INDIA	AMBASSA BRANCH, TRIPURA	01.02.2016 TO 30.06.2017
40	CENTRAL BANK OF INDIA	MALDA BRANCH, W.B.	01.04.2005 TO 31.03.2006
41	CENTRAL BANK OF INDIA	SERAMPORE BRANCH, W.B.	01.01.2008 TO 31.12.2009
42	CENTRAL BANK OF INDIA	KIDDERPORE BRANCH, W.B.	01.01.2010 TO 31.12.2011
43	CENTRAL BANK OF INDIA	SALT LAKE BRANCH, KOLKATA	01.01.2015 TO 31.12.2015
44	CENTRAL BANK OF INDIA	KOLKATA MAIN OFFICE	01.01.2017 TO 31.12.2017
45	ALLAHABAD BANK	BANGAON BRANCH, W.B.	01.10.2004 TO 30.09.2007
46	ALLAHABAD BANK	SOUTH SINTHEE BRANCH, KOL	01.10.2008 TO 30.09.2011
47	ALLAHABAD BANK	BOTANICAL GARDENS, HOWRAH	01.10.2012 TO 30.09.2015
48	ALLAHABAD BANK	BEADON STREET	01.10.2016 TO 30.09.2018
49	ALLAHABAD BANK	BAGH BAZAR, KOLKATA	01.10.2019 TO 30.09.2020
50	ORIENTAL BANK OF COMMERCE	BALLYGUNJ BRANCH, W.B.	01.01.2007 TO 31.12.2008
51	ORIENTAL BANK OF COMMERCE	NAGAR BAZAR BRANCH, KOLKATA	01.04.2017 TO 31.03.2018
52	UCO BANK	CANNING STREET BRANCH, W.B.	01.10.2008 TO 30.09.2009
53	UCO BANK	ASSET RECOVERY BRANCH, KOL	01.10.2009 TO 30.09.2011
54	UCO BANK	AGARTALA BRANCH	01.11.2011 TO 30.09.2014
55	UCO BANK	SALT LAKE SECTOR - II BRANCH, KOLKATA	01.10.2015 TO 30.09.2019
56	CANARA BANK	EZRA STREET BR. KOLKATA	01.10.2010 TO 30.09.2011
57	BANK OF MAHARASHTRA	S.P. MUKHERJEE ROAD, KOLKATA	01.04.2011 TO 31.03.2012
58	BANK OF BARODA	C.R. VENUE (SOUTH), KOLKATA	01.04.2011 TO 31.03.2014
59	AXIS BANK	KOLKATA MAIN BRANCH	01.04.2013 TO 31.03.2015
60	AXIS BANK	KANKURGACHI BRANCH, KOLKATA	01.03.2014 TO 28.02.2017



61	AXIS BANK	GOLPARK BRANCH, KOLKATA	01.03.2015 TO 31.05.2018
62	AXIS BANK	SALT LAKE CITY BRANCH, KOLKATA	01.03.2017 TO 29.02.2020
63	AXIS BANK	BEHALA BRANCH, KOLKATA	01.03.2017 TO 29.02.2020
64	AXIS BANK	TOLLYGUNGE BRANCH, KOLKATA	01.03.2017 TO 29.02.2020
65	AXIS BANK	PRINCE ANWARSHAH ROAD BRANCH, KOL	01.03.2017 TO 29.02.2020
66	AXIS BANK	DALHOUSIE SQUARE BRANCH, KOLKATA	01.06.2018 TO 31.12.2021
67	PUNJAB & SIND BANK	AGARTALA BRANCH	01.07.2013 TO 30.06.2014
68	FEDERAL BANK	R N MUKHERJEE ROAD, KOLKATA	01.08.2012 TO 31.07.2013
69	FEDERAL BANK	BURRABAZAR BRANCH, KOLKATA	01.08.2013 TO 31.07.2015
70	FEDERAL BANK	TANGRA BRANCH	01.08.2016 TO 31.07.2019
71	BANGIYA GRAMIN VIKASH BANK	ASHAPUR BRANCH	01.05.2014 TO 31.07.2015
72	BANGIYA GRAMIN VIKASH BANK	BAISHNABNAGAR BRANCH	01.05.2014 TO 31.07.2015
73	BANGIYA GRAMIN VIKASH BANK	DHARAMPUR BRANCH	01.05.2014 TO 31.07.2015
74	BANGIYA GRAMIN VIKASH BANK	BANGITOLA BRANCH	01.05.2016 TO 31.03.2017
75	BANGIYA GRAMIN VIKASH BANK	SAHAPUR BRANCH	01.05.2016 TO 31.03.2017
76	BANGIYA GRAMIN VIKASH BANK	KOTWALI BRANCH	01.05.2016 TO 31.03.2017
77	BANGIYA GRAMIN VIKASH BANK	MILKI BRANCH	01.05.2017 TO 31.03.2018
78	BANGIYA GRAMIN VIKASH BANK	KAZIGRAM BRANCH	01.05.2017 TO 31.03.2018
79	BANGIYA GRAMIN VIKASH BANK	SUKANTA MORE BRANCH	01.05.2017 TO 31.03.2018
80	IDBI BANK	AGARTALA BRANCH, TRIPURA	01.11.2015 TO 30.06.2017
81	IDBI BANK	BEHALA BRANCH, KOLKATA	01.08.2019 TO 30.06.2021
82	ANDHRA BANK	BURRABAZAR BRANCH, KOLKATA	01.04.2016 TO 31.03.2019
83	INDIAN BANK	VIVEKANANDA ROAD BRANCH, KOLKATA	01.07.2016 TO 30.06.2019
84	INDIAN BANK	GANESH CHANDRA AVENUE BRANCH, KOLKATA	01.07.2019 TO 30.06.2020
85	INDIAN OVERSEAS BANK	INDIA EXCHANGE PLACE BRANCH	01.09.2016 TO 30.06.2019
86	SYNDICATE BANK	CIRCUS AVENUE BRANCH	01.04.2018 TO 30.06.2020
87	DENA BANK	BEDIAPARA BRANCH, KOLKATA	01.07.2018 TO 30.06.2019

- Agreed-Upon Procedures: Nil

Taxation Services: Overview of tax services, including tax planning, tax compliance, tax advisory, transfer pricing, and international taxation.

TAX AUDIT

Sr. No.	Name	Type of Audit	Year of Audit
1	Russell Investments Limited	Tax Audit	2020-21 to 2024-25



2	Divya Management Limited	Tax Audit	2020-21 to 2024-25
3	Tripura Urban Transport Company Limited (TUTCL)	Tax Audit	2019-20
4	Tripura Forest Development & Plantation Corporation Limited	Tax Audit	2019-20
5	Tripura Rehabilitation & Plantation Corporation Limited	Tax Audit	2020-21 to 2023-24
6	MSTC Limited	Tax Audit	2023-24

Advisory Services:

Due Diligence Audit

Sl. No.	Name of Bank	Branch Name	Year of Audit
1	Punjab National Bank	Amrit Cement Limited	2021-22
2	Punjab National Bank	Merlin Acropolis Projects Private Limited	2022-23

Specialized Services: Any specialized services offered, such as IT audits, cybersecurity assessments, valuation services, environmental audits, or consulting for specific industries (e.g., healthcare, real estate, banking).

AGENCY FOR SPECIALISED MONITORING (ASM)

Sl. No.	Name of Bank	Branch Name	Year of Audit
1	Union Bank of India	M/S Krishna Tissues Private Limited	2022-23 & 2023-24

3. Industry Expertise:

Sector Specialization: Information on the industries or sectors in which the firm specializes, such as financial services, manufacturing, retail, technology, healthcare, public sector, or non-profit organizations.

Sr. No.	Sector Name	Company Name	Audit Type	Accounts Year
1	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2006-2007
2	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2007-2008



3	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2003-2004
4	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2004-2005
5	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2005-2006
6	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2008-2009
7	Engineering	Braithwaite & Co. Limited	Consultancy Work	2005-2006
8	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2009-2010
9	Manufacturing	Tripura Forest Development And Plantation Corp'n Lt	Statutory audit	2005-2006
10	Manufacturing	Tripura Jute Mills Limited	Statutory audit	2007-2008
11	Manufacturing	Tripura State Electricity Corporation Ltd	Statutory audit	2007-2008
12	Tele-communication	Bharat Sanchar Nigam Limited	Internal audit	2010-2011
13	Manufacturing	Tripura State Electricity Corporation Ltd	Statutory audit	2008-2009
14	Manufacturing	Tripura State Electricity Corporation Ltd	Statutory audit	2009-2010
15	Manufacturing	Tripura State Electricity Corporation Ltd	Statutory audit	2010-2011
16	Manufacturing	Electro Medical And Allied Industries Limited	Statutory audit	2011-2012
17	Transport other than Shipping & Aviation	Darcl Logistics Limited	Internal audit	2012-2013
18	Transport other than Shipping & Aviation	Darcl Logistics Ltd	Internal audit	2011-2012
19	Transport other than Shipping & Aviation	Darcl Logistics Ltd	Internal audit	2013-2014
20	Coal	Northern Coal Fields Limited	Internal audit	2011-2012
21	Coal	Central Coalfields Limited	Internal audit	2006-2007
22	Coal	Bharat Coking Coal Limited	Internal audit	2010-2011
23	Manufacturing	West Bengal Forest Development Corporation Ltd	Internal audit	2010-2011
24	Manufacturing	West Bengal Forest Development Corporation Ltd	Internal audit	2011-2012
25	Manufacturing	West Bengal Forest Development Corporation Ltd	Internal audit	2012-2013
26	Power	Wbsecl	Internal audit	2015-2016
27	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2014-2015
28	Shipping	Sea Port Services Private Limited	Internal audit	2015-2016
29	Insurance	United India Insurance Company Ltd	Statutory audit	2014-2015
30	Insurance	United India Insurance Company Ltd	Statutory audit	2015-2016
31	Manufacturing	Tripura Tea Development Corporation Limited	Statutory audit	2012-2013
32	Manufacturing	Tripura Tea Development Corporation Limited	Statutory audit	2013-2014



33	Manufacturing	Tripura Tea Development Corporation Limited	Statutory audit	2014-2015
34	Manufacturing	Tripura Tea Development Corporation Limited	Statutory audit	2015-2016
35	Power	West Bengal State Electricity Distribution Company	Internal audit	2016-2017
36	Shipping	Sea Port Services Private Limited	Internal audit	2016-2017
37	Power	Wbsetcl	Internal audit	2013-2014
38	Power	Wbsetcl	Internal audit	2014-2015
39	Power	Wbsetcl	Internal audit	2015-2016
40	Coal	Central Coalfields Limited	Internal audit	2015-2016
41	Coal	Northern Coalfields Limited	Internal audit	2016-2017
42	Coal	South Eastern Coalfields Limited	Internal audit	2016-2017
43	Coal	Central Coalfields Limited	Internal audit	2016-2017
44	Power	Wbsetcl	Internal audit	2016-2017
45	Shipping	Seaport Services Private Limited	Internal audit	2017-2018
46	Coal	South Eastern Coalfields Limited	Internal audit	2018-2019
47	Shipping	Seaport Services Private Limited	Internal audit	2018-2019
48	Coal	South Eastern Coalfields Limited	Internal audit	2019-2020
49	Shipping	Sarat Chattejee & Co (Visakhapatnam) Private Ltd	Statutory audit	2017-2018
50	Shipping	Sarat Chattejee & Co (Visakhapatnam) Private Ltd	Statutory audit	2018-2019
51	Non Banking Financial Companies	Russell Investments Limited	Statutory audit	2017-2018
52	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2015-2016
53	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2016-2017
54	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2017-2018
55	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2018-2019
56	Power	West Bengal State Electricity Distribution Co Ltd	Internal audit	2015-2016
57	Power	West Bengal State Electricity Distribution Co Ltd	Internal audit	2017-2018
58	Power	North Eastern Electric Power Corporation Limited	Internal audit	2020-2021
59	Power	Jharkhand Bijli Vitaran Nigam Limited	Internal audit	2018-2019
60	Power	Bhartiya Rail Bijlee Company Limited	Internal audit	2020-2021
61	Information Technology	MSTC Ltd	Internal audit	2018-2019
62	Information Technology	MSTC Ltd	Internal audit	2019-2020
63	Non Banking Financial Companies	Divya Management Limited	Statutory audit	2018-2019



64	Non Banking Financial Companies	Divya Management Limited	Statutory audit	2019-2020
65	Non Banking Financial Companies	Russell Investments Limited	Statutory audit	2018-2019
66	Non Banking Financial Companies	Russell Investments Limited	Statutory audit	2019-2020
67	Power	The West Bengal Power Development Corporation Ltd	Internal audit	2020-2021
68	Power	North Eastern Electric Power Corporation Limited	Internal audit	2021-2022
69	Power	NTPC Limited	Internal audit	2021-2022
70	Power	The West Bengal Power Development Corporation Ltd	Internal audit	2021-2022
71	Manufacturing	Tripura Forest Development and Plantation Corp Ltd	Statutory audit	2018-2019
72	Manufacturing	Tripura Forest Development & Plantation Corp Ltd	Statutory audit	2019-2020
73	Non Banking Financial Companies	Russell Investments Limited	Statutory audit	2020-2021
74	Non Banking Financial Companies	Divya Management Limited	Statutory audit	2020-2021
75	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2019-2020
76	Shipping	Sarat Chatterjee & Co (Visakhapatnam) Private Ltd	Statutory audit	2019-2020
77	Shipping	Sarat Chatterjee & Co (Visakhapatnam) Private Ltd	Statutory audit	2020-2021
78	Manufacturing	Sarralle Equipment India Private Limited	Statutory audit	2020-2021
79	Power	Nabinagar Power Generating Corporation Limited	Internal audit	2022-2023
80	Shipping	Garden Reach Shipbuilders & Engineers Limited	Internal audit	2022-2023
81	Education	Indian Institute of Management Calcutta	Internal audit	2022-2023
82	Power	West Bengal Power Development Corporation Limited	Internal audit	2022-2023
83	Insurance	Life Insurance Corporation of India	Internal audit	2021-2022
84	Shipping	Sarat Chatterjee & Co (Visakhapatnam) Private Ltd	Statutory audit	2021-2022
85	Education	Indian Institute of Management Calcutta	Internal audit	2023-2024
86	Power	West Bengal Power Development Corporation Limited	Internal audit	2023-2024
87	Shipping	Garden Reach Shipbuilders Engineers	Internal audit	2023-2024
88	Power	West Bengal State Electricity Distribution Company	Internal audit	2023-2024

Relevant Experience: Examples of the firm's experience and expertise in each industry, including notable clients, projects, or case studies that demonstrate successful engagements and outcomes.



4. Team Composition and Key Personnel:

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

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

SR. NO.	NAME OF THE PARTNER	MEMBERSHIP NO.	QUALIFICATION	EXPERIENCE
1	SUMANTRA GUHA (Managing Partner)	055753	B.COM (HONS), FCA, DISA (ICAI), QUALIFIED IN CERTIFICATE COURSE ON CONCURRENT AUDIT OF BANKS CONDUCTED BY ICAI, QUALIFIED IN CERTIFICATE COURSE ON FORENSIC ACCOUNTING & FRAUD DETECTION CONDUCTED BY ICAI. QUALIFIED IN CERTIFICATE COURSE ON ANTI MONEY LAUNDERING LAWS (ANTI MONEY LAUNDERING SPECIALIST) CONDUCTED BY ICAI. QUALIFIED IN CERTIFICATE COURSES ON MSME CONDUCTED BY ICAI. MEMBER OF THE INSTITUTE OF SOCIAL AUDITORS OF INDIA (ISAI).	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
2	SANKAR NATH THAKUR (Senior Partner) (Team Leader cum Audit Manager)	009497	B.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
3	ALOK KUMAR GHOSE (Senior Partner)	054055	B.SC, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
4	SOURABH MITRA	308743	B.COM (HONS), DISA (ICAI), FCA COMPLETED THE CERTIFICATE	INTERNAL & STATUTORY AUDIT OF GOVERNMENT &



	(Team Leader cum Audit Manager)		COURSE ON IND AS CONDUCTED BY ICAI, NEW DELHI, COMPLETED COURSE ON PUBLIC FINANCE & GOVERNMENT ACCOUNTING.	SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
5	MOHAMMED IRFAN ALAM (Team Leader cum Audit Manager)	309255	B.COM(HONOURS), FCA, DISA(ICAI)	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
6	PRAMATHA NATH DAS (Senior Partner)	015763	M.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
7	ASIM SENGUPTA (Team Leader cum Audit Manager)	074570	M.COM, FCA, COMPLETED CERTIFICATE COURSE ON CONCURRENT AUDIT OF BANKS CONDUCTED BY ICAI	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
8	ASIM KUMAR DATTA (Senior Partner)	017215	M.COM, FCA & CAIIB	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).



9	CHANDAN CHAKRABARTY (Senior Partner)	054597	M.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
10	DEB KUMAR GHOSH (Senior Partner)	012329	B.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
11	DEBASIS SEN (Senior Partner)	055121	B.COM(HONS), FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
12	ARUN KUMAR MITRA (Senior Partner)	008231	M.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
13	BRAJER SYAM AICH (Senior Partner)	007215	M.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS,



				CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
14	KALLOL DASGUPTA (Senior Partner)	080841	M.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
15	ANWESHA BANIK (Partner) (Audit Team Manager)	315615	B.COM (HONS), ACA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
16	SURAJIT MUKHERJEE (Senior Partner)	053843	B.COM (HONS), FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
17	RADHA KANTA CHATTERJEE (Senior Partner)	014055	M.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
18	SANJAY SEN (Senior Partner)	054348	B.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS,



				PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
19	NANDINI SEN (Senior Partner)	056301	B.COM (HONS), FCA, DISA(ICAI)	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
20	SUBRATA DUTTA (Senior Partner)	054363	B.COM(HONS), MBA(USA), FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).
21	BISWAJIT GOSWAMI (Senior Partner)	053910	B.COM, FCA	INTERNAL & STATUTORY AUDIT OF GOVERNMENT & SEMI GOVERNMENT ORGANISATIONS, PUBLIC SECTOR UNDERTAKINGS, PUBLIC SECTOR BANKS, PRIVATE SECTOR ORGANISATIONS & BANKS, CORPORATE LAWS, TAXATION MATTERS (BOTH DIRECT & INDIRECT).

Professional Staff: Information on the size and composition of the professional staff, including the number of qualified accountants (e.g., CAs, CPAs), audit professionals, and support staff (attach evidence for qualified professionals only)

SR. NO.	NAME OF THE STAFFS	QUALIFICATION	DESIGNATION
1	INDRANIL MUKHERJEE	CHARTERED ACCOUNTANT	QUALIFIED STAFF
2	RATNADEB GHOSH	CHARTERED ACCOUNTANT	QUALIFIED STAFF



3	MOAZ AQUIL	CHARTERED ACCOUNTANT	QUALIFIED STAFF
4	MD RAZAULLAH	CHARTERED ACCOUNTANT	QUALIFIED STAFF
5	DIPASISH GHOSH	COST ACCOUNTANT	QUALIFIED STAFF
6	SANTOSH KUMAR GUPTA	COST ACCOUNTANT	QUALIFIED STAFF
7	AKASH KUMAR GUPTA	COST ACCOUNTANT	QUALIFIED STAFF
8	SHAMSHER ALAM	COST ACCOUNTANT	QUALIFIED STAFF
9	UTTAM KUMAR GIRI	COST ACCOUNTANT	QUALIFIED STAFF
10	VIVEK JAISWAL	COST ACCOUNTANT	QUALIFIED STAFF
11	RAZI AKARM	COST ACCOUNTANT	QUALIFIED STAFF
12	KIRSHAN MURARI SINHA	COST ACCOUNTANT	QUALIFIED STAFF
13	MD ASIF SHEIKH	COST ACCOUNTANT	QUALIFIED STAFF
14	SOMNATH DASGUPTA	COST ACCOUNTANT	QUALIFIED STAFF
15	DEBJYOTI CHAKRABORTY	COST ACCOUNTANT	QUALIFIED STAFF
16	PRABAL KUMAR BOSE	COST ACCOUNTANT	QUALIFIED STAFF
17	RUDRO PRATAP ACHARYA	COST ACCOUNTANT	QUALIFIED STAFF

DETAILS OF THE SEMI - QUALIFIED AUDIT STAFFS EMPLOYED BY THE FIRM

1	SK. IKBAL ALI	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
2	SAYAN SAMANTA	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
3	MD SAMIM	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF WITH ARTICLE ASSISTANT
4	EHTESHAM ANWAR	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF WITH ARTICLE ASSISTANT
5	SURAJIT SAHA	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
6	MD MOJAMMIL IMTIYAZ	CMA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF WITH ARTICLE ASSISTANT
7	JYOTI KUMARI	CMA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF WITH ARTICLE ASSISTANT
8	TAQDISH HUSSAIN	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
9	RUKSHAR AHMED	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
10	TOMOJIT KAR	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF



11	SURAJ PRAKASH SHAW	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
12	ARKAJIT PAUL	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
13	PRIYANKA GHOSH	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
14	KRISHNAKANT DROLIA	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
15	VISHAL RAY	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
16	SUDHANSU SEKHAR MOHAPATRA	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
17	RABIA KHANAM	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
18	FAIZ ANJUM	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
19	ARPAN MAZUMDAR	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
20	NISHANT JAIN	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
21	RAJESH RANJAN SHAW	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
22	SUSMITA CHAKRABORTY	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
23	PURUSHOTTAM GHOSH	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
24	TAPAS KUMAR PANDA	CMA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
25	MANAS RANJAN RAY	CMA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
26	BASANTA KUMAR SAHOO	CMA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
27	KAJAL	CMA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
28	TAUFIQUE UMAR	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
29	MD SHAHNAWAJ ALAM	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF
30	PRITI KUMARI	CA INTERMEDIATE QUALIFIED	SEMI - QUALIFIED STAFF



Professional Development: The firm's approach to continuous professional development and training, highlighting certifications, ongoing education, and skills enhancement programs. Certificates of all partners is enclosed.

5. Quality Assurance and Compliance:

Quality Control Framework: Overview of the firm's quality control policies and procedures to ensure high standards of audit quality and compliance with professional standards and regulations.

Quality control policies as per SQC-1 is enclosed.

Regulatory Compliance: Information on compliance with relevant regulatory requirements, such as adherence to the International Standards on Auditing (ISA), Generally Accepted Auditing Standards (GAAS), and other applicable standards.

We comply with the Standards on Auditing issued by the ICAI and ISA issued by IFAC and GAAS.

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

Peer Review Certificate No.: 016533 & Valid till: 31.03.2027. The Audit Quality Maturity Model (AQMM) is 4. (HIGHEST GRADE).

6. Technology and Innovation:

Use of Technology: Description of the technology and software tools used by the firm to enhance audit efficiency, data analytics, cybersecurity, and overall service delivery.

We use MS office for conducting various assignments, alongwith other Industry Specific Accounting Softwares as and when required.

Digital Transformation: Information on the firm's approach to digital transformation, including investments in technology and innovation to stay ahead of industry trends and provide value-added services.

We have started maintaining all documents in digital form. We can help the client in their digital transformation journey.

Our firm is also effectively using modern techniques for technology transformation and other AI tools which provide value added services to our clients.

7. Client Portfolio and References:

Client Base: Overview of the firm's client portfolio, including the types of clients served (e.g., large corporations, SMEs, government agencies, non-profit organizations, Private Companies or Organisations).

As per point no. 2 detailing the client base of the firm.

Key Clients: A list of notable clients or a description of the types of engagements undertaken, without disclosing confidential information.

As per point no. 2 detailing the key client of the firm.



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

Appointment Letters and Work Completion Certificates are being attached.

8. Ethical Standards and Independence:

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

We are a firm of Chartered Accountants registered under the Chartered Accountants Act, 1949. Hence, we have to adhere with the Code of Ethics, 2020 issued by the Institute of Chartered Accountants of India which appropriately and adequately deals with ethical standards, integrity and professional conduct.

Independence Policy: Description of the firm's independence policy and measures to ensure impartiality and objectivity in all engagements.

We have a laid down policies and procedures of the firm which is enclosed.

9. Certifications and Accreditations:

Professional Certifications: A list of relevant certifications, licenses, and accreditations held by the firm, such as Chartered Accountant (CA), Certified Public/Practicing Accountant (CPA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA). (Attach Evidence) -

Evidences attached

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

Evidences attached

10. Corporate Social Responsibility (CSR): Information on the firm's corporate social responsibility initiatives, community involvement, sustainability efforts, and contributions to the accounting profession or society at large. (Attach Evidence, if any)

Our firm has conducted physical Verification of toilets constructed under the Swachh Vidyalaya Abhiyaan on Pro Bono Basis which is a noble initiative of the Indian Government in the direction of improvement in general hygiene and sanitation. A letter dated September, 16 2015 addressed by the President ICAI CA Manoj Fadnis acknowledging the contribution to Swachh Vidyalaya Abhiyaan of the firm is enclosed herewith.

The Managing Partner of the firm CA. Sumantra Guha is a Member of Institute of Social Auditors of India bearing Membership No. ISAI/SA-445. Our firm has adequate experience in the Social Sector which is enumerated below: -



Corporate Social Responsibility (CSR) Project Audit

Sl. No.	Name of Project	Period of Audit
1	ITC- MSK-Improved Agricultural Practices (ASSEFA, Munger)	01/07/2012 TO 30/09/2013
2	ITC- MSK- WOMEN ECONOMIC EMPOWERMENT THROUGH AGARBATTI	01/04/2012 TO 30/09/2013
3	ITC- MSK-ISWMP (BIKASH, Bankura)	01/02/2012 TO 30/09/2013
4	ITC-FES WDP (UJJAIN)	01/10/2012 TO 31/12/2013
5	ITC-IGS-BASIX (HOSHANGABAD)	01/10/2012 TO 31/12/2013
6	ITC-SMGVS (BUNDI-RAJASTHAN)	01/10/2013 TO 30/09/2014,
	Watershed Project Under Iwnp	01/01/2014 TO 30/09/2014
7	ITC-BBLSS (PARBHANI-MAHARASTHRA)	01/10/2013 TO 30/09/2014
8	ITC-MYKAPS (MYSORE-KARNATAKA)	01/01/2014 TO 31/12/2014
9	ITC-FES (PRATAPGARH-RAJASTHAN)	01/10/2013 TO 31/12/2014
10	ITC-FES (AMRAVATI-MAHARASTRA)	01/04/2013 TO 31/12/2014
11	ITC-PRABAH (MUNGER - BIHAR)	01/10/2013 TO 31/12/2014
12	ITC- IGS (MUNGER - BIHAR)	01/10/2013 TO 31/12/2014
13	ITC - UMANG (HARDOI -UP)	26/12/2012 TO 31/03/2014
14	ITC -HARITIKA (VIDISHA -MP)	01/04/2014 TO 31/03/2015
15	ITC - AFARM (PUNE - MAHARASHTRA)	01/04/2014 TO 31/03/2015
16	ITC - BAIF (BHOPAL - M.P.)	01/04/2016 TO 31/03/2017
17	ITC -JKWS (RAJAMUNDRIY- TELENGANA)	22/03/2016 TO 31/03/2017
18	ITC -JKWS (WEST GODAVARI)	22/03/2016 TO 31/03/2017
19	ITC - SATHI	29/12/2016 TO 27/12/2017
20	ITC - AFARM (AHMEDNAGAR & PUNE)	30/03/2016 TO 30/06/2017
21	NCHSE SCHEME (SEHORE)	01/04/2016 TO 30/06/2017
22	CII - PUNE	01/04/2016 TO 31/03/2017
23	ITC - FES KOLAR	01/04/2016 TO 30/06/2017
24	ITC - BAIF (SEHORE/UJJAIN/INDORE)	01/10/2016 TO 31/03/2017
25	ITC - SATHI - SOLAN	29/12/2016 TO 31/12/2017
26	ITC - DILASA AMRAVATI	01/07/2017 TO 31/03/2018
27	ITC - GFFD	01/01/2017 TO 31/03/2018
28	ITC - FINISH	30/03/2017 TO 24/03/2018
29	ITC - GUIDE - KRISHNA	01/01/2017 TO 31/03/2018



30	ITC - OUTREACH - KHAMMAM	01/01/2017 TO 31/03/2018
31	ITC - DSC - INDORE	01/07/2017 TO 31/03/2018
32	ITC - MYKAPS - MYSORE	01/07/2017 TO 31/06/2018
33	ITC - SIPA - SEHORE	01/10/2017 TO 30/09/2018
34	ITC - JAN NIRMAN (SAMASTIPUR)	22/12/2017 TO 31/12/2018
35	ITC - SEEDS - WEST TRIPURA	01/07/2017 TO 30/09/2018
36	ITC - FINISH - KAPURTHALA	01/04/2017 TO 31/03/2018
37	ITC - LLF - KHAMMAM	27/03/2018 TO 31/03/2019
38	ITC - DHAN - MUNGER	01/04/2018 TO 31/03/2019
39	ITC- MISSION SUNHERA KAL (MSK)	2013 - 14 TO 2023-24

11. Awards and Recognition:

Awards and Honors: A list of any awards, recognitions, or accolades received by the firm for excellence in service, leadership, or community involvement. (Attach Evidence)

Our firm has conducted physical Verification of toilets constructed under the Swachh Vidyalaya Abhiyaan on Pro Bono Basis which is a noble initiative of the Indian government in the direction of improvement in general hygiene and sanitation. A letter dated September, 16 2015 addressed by the President ICAI CA Manoj Fadnis acknowledging the contribution to Swachh Vidyalaya Abhiyaan of the firm is enclosed herewith.

12. Contact Information:

Office Locations: 16/1, Girish Vidya Ratna Lane, Kolkata – 700 009 & Contact No. 033 -2360 9686 / 2350 6991

Key Contacts: CA. Sourabh Mitra, Partner, 8981130133/ CA. Sumantra Guha, Managing Partner, 9831015331

Website and social media: sguhaassociates.com

13. Why Choose Us:

Unique Selling Proposition (USP): A concise statement highlighting the firm's unique selling proposition, competitive advantages, and reasons why potential clients should choose the firm over competitors.

We are a firm of 21 partners out of them 20 partners are FCA. Out of them one of the partners have qualified certificate course on In^d AS conducted by the Institute of Chartered Accountants of India. Four of our partners have qualified DISA (ICAI) and 1 partner has post qualification experience on Anti Money Laundering Laws, Forensic Accounting & Fraud Detection & Concurrent Audit of Banks from ICAI. We have experience of conducting Statutory Audit as well as Internal Audit of various



public sector enterprises as well as private sector enterprises.

14. Terms of Engagement:

Engagement Process: An overview of the typical engagement process, from initial consultation and proposal development to audit execution, reporting, and follow-up.

We apply for the tender floated by the auditee unit specifying our firm details and strength. Thereafter, if the auditee unit intends to meet us for a technical presentation, we present the same. Once awarded the assignment we conduct the audit and complete the same as per the due dates mutually agreed upon between the auditee and our firm. We also ensure that no Regulatory Compliances is breached in terms of timelines, requirements etc.

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

We adhere to the minimum recommended scale of fees issued by the Institute of Chartered Accountants of India.

15. Conclusion:

Call to Action: A strong call to action inviting potential clients to contact the firm for a consultation or to learn more about the services offered.

We are a firm of 21 partners out of them 20 partners are FCA. Out of them one of the partners have qualified certificate course on Ind AS conducted by the Institute of Chartered Accountants of India. Four of our partners have qualified DISA (ICAI). We have experience of conducting Statutory Audit as well as Internal Audit of various public sector enterprises as well as private sector enterprises.

We are enclosing Appointment Letters and Work Completion Certificates conducted recently by the firm which have been issued by our key clients.



S. Guha & Associates, Chartered Accountants

Quality Control Policies and Procedures

The firm's system of quality control includes policies and procedures addressing each of the following elements:

- (a) Leadership responsibilities for quality within the firm.**
- (b) Ethical requirements.**
- (c) Acceptance and continuance of client relationships and specific engagements.**
- (d) Human resources.**
- (e) Engagement performance.**
- (f) Monitoring.**

The quality control policies and procedures are documented and communicated to the firm's personnel. Such communication describes the quality control policies and procedures and the objectives they are designed to achieve, and includes the message that each individual has a personal responsibility for quality and is expected to comply with these policies and procedures. In addition, the firm recognizes the importance of obtaining feedback on its quality control system from its personnel. Therefore, the firm encourages its personnel to communicate their views or concerns on quality control matters.

(a) Leadership Responsibilities for Quality within the Firm

The firm has established policies and procedures designed to promote an internal culture based on the recognition that quality is essential in performing engagements. Such policies and procedures require the firm's managing partners, to assume ultimate responsibility for the firm's system of quality control.

The firm's leadership and the examples it sets significantly influence the internal culture of the firm. The promotion of a quality-oriented internal culture depends on clear, consistent and frequent actions and messages from all levels of the firm's management emphasizing the firm's quality control policies and procedures, and the requirement to:

- (a) Perform work that complies with professional standards and regulatory and legal requirements; and**
- (b) Issue reports that are appropriate in the circumstances.**

Such actions and messages encourage a culture that recognizes and rewards high quality work. We conduct training seminars, meetings, formal or informal dialogue, mission statements, newsletters, or briefing memoranda. They are incorporated in the firm's internal documentation and training materials, and in partner and staff appraisal procedures such that they will support and reinforce the firm's view on the importance of quality and how, practically, it is to be achieved.



(b) Ethical Requirements

The firm has established policies and procedures designed to provide it with reasonable assurance that the firm and its personnel comply with relevant ethical requirements.

Ethical requirements relating to audits and reviews of historical financial information, and other assurance and related services engagements are contained in the Code. The Code establishes the fundamental principles of professional ethics, which include:

- (a) Integrity;
- (b) Objectivity;
- (c) Professional competence and due care;
- (d) Confidentiality; and
- (e) Professional behaviour.

❖ Independence

The firm has established policies and procedures designed to provide it with reasonable assurance that the firm, its personnel and, where applicable, others subject to independence requirements (including experts contracted by the firm and network firm personnel), maintain independence where required by the Code. Such policies and procedures enable the firm to:

- (a) Communicate its independence requirements to its personnel and, where applicable, to others subject to them; and
- (b) Identify and evaluate circumstances and relationships that create threats to independence, and to take appropriate action to eliminate those threats or reduce them to an acceptable level by applying safeguards, or, if considered appropriate, to withdraw from the engagement.

(c) Acceptance and Continuance of Client Relationships and Specific Engagements

The firm has established policies and procedures for the acceptance and continuance of client relationships and specific engagements, designed to provide it with reasonable assurance that it will undertake or continue relationships and engagements only where it:

- (a) Has considered the integrity of the client and does not have information that would lead it to conclude that the client lacks integrity;
- (b) Is competent to perform the engagement and has the capabilities, time and resources to do so; and
- (c) Can comply with the ethical requirements. The firm obtains such information as it considers necessary in the circumstances before accepting an engagement with a new client, when deciding whether to continue an existing engagement, and when considering acceptance of a new engagement with an existing client. Where issues have been identified, and the firm decides to accept or continue the client relationship or a specific engagement, it documents how the issues were resolved.



(d) Human Resources

The firm has established policies and procedures designed to provide it with reasonable assurance that it has sufficient personnel with the capabilities, competence, and commitment to ethical principles necessary to perform its engagements in accordance with professional standards and regulatory and legal requirements, and to enable the firm or engagement partners to issue reports that are appropriate in the circumstances.

Such policies and procedures address the following personnel issues:

- (a) Recruitment;
- (b) Performance evaluation;
- (c) Capabilities;
- (d) Competence;
- (e) Career development;
- (f) Promotion;
- (g) Compensation; and
- (h) Estimation of personnel needs.

Addressing these issues enables the firm to ascertain the number and characteristics of the individuals required for the firm's engagements. The firm's recruitment processes include procedures that help the firm select individuals of integrity as well as the capacity to develop the capabilities and competence necessary to perform the firm's work.

❖ Assignment of Engagement Teams

The firm assigns responsibility for each engagement to an engagement partner. The firm has established policies and procedures requiring that:

- (a) The identity and role of the engagement partner are communicated to key members of the client's management and those charged with governance;
- (b) The engagement partner has the appropriate capabilities, competence, authority and time to perform the role; and
- (c) The responsibilities of the engagement partner are clearly defined and communicated to that partner.

(e) Engagement Performance

The firm has established policies and procedures designed to provide it with reasonable assurance that engagements are performed in accordance with professional standards and regulatory and legal requirements, and that the firm or the engagement partner issues reports that are appropriate in the circumstances.

Through its policies and procedures, the firm seeks to establish consistency in the quality of engagement performance. This is often accomplished through written or electronic manuals, software tools or other forms of standardized documentation, and industry or subject matter-specific guidance materials. Matters addressed include the following:



- How engagement teams are briefed on the engagement to obtain an understanding of the objectives of their work.
- Processes for complying with applicable engagement standards.
- Processes of engagement supervision, staff training and coaching.
- Methods of reviewing the work performed, the significant judgments made and the form of report being issued.
- Appropriate documentation of the work performed and of the timing and extent of the review.
- Processes to keep all policies and procedures current

❖ **Consultation**

The firm has established policies and procedures designed to provide it with reasonable assurance that:

- (a) Appropriate consultation takes place on difficult or contentious matters;
- (b) Sufficient resources are available to enable appropriate consultation to take place;
- (c) The nature and scope of such consultations are documented; and
- (d) Conclusions resulting from consultations are documented and implemented.

❖ **Differences of Opinion**

The firm has established policies and procedures for dealing with and resolving differences of opinion within the engagement team, with those consulted and, where applicable, between the engagement partner and the engagement quality control reviewer. Conclusions reached are documented and implemented.

❖ **Engagement Quality Control Review**

The firm has established policies and procedures requiring, for appropriate engagements, an engagement quality control review that provides an objective evaluation of the significant judgments made by the engagement team and the conclusions reached in formulating the report. Such policies and procedures:

- (a) Require an engagement quality control review for all audits of financial statements of listed entities;
- (b) Set out criteria against which all other audits and reviews of historical financial information, and other assurance and related services engagements are evaluated to determine whether an engagement quality control review is performed; and
- (c) Require an engagement quality control review for all engagements meeting the criteria established in compliance with subparagraph (b).

The firm has established policies and procedures setting out:

- (a) The nature, timing and extent of an engagement quality control review;
- (b) Criteria for the eligibility of engagement quality control reviewers; and
- (c) Documentation requirements for an engagement quality control review.



❖ **Nature, Timing and Extent of the Engagement Quality Control Review**

An engagement quality control review for audits of financial statements of listed entities includes considering the following:

- The engagement team's evaluation of the firm's independence in relation to the specific engagement.
- Significant risks identified during the engagement and the responses to those risks.
- Judgments made, particularly with respect to materiality and significant risks.
- Whether appropriate consultation has taken place on matters involving differences of opinion or other difficult or contentious matters, and the conclusions arising from those consultations.
- The significance and disposition of corrected and uncorrected misstatements identified during the engagement.
- The matters to be communicated to management and those charged with governance and, where applicable, other parties such as regulatory bodies.
- Whether working papers selected for review reflect the work performed in relation to the significant judgments and support the conclusions reached.
- The appropriateness of the report to be issued.

Engagement quality control reviews for engagements other than audits of financial statements of listed entities may, depending on the circumstances, include some or all of these considerations.

❖ **Criteria for the Eligibility of Engagement Quality Control Reviewers**

The firm's policies and procedures address the appointment of engagement quality control reviewers and establish their eligibility through:

- (a) The technical qualifications required to perform the role, including the necessary experience and authority; and
- (b) The degree to which an engagement quality control reviewer can be consulted on the engagement without compromising the reviewer's objectivity.

❖ **Documentation of the Engagement Quality Control Review**

Policies and procedures on documentation of the engagement quality control review require documentation that:

- (a) The procedures required by the firm's policies on engagement quality control review have been performed;
- (b) The engagement quality control review has been completed before the report is issued; and
- (c) The reviewer is not aware of any unresolved matters that would cause the reviewer to believe that the significant judgments the engagement team made and the conclusions they reached were not appropriate.



❖ Engagement Documentation

Completion of the Assembly of Final Engagement Files.

The firm has established policies and procedures for engagement teams to complete the assembly of final engagement files on a timely basis after the engagement reports have been finalized.

Confidentiality, Safe Custody, Integrity, Accessibility and Retrievability of Engagement Documentation

The firm has established policies and procedures designed to maintain the confidentiality, safe custody, integrity, accessibility and retrievability of engagement documentation

Retention of Engagement Documentation

The firm has established policies and procedures for the retention of engagement documentation for a period sufficient to meet the needs of the firm or as required by law or regulation.

Ownership of Engagement Documentation

Unless otherwise specified by law or regulation, engagement documentation is the property of the firm. The firm may, at its discretion, make portions of, or extracts from, engagement documentation available to clients, provided such disclosure does not undermine the validity of the work performed, or, in the case of assurance engagements, the independence of the firm or its personnel.

(f) Monitoring

The firm has established policies and procedures designed to provide it with reasonable assurance that the policies and procedures relating to the system of quality control are relevant, adequate, operating effectively and complied with in practice. Such policies and procedures include an ongoing consideration and evaluation of the firm's system of quality control, including a periodic inspection of a selection of completed engagements.

Annually, the firm communicates the results of the monitoring of its quality control system to engagement partners and other appropriate individuals within the firm, including the firm's managing partner(s). Such communication enables the firm and these individuals to take prompt and appropriate action where necessary in accordance with their defined roles and responsibilities. Information communicated include the following:

- (a) A description of the monitoring procedures performed.
- (b) The conclusions drawn from the monitoring procedures.
- (c) Where relevant, a description of systemic, repetitive or other significant deficiencies and of the actions taken to resolve or amend those deficiencies.

❖ Complaints and Allegations

The firm has established policies and procedures designed to provide it with reasonable assurance that it deals appropriately with:



(a) Complaints and allegations that the work performed by the firm fails to comply with professional standards and regulatory and legal requirements; and

(b) Allegations of non-compliance with the firm's system of quality control.

❖ **Documentation**

The firm has established policies and procedures requiring appropriate documentation to provide evidence of the operation of each element of its system of quality control.

The firm retains this documentation for a period of time sufficient to permit those performing monitoring procedures to evaluate the firm's compliance with its system of quality control, or for a longer period if required by law or regulation.



Against Point No. 8
(Independence Policies)

Policies and Procedures of the Firm

❖ **Organisation Structure**

The firm being a Partnership firm has multiple partners. Partners are the first pillar of the firm. Qualified Professionals (CA/CMA) handle the clients. There are several designations other than Qualified Professionals, which are Deputy Manager, Senior Consultant, Consultant. The firm has several articulated assistants who work as audit assistants in the firm.

❖ **Job Description of all positions**

Partners perform the supervisory role. Engagement partners are directly involved in the supervision of each assignment. Quality Review Partners review various assignments done by respective engagement partners.

Qualified Professionals (Audit Manager) perform the job of team leader in assignments. They will directly report to the engagement partner. Their job is to execute the work with the help of the team members which may comprise of Deputy Manager, Senior Consultant or Consultant.

Deputy Manager will carry on various aspects of a particular assignment. They will report to the Managers.

Senior Consultants will be entrusted to major divisional work in a particular assignment. They will report to the Deputy Manager.

Consultants will carry out the ground level work and prepare all data and records. They will report to the Senior Consultants.

❖ **Joining/Induction Process**

Any candidate shortlisted after an interview process will be issued an offer letter containing the terms and conditions of employment. After acceptance of the offer letter, the candidate will be inducted into the firm and a formal appointment letter will be issued to the employee.

❖ **Code of Conduct**

Employees must maintain code of conduct in the workplace. They must wear formal clothing at office hours. They should be polite, courteous in the workplace either at office or client office.

❖ **Leave & Salary Management**

Employees are entitled to one leave per month excluding the holidays declared by the firm management. Salary will be disbursed within 5th of the subsequent month after considering all leaves availed by the employees.

❖ **Learning & Development/Trainings**



Employees must undergo various training sessions and meetings conducted by the firm from time to time to keep themselves updated with the latest developments. A minimum of 20 hours' training each year is required to be eligible for promotion.

❖ ***Feedback/Review Meetings***

Weekly feedback/review meetings will be conducted amongst Managers, Deputy Managers and Consultants. A fortnightly review meeting with the partners will be conducted and Managers will provide feedback/briefs about the updates of current assignments and any issue faced by the team.

❖ ***Rewards & Recognition***

Quality performance will be appreciated and rewarded. Standout performers will be recognized and rewarded.

❖ ***Office Administration Policies***

Employees must maintain office timings as mentioned in their respective appointment letters. Repetitive delays will be factored in during appraisals of the employees.

❖ ***Partner Manager Meetings***

Partners will conduct meetings with the managers to review and assess the work status on a fortnightly basis. All records and data analysed along by the team will be discussed and way forward will be discussed.

❖ ***Reimbursement/Claim Processing***

Employees must submit their monthly reimbursement claims as per the policy of the firm to the HR Manager within the 5th of the subsequent month along with all supporting documentation as per the prescribed format. The same will be reviewed and query if any, will be raised and resolved at the earliest. The reimbursement will be disbursed along with the salary of the employee.

❖ ***Filing Systems-Numbering and Tracking***

All client files will be properly numbered and stacked in the almirahs. A register containing the serial number of files along with client names will be maintained so that any file can be tracked at any point in time.

❖ ***Inward/Outward Registers***

An inward register will be maintained containing the details of inward documents/letters received by the firm. The register will be signed by the concerned employee receiving the letter/document. An outward register will also be maintained containing documents/letters sent by post/person. Details of documents sent, addressee details and date of submission along with the signature of the concerned employee will be maintained.

❖ ***Stationery Utilisation Process***



Stationery will be procured on the basis of the monthly requirements of the firm. Stationery will be issued based on the requisitions raised by the concerned department and will be approved by the HR Manager. Any kind of wastage should be avoided.

❖ ***Annual Maintenance of Infrastructure***

The fixed assets of the firm including desktops, laptops, air conditioners will be under annual maintenance contracts. The assets should be used as per the terms and conditions mentioned in the annual maintenance contract. Any kind of technical glitches should be reported to the HR Manager, who in turn will intimate the Annual Maintenance vendor to take necessary remedial action.

❖ ***IT Policies & Data Security/Access Limitations, Data Backup Policy***

All client data should be handled with care and should not be used in the computer systems owned by the firm or respective client office. All data should be backed up properly and all systems should be password protected. No record should be forwarded to personal email ids and can only be transferred to the official email address created for individual employees. Individual folders should be created accumulating all data pertaining to a single client and the same should be backed up in the data cloud maintained by the firm. Any employee prior to leaving the firm should hand over the individual email address created under his/her name to the HR Manager and the same email address will be deleted after reconciling the data backed up and maintained in the individual email address. The official email address of the firm can only be accessed by the partners of the firm. All email addresses of the firm should have two levels of security.

❖ ***License Management and Renewals***

All licenses pertaining to computer systems and software will be renewed from time to time. All renewal dates should be recorded in the register and the reminder should be given by the HR Manager.

❖ ***Fixed Assets Movement Tracking-Laptops***

All laptops will be kept under the control of the HR Manager, who will maintain the record of laptops at the firm's disposal. Any laptop to be used by the employee shall be intimated to the HR Manager who will issue the laptop after putting in the signature of the concerned employee.

❖ ***Website Management***

The website of the firm will be maintained as per the Code of Ethics issued by the Institute of Chartered Accountants of India. Website data will be updated from time to time with the approval of the Partner of the firm. Website license will be renewed from time to time.

❖ ***Business Development Policies***

The partners of the firm will carry out business development by venturing out in different types of assignments. Partners will build the capabilities for different types of assignments.



The partners will pursue different kinds of requirements from existing clients or prospective clients based on the opportunities and cost-benefit analysis.

❖ ***Client Service-Responsibilities & Timelines***

Deliverables set out by the client will be met with the expected resources. Stipulated timelines for assignments should be followed and adhered to. Regular discussion with clients should be carried out by the Managers and they in turn will inform the partners of the updates and feedback from the client. The partners will hold review meetings with the clients from time to time and any issue discussed during the meetings will be addressed with.

❖ ***Peer Review of Annual Compliances***

As the firm is registered under the Institute of Chartered Accountants of India, it is mandated to conduct Peer Review of the assurance engagements carried out by the firm. Hence, adequate documentation and working papers need to be properly recorded and maintained.



The Institute of Chartered Accountants of India



Certificate of Membership

This is to certify that
Mukherjee Indranil
Membership No. 058441 of Calcutta
was admitted as an Associate of the Institute
on the Sixth day of August, 1997.

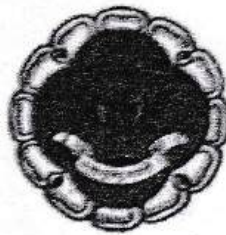
Given by the Council
under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirty first day of August, 1997.



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
Ratnadel Ghosh

Membership No. 300-56033 of Calcutta
was admitted as an Associate of the Institute
on the Seventh day of September 1932

Given by the Council
under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of September 1932.

A. K. Majumdar
(A. K. Majumdar)
Secretary


(N. C. Sundararajan)
President



The Institute of
Chartered Accountants of India



Final Examination Certificate

This is to certify that

Moay Aquil



of

has passed

(XXXXXXXXXXXXXXXXXX)

the Final Examination

held by

The Institute of Chartered Accountants of India

in the month of May 2024

Given under the Common Seal of

The Institute of Chartered Accountants of India

this Eleventh day of July 2024



Sanjay

Director

(Examinations)



The Institute of Chartered Accountants of India



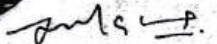
Certificate of Membership

This is to Certify that
Md Razaullah
Son of Md Rizwan
Membership No. 319892 of Kolkata
was admitted as an Associate of the Institute
on the Twenty third day of May, 2023 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 May, 2023.



319892


(JAI KUMAR BATRA)
Secretary


(ANIKET S TALATI)
President



Regn. No. RSW/035960

The Institute of Cost and Works Accountants of India



Final Examination Certificate
This is to Certify that

DIPASISH GHOSH

of

CALCUTTA

has passed the

Final Examination

held by the Institute of Cost and Works Accountants
of India in the month of

JUNE . 19 89

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

this SEVENTH day of

SEPTEMBER . 19 89

Imphal Kishore Sen
PRESIDENT

XXXXXX



The Institute of Cost Accountants of India



Final Examination Certificate

This is to Certify that
MOHAMMAD ASIF SHEIKH

has passed the

Final Examination

held by The Institute of Cost Accountants of India
in the month of December 2020.

Given under the common seal of The
Institute of Cost Accountants of India
this Twenty Nine day of March, 2021.



Biswarup Basu
(Biswarup Basu)

PRESIDENT

Membership No. 8998

The Institute of Cost Accountants of India



Certificate of Membership

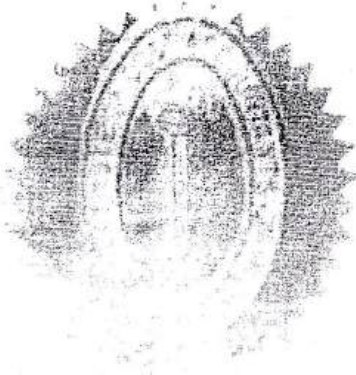
This is to certify

Pomnath Dasgupta

of Kolkata

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

This the second day of July, 2012.



President

Membership No. 20760

The Institute of Cost Accountants of India



Certificate of Membership

This is to certify

Dobjyoti Chatterborly
of Bahirghannya

an Associate member of the Institute of Cost Accountants
of India is entitled to use the descriptive letters

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

This the second day of July, 2012.



President

Membership No. 55275

The Institute of Cost Accountants of India



Certificate of Membership

This is to Certify that

Mr Prabal Kumar Bose

Son of Prabir Kumar Bose

of Kolkata

was admitted as an Associate of the Institute of Cost Accountants of India on the twelfth day of March Two Thousand Twenty Four and he is entitled to use the letters A.C.M.A. after his name.

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

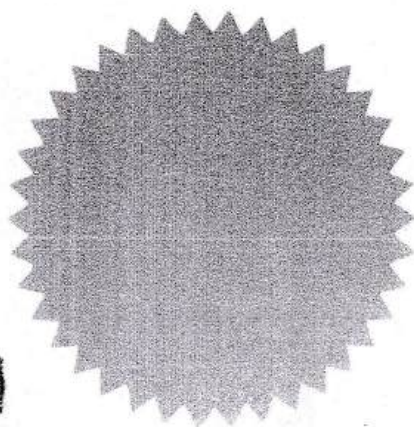
This the fifteenth day of March, 2024.



Prabal Kumar Bose

Membership No. 55275

[Signature]
Secretary



The Institute of Cost Accountants of India



Final Examination Certificate

This is to Certify that

RUDRO PRATAP ACHARYA

KOLKATA

has passed the

Final Examination

*held by the Institute of Cost Accountants of India in
the month of JUNE 2014*

*Given under the Common Seal of the
Institute of Cost Accountants of India
this TWENTY THIRD day of AUGUST 2014*



PRESIDENT

(Signature)

(Dr. A.S.Durga Prasad)

Membership No. 36552

The Institute of Cost Accountants of India



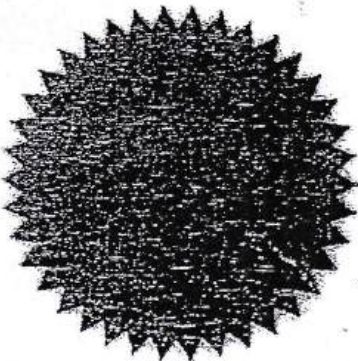
Certificate of Membership

This is to Certify that
Santosh Kumar Gupta
of Kolkata

was admitted as an Associate of the Institute of Cost Accountants of India on the twentieth day of May Two Thousand Fourteen.

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

This the twenty second day of May, 2014.



Secretary (Actg)

Santosh Kumar Gupta.



234754

Regn. No. 03111012014

The Institute of Cost Accountants of India



Final Examination Certificate
This is to Certify that

AKASH KUMAR GUPTA

OF

HOWRAH

has passed the

Final Examination

held by the Institute of Cost Accountants of India in
the month of JUNE 2015

Given under the Common Seal of the
Institute of Cost Accountants of India
this TWENTY THIRD day of AUGUST 2015



P. V. Bhattad

PRESIDENT

P. V. Bhattad

(P. V. Bhattad)

The Institute of Cost Accountants of India



Final Examination Certificate

This is to Certify that
UTAM KUMAR GIRI

has passed the

Final Examination

held by The Institute of Cost Accountants of India
in the month of June 2017

Given under the common seal of The
Institute of Cost Accountants of India

This Twenty Third day of August, 2017

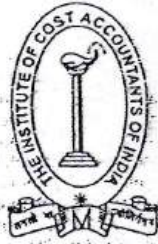


Sanjay Gupta

(Sanjay Gupta)

PRESIDENT

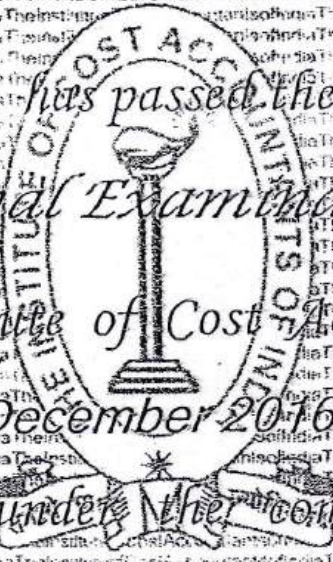
The Institute of Cost Accountants of India



Final Examination Certificate

This is to Certify that

KIRISHAN MUPARI SINHA



has passed the
Final Examination
held by The Institute of Cost Accountants of India
in the month of **December 2016**

Given under the common seal of The
Institute of Cost Accountants of India

this **Twenty First day of February 2017**



(Manas Kumar Thakur)

PRESIDENT

237480

Regn. No. 03112014432

The Institute of Cost Accountants of India



Final Examination Certificate

This is to Certify that

SHAMSHER ALAM

OF

KOLKATA

has passed the

Final Examination

held by the Institute of Cost Accountants of India in
the month of JUNE 2015

Given under the Corporate Seal of the
Institute of Cost Accountants of India
this TWENTY THIRD day of AUGUST 2015



P. V. Bhattad

PRESIDENT

[Signature]

(P. V. Bhattad)

085060

03092004434

The Institute of Cost Accountants of India



Final Examination Certificate
This is to Certify that

VIVEK JAISWAL

OF

KOLKATA

has passed the

Final Examination

held by the Institute of Cost Accountants of India in
the month of JUNE 2014

Given under the Common Seal of the
Institute of Cost Accountants of India
this TWENTY THIRD day of AUGUST 2014




PRESIDENT

XXXXXXX
(Dr. A.S. Durga Prasad)

107394



Regn. No. 03122002218

The Institute of Cost Accountants of India



Final Examination Certificate

This is to Certify that

RAZIAKRAM

OF

KOLKATA

has passed the

Final Examination

held by The Institute of Cost Accountants of India
in the month of June 2016

Given under the common seal of The
Institute of Cost Accountants of India

this Twenty Third day of August 2016

(Signature)

(Manas Kumar Thakur)

PRESIDENT



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

No./CA. VI/COY/CENTRAL GOVERNMENT/ECFL(6)/698
Dated : 18/09/2023

To
THE MANAGING DIRECTOR
EASTERN COALFIELDS LIMITED
SANTORIA, P O DISHERGARH,
DISTT BURDWAN,
BURDWAN-713333

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

Sir/Madam,

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

2. You are requested to contact the concerned auditors individually under intimation to this office

3. The supplementary/test audit under sections 143 (6) & (7) of the Companies Act, 2013 of your company is entrusted to

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

4. The remuneration and other allowances payable to the auditors may be regulated as per the provisions of section 142 of the Companies Act 2013 read with guidelines issued by the Department of Company Affairs vide no. 7/76 dated 8th April, 1976 and no. 8/6/83 dated 07th June, 1984.

5. The audit fees paid/payable to the auditors as intimated by the Company has been indicated in Annexure-
Any revision in the audit fees payable (including fees for consolidation) for the year 2023-2024 and item-wise details of all remuneration paid to the auditors for other services (other than statutory audit) alongwith the amount of TA/DA paid for 2022-2023 may be intimated.

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

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



Yours faithfully,

(Rajesh Rajpal)

Sr. Administrative Officer

Phone : 011-23509240 Fax : 91-11-23237730, 91-11-23509241 E-mail : saoca5@cag.gov.in,
sao2ca5@cag.gov.in

ANNEXURE - I I

LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2023-2024

Sl. No.	Firm Name	PSU Code / Unit Code	Station	Audit Details	Fees per annum in Rs (As intimated by the PSU)
STATUTORY AUDITOR					
1	ROY GHOSH & ASSOCIATES (CA1711) 39, KALNA ROAD, BADAMTALA BURDWAN - 713101	ECFL ST.AR. (1)	BURDWAN	HQ,CALCUTTA SALES OFFICE,SODEPUR CENTRAL STORES,JK ROPEWAYS INCL. NINGAH ROADWAYS,ECL. TRG INSTT, NEAMATPUR W/SHOP & MINES RESCUE STAT.,KALLA HOSPITAL INCL.SISTER UNITS,SALANPUR AREA INCL.ALL COLLIERIES,AREA HOSPITAL,AND CONSOLIDATION.	803250
BRANCH AUDITOR					
2	S GUHA & ASSOCIATES (CA0867) AB-441, SECTOR - I, SALT LAKE 24 PARGANAS 24 PARGANAS - 700064, WEST BENGAL.	ECFL BURDWAN4 (2)	BURDWAN	SRIPUR AREA INCL. 11 COL.SODEPUR AREA INCL 7 COL.&W/SHOP AND BHALDIH SAND LINE,PANIATI WORK SHOP,SRIPUR CENTRAL OFFICE,SATGRAM AREA,INCL 9 COLS.& RATIBATI W/SHOP KALIDASPUR AREA INCL 3 COLLIERIES	459375
3	SUDIPTA GHOSH & CO (ER0140) 135, / NEW NO. 38/ TOWN HALL PARA., BURDWAN - 713101 BURDWAN BURDWAN - 713101, WEST BENGAL.	ECFL BURDWAN1 (1)	BURDWAN	KUNUSTORIA INCLUDING 10 COLLIERIES AND TWO HOSPITALS KAJORA AREA INCLUDING 12 COLLIERIES	328125
4	AICH RAY DAS & CHATTOPADHYAY (ER0689) ROOM NO. - I, 3RD FLOOR, ICICI BANK BUILDING, 399, G. T. ROAD, BURDWAN BURDWAN - 713101, WEST BENGAL.	ECFL BURDWAN5 (1)	BURDWAN	BANKOLA AREA INCLUDING 9 COLLIERIES AND UKHRA REG.WORKSHOP,KENDA AREA INCL 8 COLLIERIES, JHANJRA AREA INCL 3 COLLIERIES,SONEPUR BAZARI AREA INCL 1 COLLIERY & BAHULA REGIONAL W/SHOP	409500
5	PNP & CO (70137)	ECFL BURDWAN2	BURDWAN	PANDAVESHWAR AREA INCLUDING 10	304500





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

No./CA. V/ COY/CENTRAL GOVERNMENT, ECFL(6)/40
Dated : 26/08/2022

To
THE MANAGING DIRECTOR
EASTERN COALFIELDS LIMITED
SANTORIA, P O DISHERGARH,
DISTT BURDWAN,
BURDWAN-713333

Subject : Appointment of Auditors under section 139 of the Companies Act, 2013 for the financial year 2022-2023

Sir/Madam,

I am directed to state that in exercise of the powers conferred by section 139 of the Companies Act 2013, the Comptroller and Auditor General of India is pleased to appoint the Chartered Accountant firms/Limited Liability Partnerships As per Annexure - II as the Statutory/Joint Statutory/ Branch Auditors of the company for the year(s) : 2022-2023: Statutory/Joint Statutory Auditor (s) of holding company shall also be the auditors of Consolidated Financial Statements under section 139 read with section 129(4) of the Companies Act, 2013.

2. You are requested to contact the concerned auditors individually under intimation to this office

3. The supplementary/test audit under sections 143 (6) & (7) of the Companies Act, 2013 of your company is entrusted to

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

4. The remuneration and other allowances payable to the auditors may be regulated as per the provisions of section 142 of the Companies Act 2013 read with guidelines issued by the Department of Company Affairs vide no. 7/76 dated 8th April, 1976 and no. 8/6/83 dated 07th June, 1984.

5. The audit fees paid/payable to the auditors as intimated by the Company has been indicated in Annexure-II. Any revision in the audit fees payable (including fees for consolidation) for the year 2022-2023 and item-wise details of all remuneration paid to the auditors for other services (other than statutory audit) along with the amount of TA/DA paid for 2021-2022 may be intimated.

The said information may be provided as soon as the Accounts for the year 2021-2022 is finalised so as to enable this office to review the appointment/ re-appointment of the appointed auditors.

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

Yours faithfully,

(Rajesh Kappal)

Sr. Administrative Officer

Phone : 011-23509240 Fax : 91-11-23237730, 91-11-23509241 E-mail : saoca5@cag.gov.in,
sao2ca5@cag.gov.in



ANNEXURE - I I

LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2022-2023

SL No.	Firm Name	PSU Code / Unit Code	Station	Audit Details	Fees per annum in Rs (As intimated by the PSU)
STATUTORY AUDITOR					
1	LODHA & CO (CA8046) 14 GOVERNMENT PLACE EAST KOLKATA KOLKATA - 700069, WEST BENGAL	ECFL ST.AR. (1)	BURDWAN	HQ,CALCUTTA SALES OFFICE,SODEPUR CENTRAL STORES,JK ROPEWAYS INCL. NINGAH ROADWAYS,ECL TRG INSTT, NEAMATPUR W/SHOP & MINES RESCUE STAT.,KALLA HOSPITAL INCL.SISTER UNITS,SALANPUR AREA INCL.ALL COLLIERIES,AREA HOSPITAL AND CONSOLIDATION.	803250
BRANCH AUDITOR					
2	S GUHA & ASSOCIATES (CA8867) CJ 19, SECTOR - II, SALT LAKE 24 PARGANAS 24 PARGANAS - 700091, WEST BENGAL	ECFL BURDWAN4 (1)	BURDWAN	SRIPUR AREA INCL.11 COL.SODEPUR AREA INCL 7 COL.&W/SHOP AND BHALDIH SAND LINE,PANIATI WORK SHOP,SRIPUR CENT'AL OFFICE,SATGRAM AREA,INCL 9 COLS & RATIBATI W/SHOP KALIDASPUR AREA INCL 3 COLLIERIES	459375
3	KESHRI & ASSOCIATES (CA2246) 54 PILKHANA 3RD LANE HOWRAH - 711101 HOWRAH HOWRAH - 711101, WEST BENGAL	ECFL BURDWAN1 (3)	BURDWAN	KUNUSTORIA INCLUDING 10 COLLIERIES AND TWO HOSPITALS KAJORA AREA INCLUDING 12 COLLIERIES	328125
4	ROY GHOSH & ASSOCIATES (CA1711) 39, KALNA ROAD, BADAMTALA BURDWAN - 713101	ECFL BURDWAN5 (2)	BURDWAN	BANKOLA AREA INCLUDING 9 COLLIERIES AND UKHRA REG.WORKSHOP,KENDA AREA INCL. 8 COLLIERIES, JHANJRA AREA INCL 3 COLLIERIES,SONEPUR BAZARI AREA INCL 1 COLLIERY & BAHULA REGIONAL W/SHOP	409500
5	B CHHAWCHHARIA & CO (CA8074)	ECFL BURDWAN2	BURDWAN	PANDAVESHWAR AREA INCLUDING 10	304500



80A



भारत कोकिंग कोल लिमिटेड
Bharat Coking Coal Limited

(A Mini Ratna Company)
(A Subsidiary of Coal India Ltd.)
CIN: U10101JH1972CO01060919

बोर्ड सचिवालय / Board Secretariat

Ref. No.BCCL:CS:F-33: 213

Dated: 08.10.2021

To,
M/s. S Guha & Associates
House of Lalit Kumar Jha,
Shyam Gaj Road, Patel Chowk,
Dhanbad-818412
Jharkhand.

Sub: Appointment and Audit Fees of Branch Auditor for the Financial Year 2021-22.

Dear Sir,

We are pleased to inform you that you have been appointed as Branch Auditor of BCCL for Bastacolla Area & Mines Rescue Stn. for the financial year 2021-22 vide letter no. CA.V/COY/CENTRAL GOVERNMENT, BCCL(10)/415, dated 26/08/2021 issued by Raj Kumar, Sr. Administrative Officer, Office of the Comptroller and Auditor General of India.

While auditing, the accounts of the units as referred above, you are also required to certify the compliance of Regulation 33(8) of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 as amended by Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019.

The audit fees and others payable for the audit of the financial year 2021-22 will be as follows:

Particulars	Audit Fees	Maximum limit of Out of Pocket Expenses *
Bastacolla Area & Mines Rescue Stn.	₹151595.00 (plus GST as applicable)	₹75797.00 (plus GST as applicable)

* It is to be noted that actual travelling and out of pocket expenses is payable to outstation auditors only.

Note:

1. List of the names and address of the present Directors of the Company as per Annexure - I & list of the names and address of the previous auditors 2020-21 as per Annexure - II are enclosed herewith for your ready reference.
2. The terms and conditions of appointment issued by CAG is enclosed herewith for your perusal.

We would request you to please send us the necessary declarations as required under the Companies Act, 2013.

Yours faithfully


(B.K. Parui)
Company Secretary

cc. to

1. HOD(F) CA&T, BCCL, KoylaBhawan.
2. GM/AFM - Bastacolla Area & Mines Rescue Stn.

पंजीकृत कार्यालय:- कोयला भवन, कोयला नगर, धनबाद -826005, Regd. Off Koyla Bhawan, Koyla Nagar, Dhanbad -826005
दूरभाष:0326-2230190/, ईमेल: cs.bccl@coalindia.in, वेबसाइट - www.bcclweb.in





भारत कोकिंग कोल लिमिटेड
Bharat Coking Coal Limited

(A Mini Ratna Company)

(A Subsidiary of Coal India Ltd.)
CIN: U10103JH1972GOI000918

बोर्ड सचिवालय / Board Secretariat

Ref. No. BCCL/CS-F-33: 197

Dated: 24.09.2021

Through e-mail

To,
M/s. S Guha & Associates
House of Lalit Kumar Jha,
Shyam Ganj Road, Patel Chowk,
Dhanbad-818412
Jharkhand.

**Sub: Appointment & fixation of Fees of Statutory Auditors for limited review
of 3rd Quarterly Accounts ended 31st December, 2021.**

Dear Sir,

We are pleased to appoint you as Statutory Auditor for limited review of the 3rd Quarterly Accounts for the period ended 31st December, 2021 for the following units at a fee prescribed as under:

Particulars	Quarterly Audit Fees	Out of pocket Expenses * (50% of OPE entitlement for Annual Audit)
Bastacolla Area & Mines Rescue Stn.	₹37899.00 (plus GST as applicable)	₹37899.00 (plus GST as applicable)

* It is to be noted that actual travelling and out of pocket expenses is payable to outstation auditors only.

While reviewing the quarterly accounts of the period under consideration, you are required to certify the compliance of Regulation 33(8) of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 as amended by Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019.

You are requested to send your acceptance of the appointment on the scanned copy of this letter to our email id: cos.bccl@coalindia.in

Yours faithfully

(B.K. Parui)
Company Secretary

cc. to

1. HOD(F) CA&T, BCCL, Koyla Bhawan.
2. GM/APM - Bastacolla Area & Mines Rescue Stn.



पंजीकृत कार्यालय: कोयला प्रबन्ध, कोयला नगर, धनबाद - 828005, Regd. Off: Koyla Bhawan, Koyla Nagar, Dhanbad - 828005.
दूरभाष: 0326-2230190/ ईमेल: cos.bccl@coalindia.in, वेबसाइट: www.bcclweb.in





भारत कोकिंग कोल लिमिटेड
Bharat Coking Coal Limited

(A Mini Ratna Company)

(A Subsidiary of Coal India Ltd.)

CIN: U10101JH1972GOI000018

बोर्ड सचिवालय / Board Secretariat

Ref. No.BCCL-CS-F-33: / 8/

Dated: 24.09.2021

Through e-mail

To,
M/s. S Guha & Associates
House of Lalit Kumar Jha,
Shyam Ganj Road, Patel Chowk,
Dhanbad-818412
Jharkhand.

**Sub: Appointment & fixation of Fees of Statutory Auditors for limited review
of 2nd Quarterly Accounts ended 30th September, 2021.**

Dear Sir,

We are pleased to appoint you as Statutory Auditor for limited review of the 2nd Quarterly Accounts for the period ended 30th September, 2021 for the following units at a fee prescribed as under:

Particulars	Quarterly Audit Fees	Out of pocket Expenses * (50% of OPE entitlement for Annual Audit)
Bastacolla Area & Mines Rescue Stn.	₹37899.00 (plus GST as applicable)	₹37899.00 (plus GST as applicable)

* It is to be noted that actual travelling and out of pocket expenses is payable to outstation auditors only.

While reviewing the quarterly accounts of the period under consideration, you are required to certify the compliance of Regulation 33(8) of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 as amended by Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019.

You are requested to send your acceptance of the appointment on the scanned copy of this letter to our email id: cos.bccl@coalindia.in

Yours faithfully


(B.K. Parui)
Company Secretary

cc. to

1. HOD(F) CA&T, BCCL, Koyla Bhawan.
2. GM/APM - Bastacolla Area & Mines Rescue Stn.



पंजीकृत कार्यालय - कोयला भवन, कोयला नगर, धनबाद - 826005, Regd. Off Koyla Bhawan, Koyla Nagar, Dhanbad - 826005.

दूरभाष: 0326-2230190/ ईमेल: cos.bccl@coalindia.in, वेबसाइट - www.bcclweb.in





एमएसटीसी लिमिटेड
(भारत सरकार का उपक्रम)
MSTC LIMITED
(A Govt of India Enterprise)
CIN : L27320WB1964GOI026211

e-assuring
INDIA

MSTC/F&A/STAT AUDIT/2022-23

Dated: 13.10.2023

S. Guha & Associates
Chartered Accountants,
16/1, Girish Vidya Ratna Lane,
Kolkata – 700009.

Dear Sirs,

Sub: Appointment of Statutory Auditor for Annual Accounts Audit for FY 2023-24 & Limited Review for FY 2023-24 (Q2-Q4) & FY 2024-25 (Q1).

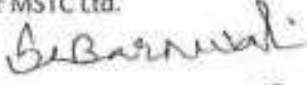
We are pleased to convey that, C&AG of India vide letter No. CA. V/COY/CENTRAL GOVERNMENT, MSTC(1)/114 dated 12/09/2023 have appointed your firm as Statutory Auditor of the Company for Financial Year 2023-24. On the basis of that, Board of Directors of MSTC Ltd. vide resolution dated 12.10.2023 have appointed you as Statutory Auditor for Annual Accounts Audit of the Company for Financial Year 2023-24 at a remuneration of Rs. 6,60,000/- (Rupees Six Lakh Sixty Thousand only) plus applicable taxes excluding out of pocket expenses.

Further, Board of Directors have also appointed you as Auditor for Limited Review for FY 2023-24 (Q2-Q4) & FY 2024-25 (Q1) at a remuneration of Rs. 1,00,000/- (Rupees One Lakh only) plus applicable taxes excluding out of pocket expenses per Quarter.

You are requested to take up the Limited Review for FY 2023-24 (Q2) at the earliest.
Kindly acknowledge the same.

Thanking you,

Yours faithfully,
For MSTC Ltd.


(S. K. Barnwal)
GM (F&A)



86

www.mstcindia.co.in / www.mstcecommerce.com

पंजीकृत कार्यालय : प्लॉट सं. सीएफ 18/2 मार्ग सं. 175 एक्शन एरिया 1 सी न्यूटाउन कोलकाता 700156 प.ब.

Regd. Office : Plot No. CF18/2, Street No. 175, Action Area 1C, New Town, Kolkata-700156 W.B.

TRIPURA FOREST DEVELOPMENT & PLANTATION CORPORATION LIMITED
(A GOVT OF TRIPURA UNDERTAKING)

P.O: Alibonagar, Agartala, Tripura West. Pin - 799005
E-mail: tfdpc, itd@yahoo.co website: www.tfdpc.org Tel no: 0361-235 4763 Fax: 0361-2359238

Ref. No: F.11 12/CA/TEDPC 2022/.....

Dated: 30/09/2022

✓
S. Guha & Associates
Chartered Accountants
Anwesha Banik
C/O- Krishna Kamal Banik
44 H.G.B. Road, Pranab Bhawan,
Agartala-799001.

Sub: - Statutory Audit for the F.Y. 2021-22.

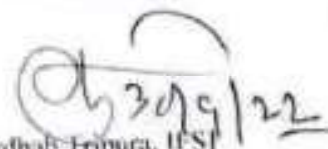
Ref: - Letter No. AMG-1A/30-199/2020-21/309 Dated 25/10/2021 and your Letter Dated 26/09/2022.

Dear Madam,

I am directed to refer to the above mentioned subject and to enclose herewith 1 (One) set of Annual Accounts for the Financial Year 2021-22 for conducting of Statutory Audit from your good end. Submit the same at the earliest.

Encls:- As stated above.

Yours sincerely,


[Urdhab Tripathi, IFS]
Executive Director

NB:- If any more documents is require it will be send accordingly.





TRIPURA FOREST DEVELOPMENT & PLANTATION CORPORATION LIMITED
(A GOVT OF TRIPURA UNDERTAKING)

P.O: Abhoynagar, Agartala, Tripura West, Pin - 799005

E mail: tfdpc_ltd@yahoo.co website: www.tfdpc.com Tel no: 0381-235 4763 Fax: 0381-2359238



Ref. No: - F.14-36/CA/TFDPC-2018/....5998

Dated: 20/11/2021

To
S. Guha & Associates
Chartered Accountants
Anwesha Banik
C/O- Krishna Kamal Banik
44 H.G.B. Road, Pranab Bhawan,
Agartala-799001.

Sub: - Directions and Sub-Directions for the Statutory Audit for the year 2021-22.

Ref: - Letter No: AMG-IA/30-199/2020-21/309 Dated 25/10/2021.

Dear Sir / Madam,

I am directed to refer to the above and to enclose herewith the copy of Directions and Sub-Directions for the Statutory Audit for the year 2021-22 as received from the Office of the Principal Accountant General (Audit), Agartala, Tripura for your kind perusal.

Yours sincerely,

Encl:- As stated above.

[B. Debbharna, IFS]
Executive Director

20/11/21



GOVERNMENT OF WEST BENGAL
PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT
Joint Administrative Building (6th to 10th Floors), HC-7, Sector-III
Bidhannagar, Kolkata-700106



Memo No. 1843-PRD-24099(11)/12020-Sanitation

Kolkata, dated 22.03.23

To

S.Guha & Associates, Chartered Accountants
AE-441, Sector-I, Salt Lake, Dist-North 24 Parganas
Kolkata-700064.

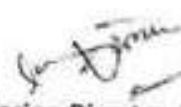
Sub: Workorder for engagement of CAG empaneled Auditor/Chartered Firm preparation of
Audit/UC and ASA for the F.Y 2021-22 under Swachh Bharat Mission (Gramin) - reg.
Ref: 831-PRD-24099(11)/1/2020 dated 08.02.2023.

With reference to the above subject this is to inform you that your organisation has highest marks among the three CAG Empanelled Auditor/Chartered. Hence, your organisation has been engaged for preparation of District level and State level Audit, Utilisation Certificate and Annual Statement of Accounts(ASA) in respect of different type of fund under Swachh Bharat Mission (Gramin) in West Bengal for the the year 2021-22.

- The following different types of funds are audited:
 - Swachh Bharat Mission (Gramin)
 - Ganga Action Plan
 - Swachh Bharat Kosh Trust
 - Extra Budgetary
 - Performance Based Incentive Grant(DLI, DLI2 and DLI3)
 - WBSRDA TSC A/c
 - ICDS toilet construction fund
- You are requested to start the Audit work as stated above within seven days from day of receipt of this letter and to ensure that same may be completed positively on or before 24.04.2023 for enabling the department to furnish the audit report to the Ministry of Jalshakti, Government of India.
- The fees for the said work is Rs 3,00,000/- plus Applicable Tax (GST etc.).
- The remuneration excludes the costs of Food, Accommodation and Local & Inter district transportation incurred at District Levels only for carrying out the services. No Food, Accommodation and Transportation cost to visit State Head Office will be provided for State Level Audit. SBM(G) will deduct the applicable taxes from the Professional Fees at the time of payment.
- In this regard area of Audit work and scope of work are mentioned in Annexure-II and Annexure-VII in the NIT No. 831-PRD dated 08.02.2023. This both Annexures are enclosed with this workorder.
- The payment will be made after submission of the Audit report /UC and ASA as prescribed format (Copy enclosed) and raising the bill in duplicate in favour of the Mission Director, and Additional Secretary to the Government of West Bengal.

Encl.: as stated




Mission Director, SBM(G) &
Additional Secretary to Govt. of West Bengal



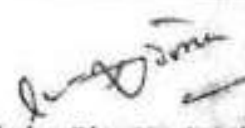
GOVERNMENT OF WEST BENGAL
PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT
Joint Administrative Building (6th to 10th Floors), HC-7, Sector-III
Bidhannagar, Kolkata-700106



Annexure - II
List of Districts and their Location

Illustrative details of Audit Clusters

	No. of Units to be audited	Location Details
Districts HO	22	North 24 Paraganas, South 24 Paraganas, Nadia, Murshidabad, Howrah, Hooghly, Purba Midnapur, Jhargram, Paschim Midnapur, Bankura, Purulia, Purba Bardhaman, Paschim Bardhaman, Birbhum, Malda, Uttar Dinajpur, Dakshin Dinajpur, Siliguri Mahakuma Parishad, GTA(Darjeeling), Jalpaiguri, Cooch Behar, Alipurduar
Blocks	342	All Blocks under the above Districts.
Other Units	1	ISGPP, (P&RDD),
State Level	1	Office of the Mission Director


Mission Director, SBM(G) &
Additional Secretary to Govt. of West Bengal



Government of Tripura
Office of the Executive Engineer
Rig Division, P.N. Complex,
Gurkhabasti, Agartala.

No.F.7(18)/EE/RIG/ 1653-72

Date: 12.09.2023

Letter of Award of Work

To
S.Guha & Associates
44,HGB Road, Pranab Bhawan
Post Office Chowmohani
Agartala, Tripura (West)-799 001
Phone:9875393122, 9674145193
Email:- sguhasassociates@gmail.com.

Name of Work:- Statutory Audit of Programme, Support and WQMS Fund under JJM and Compilation of Accounts of PWD(DWS) in the State of Tripura for the Financial year 2022-23

Ref: Corrigendum No 1 :F.7(20)/EE/RIG/1272-1294; dated:07.08.2023

NIQ No: F.7(20)/EE/Rig/1040-63; dated: 28.07.2023.

Dear Sir,

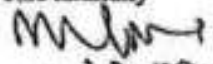
Your quotation for the work under caption has been accepted for an amount of Rs. 2,26,000.00 (Rupees Two Lakh Twenty Six Thousand) only including all applicable taxes (GST).

Audit shall be conducted in JJM Programme Account, JJM Support Account and WQMS Account covering all 09 (nine) DWS Division offices, 01(One) Rig Division, SWSM Escrow Account, Accounts maintained by the Director WSSO and submission of consolidated report of the state of Tripura for financial year 2022-23.

You are requested to start the work in consultation with the Director, WSSO, PWD(DWS) and the EE's of 9(nine) nos. old DWS Division Offices as well as Rig Division, Agartala immediately. You are requested to submit the schedule of audit of various offices and also to attend this office for signing a formal agreement before starting the work.

Please note that the time allowed for carrying out the work is 30 (Thirty) days which is deemed to be the essence of the contract and shall be reckoned from the 3rd day of issuance of this letter.

Yours faithfully


12.09.23
Executive Engineer,
Rig-Division, P.N. Complex,
Gurkhabasti, Agartala.

Contd. in Page-02



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**Government of Tripura
Office of the Executive Engineer
Rig Division, P.N. Complex,
Gurkhabasti, Agartala.**

No.F.7(18)/EE/RIG/ 1673-1757

Date: 12.09.2023

Letter of Award of Work

To
S.Guha & Associates
44, HGB Road, Pranab Bhawan
Post Office Chowmohani
Agartala, Tripura (West)-799 001
Phone: 9875393122, 9674145195
Email: sguhaassociates@gmail.com.

Name of Work: Statutory Audit of State HQ, DSBMMC of all district, blocks, Compilation of State level audit report /Utilization Certificate and Annual statement of Accounts of different funds under Swachh Bharat Mission (Gramin) in the State of Tripura for the Financial year 2022-23.

Rd: Corrigendum No-1 : F. No.7(20)/EE/RIG/1295-1317 dated 07.08.2023

NIQ No F.7(20)/EE/Rig/1148-1170; dated: 03.08.2023.

Dear Sir,

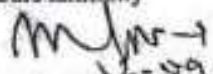
Your quotation for the work under caption has been accepted for an amount of Rs.3,05,000.00 (Rupees Three Lakh Five Thousand) only including all applicable taxes (GST).

Audit shall be conducted in SBM(G) Programme Account, covering all the 58 blocks, 08 districts and Accounts maintained by the office of the Director WSSO & office of the Chief Engineer, PWD(DWS) and submission of consolidated audit report of the state of Tripura for financial year 2022-23.

You are requested to start the work in consultation with the Director, WSSO, PWD(DWS) and the Member Secretaries of 8(eight) districts as well as the BDO's of all R.D. Blocks of the State, immediately. You are requested to submit the schedule of audit of various offices and also to attend this office for signing a formal agreement before starting the work.

Please note that the time allowed for carrying out the work is 30 (Thirty) days which is deemed to be essence of the contract and shall be reckoned from the 3rd day of issuance of this letter.

Yours faithfully


12-09-23
Executive Engineer,
Rig-Division, P.N. Complex,
Gurkhabasti, Agartala.

Contd. in Page-02



Office of the Director
Swachh Bharat Mission (Gramin)
Drinking Water & Sanitation Department, Jharkhand, Ranchi
Doranda Bazar (Water Tower Compound, 1st Floor), Doranda, Ranchi-834002
Fax/Pb. No. 9651-2481593, Email: sbmg.jhar@gmail.com

Letter No: SBM(G)/EOI-CA-324/2022 - 588

/SBM(G) Dated: 11/03/2024

From:

Shyamanand Jha
Joint Secretary-cum-Joint Director, SBM(G),
Drinking Water & Sanitation Department,
Jharkhand, Ranchi

To,

S. GUHA & ASSOCIATES
Head Off. - GIRISH VIDYA RATNA LANE,
KOLKATA-700009
Mob. - 8240096708, 8981130133
Email - sguhaassociates@gmail.com

Branch Off. - House of Lalit Kumar Jha,
Shyam Ganj Road, Near Patel Chowk,
Jharkhand, B Deoghar - 814112
Email - sguhaassociates@gmail.com Mob. - 8240096708

Sub.-

Appointment as Auditor for statutory audit of DWSC and VWSC/SHG
accounts for the financial year 2022-23 for Extra Budgetary Resource Fund
(EBR).

Ref.-

(1) Advertisement PR No. - 317859 Dated - 06-02-2024
(2) Last date of submission of proposed (EOI) - Dt. 13.02.2024

Dear Madam/Sirs,

With reference to your bid & rates offered, we are pleased to inform you that you have been appointed as Statutory Auditor for audit of DWSC and VWSC/SHG accounts under Drinking Water and Sanitation Department, Jharkhand, Ranchi for the financial year 2022-23 as detailed herewith :-

- (i) The rates will be Rs. 16050.00 (Rs. Sixteen thousand fifty) only for all complete job for audit of Chas, Tenughat, Chatra Divisions along with their VWSC/SHG/VO etc. The rates are inclusive of all taxes, TA/DA etc. all complete. Taxes will be deducted at source as applicable. No any other claim will be accepted.

This rate is applicable for Audit of 03 divisions. You have to audit only those divisions where funds were transferred from state (SPMU) and Audit fee will be calculated in Rupees by formula.

$$\text{Audit Fee} = \frac{N}{03} \times 16050$$

Where N = No. of Division audited

- (ii) This appointment is for financial audit for the year 2022-23 only.



dt

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Office of the Director
Swachh Bharat Mission (Gramin)
Drinking Water & Sanitation Department, Jharkhand, Ranchi
Doranda Bazar (Water Tower Compound, 1st Floor), Doranda, Ranchi-834002
Fax/Ph. No. 0651-2481593, Email: sbmg.jhar@gmail.com

Letter No: SBM(G)/EOI-CA-324/2022 - 598

/SBM(G) Dated: 11/03/2024

From:

Shyamanand Jha
Joint Secretary-cum-Joint Director, SBM(G),
Drinking Water & Sanitation Department,
Jharkhand, Ranchi

To,

S. GUHA & ASSOCIATES
H.Q. - GIRISH VIDYA RATNA LANE,
KOLKATA-700009
Mob. - 8240096708, 8981130133
Email - sguhaassociates@gmail.com
Branch Off. - House of Lalit Kumar Jha,
Shyam Ganj Road, Near patel Chowk,
Jharkhand, B Deoghar - 814112
Email - sguhaassociates@gmail.com Mob. - 8240096708

Sub.-

Appointment as Auditor for statutory audit of DWSC and VWSC/SHG accounts for the financial year 2022-23 for SBM(G) General Budgetary Support Fund.

Ref.-

(1) Advertisement PR No. - 317859 Dated - 06-02-2024
(2) Last date of submission of proposed (EOI) - Dt. 13.02.2024

Dear Madam/Sirs,

With reference to your bid & rates offered, we are pleased to inform you that you have been appointed as Statutory Auditor for audit of DWSC and VWSC/SHG accounts under Drinking Water and Sanitation Department, Jharkhand, Ranchi for the financial year 2022-23 as detailed herewith :-

- (i) The rates will be Rs. 16050.00 (Rs. Sixteen thousand fifty) only for all complete job for audit of **Chas, Tenughat, Chatra** Divisions along with their VWSC/SHG/VO etc. The rates are inclusive of all taxes, TA/DA etc. all complete. Taxes will be deducted at source as applicable. No any other claim will be accepted.
- (ii) This appointment is for financial audit for the year 2022-23 only.
- (iii) Audit fee will be paid on completion of assignment.
- (iv) Field audit may be completed within one month from the date of agreement.
- (v) However, the work assigned to you will be reviewed weekly, Delay in completion of work or progress not found proportionately will lead termination of the agreement and forfeiture of the earnest money deposit. All audit work may be completed within 1 (One) month from the date of agreement.

आम गती से काम



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WEST BENGAL STATE RURAL DEVELOPMENT AGENCY
(WBSRDA)

(An Agency under Panchayat & Rural Development Department)
Joint Administrative Building, Block- HC-7, 6th Floor, Sector-III,
Salt Lake, Kolkata – 700106.

No. FC -392/WBSRDA/2A-03/2006

Dated. 27/05/2022

To
M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane,
Kolkata - 700009

Sub: Regarding Re-appointment of External Auditor of PMGSY Fund for
Cluster-I and Cluster-II for F. Y. – 2021-22.

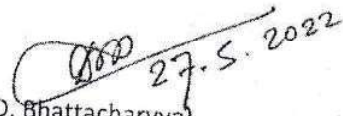
Sir,

With reference to the subject mentioned above I am directed to inform you
that you have been re-appointed as an External Auditor for F.Y. 2021-22 for
both Head Quarter and PIUs of WBSRDA (PMGSY) at a consolidated
remuneration of Rs.4,00,000/- per annum (excluding taxes)

You are, therefore, requested to take up the audit programme for the F.Y.
2021-22 immediately, so that it may be completed within stipulated time.

Encl: As Stated.

Yours faithfully,


(D. Bhattacharyya)

Additional Secretary, P&RD Deptt. Govt of
West Bengal
&

Additional Chief Executive Officer,
WBSRDA & Empowered Officer,

Addl. Chief Executive Officer
West Bengal State
Rural Development Agency



1/472992/2024



Government of West Bengal
Directorate of Child Rights & Trafficking
Shaishali Building (3rd floor) Salt Lake city, Sector-I, Kol-64

Memo No- 10 (3) /CRT

Dated- 03.10.2024 *dy*

From: Director, Child Rights & Trafficking & Member Secretary, State Child Protection Society, West Bengal.

To: 1. MITRA ROY & DATTA,
 2. S. GUHA & ASSOCIATES,
 3. SPAN & ASSOCIATES,

Sub: - Work Execution Order for conduct of Statutory Audit on the Accounts of State Child Protection Society, W.B for F.Y 2022-2023.

Re: E-Tender NIT No. 1505/CRT dated 12.09.2023 (Tender ID 2023_CDWDS_578261_1)

Dear Sir,

In reference to the above, this is to inform that as per approval of the Tender Committee, WCD & SW Department, the work of conducting statutory audit on the accounts of State Child Protection Society, West Bengal (SCPS (State Head Quarter) and all of its 23 no. of district units DCPUs) for the financial years 2022-23 is hereby allotted in your favour in the manner as depicted in the table mentioned below:

Sl No.	Name of the Audit Firms	Audit functions for F.Y	Name of the Districts
1	MITRA ROY & DATTA	2022-2023	1. Darjeeling, 2. Cooch Behar 3. Jalpaiguri, 4. Alipurduar, 5. Kalimpong, 6. Howrah, 7. North 24 Parganas, 8. Nadia
2	S. GUHA & ASSOCIATES	2022-2023	1. Hoogly, 2. Kolkata, 3. Birbhum, 4. Purba Medinipur, 5. Paschim Medinipur, 6. Jhargram, 7. Purulia, 8. SCPS HQ & Final Consolidation
3	SPAN & ASSOCIATES	2022-2023	1. South 24 Parganas, 2. Paschim Bardhaman, 3. Purba Bardhaman, 4. Dakshin Dinajpur, 5. Uttar Dinajpur, 6. Murshidabad, 7. Malda, 8. Bankura.



DCRT-12011/21/2020-DIR(DCRT)-DCRT

Total amount Rs.2,50,000/- (inclusive of all taxes) for the entire statutory Audit assignments for the period of 2022-23 will be equally divided among the said Three (3) Audit Firms i.e. amount of audit fee to be payable to each Audit Firm Rs.83,333/- (Rupees Eighty Three Thousand Three Hundred Thirty Three Only) including tax subject to completion of entire audit work as per terms and conditions as laid down in the said e-NIT and certification of work by the authorities concerned.

Compliances of Statutory formalities like audit and matter relating to IT and Societies Registration Act of SCPS will be carried out. Any other matters relating to financial reports as deemed by the Government in respect of the Society will be executed.

Your Earnest Money Deposit (EMD) of Rs.15, 000/- will be retained as Security Deposit and will be released after successful completion of the assignment.

In this connection, you are requested to submit detailed work plan individually for conducting audit at SCPS (State Head Quarter) and its District Units (23) in consultation with authorities of State Child Protection Society (SCPS) within next seven days without fail and start work immediately after finalisation of work plan and complete statutory audit work within stipulated time period as per the above e-NIT. After consolidation of the audit report of all DCPUs and SCF: (State Head Quarter) by S. GUHA & ASSOCIATES (Sl. No. 2 in the table), all three audit Firms will authenticate and put signature on all the documents as may be required to be submitted relating to Audit functions for the F.Y. 2022-23.

The tender may be extended for FY. 2023-24 & 2024-25 on satisfactory performance of the Audit Firms.

You are also requested to acknowledge receipt of this letter.

Director, Child Rights & Trafficking
&
Member Secretary, State Child Protection Society,
West Bengal

Memo No. 10(3)/1(8)/CRT

Date: 03.10.2024

Copy forwarded for information to:

1. The Executive Chairperson, SCPS, W.B & Principal Secretary, Deptt. Of Women & Child Development and Social Welfare, W.B, Bikash Bhavan, Kol- 91.
2. Member Secretary, DCPU, Kolkata & Addl. Director, DCRT
3. PAs to all D.Ms
4. Vice Chairpersons of concerned DCPUs & ADMs with a request to provide all documents at his disposal for executing Audit of Accounts for F.Y 2022-23.
5. Treasurer, SCPS & Account Officer, CRT
6. Treasurer, DCPU, Kolkata & AD, CRT
7. Member Secretary, All concerned DCPUs
8. Account Officer, SCPS
9. File

Director, Child Rights & Trafficking
&
Member Secretary, State Child Protection Society,
West Bengal



Signed by Nilanjana
Dasgupta
Date: 10-01-2024 15:29:13



Government of West Bengal
Directorate of Child Rights & Trafficking &
State Child Protection Society, West Bengal
Shaishali Building (3rd floor) Salt Lake city, Sector-I, Kol-64

Memo No-1445 (5) /CRT

Dated- 06/09/2022

From: Director, Child Rights & Trafficking and Member Secretary, State Child Protection Society, West Bengal
 To: 1) KGRS & Co,
 2) K K CHANANI & ASSOCIATES,
 3) MITRA ROY & DATTA,
 4) S. GUHA & ASSOCIATES,
 5) SPAN & ASSOCIATES.

Sub:- Work Execution Order for conduct of Statutory Audit on the Accounts of State Child Protection Society, W.B for F.Y. 2019-2020, 2020-2021, 2021-2022.

Re: E-Tender NIT No. 217/SCPS/WB/22-23 dated 17.06.2022 (Tender ID 2022_CDWDS_386439_1)

Dear Sir,

In reference to the above, this is to inform that as per approval of the Tender Committee, WCD & SW Department, the work of conducting statutory audit on the accounts of State Child Protection Society, West Bengal (SCPS (State Head Quarter) and all of its 23 no. of district units DCPUs) for the financial years 2019-2020, 2020-2021, 2021-2022 is hereby allotted in your favour in the manner as depicted in the table mentioned below:

Sl. No.	Name of the Audit Firms	Audit functions for F.Y	Name of the SCPS (State HQ) /DCPU
1	MITRA ROY & DATTA	2019-2020; 2020-2021; 2021-2022	1. Darjeeling, 2. Cooch Behar 3. Jalpaiguri, 4. Alipurduar 5. Kalinpong
2	KGRS & Co.	2019-2020; 2020-2021; 2021-2022	1. Howrah, 2. Purulia, 3. Murshidabad, 4. Malda, 5. Bankura
3	S. GUHA & ASSOCIATES	2019-2020; 2020-2021; 2021-2022	1. Hooghly, 2. Kolkata, 3. Birbhum, 4. SCPS (State Head Quarter) 5. Final Consolidation of all data from all sources & compilation of all reports
4	SPAN & ASSOCIATES	2019-2020; 2020-2021; 2021-2022	1. South 24 Parganas, 2. Paschim Bardhaman, 3. Purba Bardhaman, 4. Dakshin Dinajpur, 5. Uttar Dinajpur
5	K K CHANANI & ASSOCIATES	2019-2020; 2020-2021; 2021-2022	1. North 24 Parganas, 2. Purba Medinipur, 3. Paschim Medinipur, 4. Jhargram, 5. Nadia.

Total amount Rs.7,20,000/- (inclusive of all taxes) for the entire statutory Audit assignments for the period of F.Y 2019-2020, 2020-2021, 2021-2022 will be equally divided among the said five (5) Audit Firms i.e. amount of audit fee to be payable to each Audit Firm Rs.1,44,000/- (Rupees One lakh forty four thousand) only including tax subject to completion of entire audit work as per terms and conditions as laid down in the said e-NIT and certification of work by the authorities concerned.

Compliances of Statutory formalities like audit and matter relating to IT and Societies Registration Act of SCPS will be carried out. Any other matters relating to financial reports as deemed by the Government in respect of the Society will be executed.

Your Earnest Money Deposit (EMD) of Rs.15, 000/- will be retained as Security Deposit and will be released after successful completion of the assignment.

In this connection, you are requested to submit detailed work plan individually for conducting audit at SCPS (State Head Quarter) and its District Units (23) in consultation with authorities of State Child Protection Society (SCPS) within next seven days without fail and start work immediately after finalisation of work plan and complete statutory audit work within stipulated time period as per the above e-NIT. After consolidation of the audit report of all DCPUs and SCPS (State Head Quarter) by **S. GUHA & ASSOCIATES** (Sl. No. 3 in the table) , all five audit Firms will authenticate and put signature on all the documents as may be required to be submitted relating to Audit functions for the F.Y. 2019-2020; 2020-2021; 2021-2022.

You are also requested to acknowledge receipt of this letter.

**Director, Child Rights & Trafficking
&
Member Secretary, State Child Protection Society,
West Bengal**

Memo No.1445 (5)/1(8) /CRT

Date:06-09-2022

Copy for kind information and necessary action to:

1. The Principal Secretary, Deptt. of Women & Child Development and Social Welfare and Executive Chairperson, State Child Protection Society , West Bengal , Bikash Bhavan, Kol- 91.
2. Additional Director, DCRT & Ex-Officio Additional Secretary and Member Secretary, DCPU, Kolkata
3. District Magistrate and Chairperson , DCPU (All districts)
4. Treasurer, SCPS & Accounts Officer, DCRT
5. Treasurer, DCPU, Kolkata & Assistant Director, DCRT
6. DSWO and Member Secretary, DCPU (All districts) with a request to provide all documents at their disposal for executing Audit of the Accounts for F.Y 2019-2020, 2020-2021, 2021-2022.
7. Accounts Officer, SCPS, West Bengal
8. File

**Director, Child Rights & Trafficking
&
Member Secretary, State Child Protection Society,
West Bengal**



Signed by Nilanjana
Dasgupta
C : 15-09-2022 17:33:32
Reason: Approved

Memo no: 723/AC/PBSSM

Date: 31-5-2022

To,
M/S S. GUHA & ASSOCIATES,
CJ-19 Sector-II, Salt Lake Dist: North 24 Paraganas,
Kolkata: 700 091.

Sub: Work Execution Order for Statutory Audit of Accounts for 2021-2022

Ref: Tender Reference no: 186A/AC/PBSSM/2020 Dated: 10/06/2020

Dear Sir,

It has been decided to allot the districts of Birbhum, Hooghly, Purba Medinipur and Jhargram in your favour for undertaking the Statutory Audit of the accounts in respect of the different units of the said districts for the year 2021-2022.

The total amount as per your offer for the year 2021-2022 for above-mentioned works are as follows:

Districts	Amount (Rupees)
BIRBHUM	Rs. 294950
HOOGHLY	Rs. 360800
PURBA MEDINIPUR	Rs. 498900
JHARGRAM	Rs. 143380
TOTAL	Rs. 1298030

The above amount are subject to completion of work and certification of work by District Education Officer. In case of failure to complete the work as given in tender, the amount would be reduced proportionately and payment shall be made as per Annexure F.

You will have to conduct Statutory Audit of the District Offices of Birbhum, Hooghly, Purba Medinipur and Jhargram, all Circle Level Resources Centre (CLRCs) under these districts One third village Education Committee / Ward Education Committee / School Management Committee (SMCs), One third Madhyamik Siksha Kendras (MSKs) one third Sishu Shiksha Kendra (SSKs) and all the Kasturba Gandhi Valika Vidyalaya (KGBVs) under these districts.



The Statutory Auditor shall visit each and every unit physically to conduct in Audit at that unit. The Auditor shall require furnishing their details programme along with the names of the members engaged for the particular unit.



You will have to complete the audit work latest by 15th July, 2022 and submit audit report, audited accounts and utilization certificate to the respective unit as well as State Project Office latest by 20th July, 2022.

The list of units to be audited will be supplied by the concerned District Education Officer. You are required to submit a details schedule of Audit Visits at the DPO/CLRC/VEC/WEC/SMC/KGBV/SSK/MSK levels to the SPO and the concerned DPO along with deployment of Audit Staff and Partners before starting the assignment. The schedule of visit has to be prepared after consultation with the concerned district authorities.

The Security deposit may be forfeited if auditor fails to complete work satisfactory within the stipulated period.

Encl: 'Annexure - F' for the relevant districts.

Yours faithfully

State Project Director
PBSSM

Memo no: 723(3)/K/PBSSM

Date: 31-05-2022

Copy forwarded for information and necessary action to:

01. District Project Officer, Paschim Banga Samagra Shiksha mission Birbhum, Hooghly, Purba Medinipur and Jhargham.

02. Finance & Accounts Officer, Paschim Banga Samagra Shiksha Mission, Birbhum, Hooghly, Purba Medinipur and Jhargham.

03. Mission Director, Paschim Banga Rajya Shishu Shiksha Mission. The District Unit SSK & MSK under his jurisdiction may please be informed to extend all sorts of operation to the internal auditors for auditing the SSA fund only.

State Project Director
PBSSM



Paschim Banga Samagra Shiksha Mission

Memo no: 74/AC/PBSSM/2023

Dated: 26/06/2023

To,
M/S S. GUHA & ASSOCIATES,
CJ-19 Sector- II, Salt Lake, Dist: North 24 Parganas,
Kolkata: 700 091.

Sub: Work Order for Statutory Audit of Accounts for 2022-23
Ref: Tender reference no: 186A/AC/PBSSM/2020 Dated: 10/06/2020

Dear Sir,

With reference to the above, it has been decided to allot the districts of Birbhum, Hooghly, Purba Medinipur, Jhargram in your favour for undertaking the Statutory Audit of the accounts in respect of the different units of the said districts for the year 2022-23.

The total amount as per your offer for the year 2022-23 for above-mentioned work are as follows.

Districts	Amount (Rupees)
BIRBHUM	2,94,950.00
HOOGHLY	3,60,800.00
PURBA MEDINIPUR	4,98,900.00
JHARGRAM	1,43,380.00
Total	12,98,030.00

The above amounts are subject to completion of work and certificate of work by District Education Officer. In case of failure to complete the work as given in tender, the amount would be reduced proportionately and payment shall be made as per Annexure- F.

You will have to conduct Statutory Audit of the District Offices of Birbhum, Hooghly, Purba Medinipur, Jhargram, all Circle level Resources Centre (CLRCs) under these districts, one third village Education Committee/ Ward/Education Committee/ School Management Committee (SMCs), One third Madhyamik Shiksha Kendra (MSKs), one third Shishu Shiksha Kendra (SSKs) and all the Kasturba Gandhi Valika Vidyalaya (KGBVs) under these districts.

The Statutory Auditor shall visit each and every unit physically to conduct in Audit at that unit. The Auditor shall require furnishing their details programme along with the names of the members engaged for the particular unit. You will have to complete the audit work latest by 15th July, 2023 and submit audit report, audited accounts and utilization certificate to the respective unit as well as State Project Office latest by 20th July, 2023.

Page 1 of 2

Paschim Banga Samagra Shiksha Mission

Page 2 of 2

The list of units to be audited will be supplied by the concerned District Education Officers. You are required to submit a details schedule of Audit visits at the DPO/CLRC/VEC/WEC/SMC/KGBV/SSK/MSK levels to the SPO and the concerned DEO along with deployment of Audit Staff and Partners before starting the assignment. The schedule of visit to be prepared after consultation with the concerned district authorities. The Security deposit may be forfeited if auditor fails to complete work satisfactory within the stipulated period. At the time of submission of Auditor's bill you are requested to submit the Audit Completion Certificate by the concerned Districts Education Officer.

Encl: 'Annexure-F' for the relevant districts

Yours faithfully

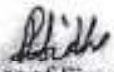

State Project Director
PBSSM

Memo no: 174 /AC/PBSSM/2023

Dated: 06/06/2023

Copy forwarded for information and necessary action to:

- (01) District Education Officer, Paschim Banga Samagra Shiksha Mission, Birbhum, Hooghly, Purba Medinipur, Jhargram
- (02) Finance and Accounts Officer, Paschim Banga Samagra Shiksha Mission, Birbhum, Hooghly, Purba Medinipur, Jhargram
- (03) Mission Director, Paschim Banga Rajya Shishu Shiksha Mission, The District Unit SSK & MSK under his jurisdiction may please be informed to extend all sorts of operation to the auditors for auditing the SSA Fund only.


Controller of Finance
PBSSM



No.F.24 (2-37)/ For-TBB/2023/ 1700
GOVERNMENT OF TRIPURA
TRIPURA BIODIVERSITY BOARD
ARANYA BHAWAN, GURKHABASTI
AGARTALA, WEST TRIPURA

Dated: 14th December, 2023

Work Order

Sub: Undertaking Audit of Accounts of Tripura Biodiversity Board for the FY 2022-23 and Field DDOs-reg.

Ref: Your bid dated 10/10/2023 against the Quotation invited on 26/09/2023.

In inviting reference to the subject mentioned above, this is to inform you that your bid for conducting Audit of Accounts of Tripura Biodiversity Board for the FY 2022-23 and Field DDOs as per Annexure-A have been accepted by the O/o the TBB and you are therefore requested to undertake the audit work as stated below:

Name of Office	Rate Quoted per A/C (Including GST) (In Rs)	Place of Audit
Tripura Biodiversity Board	Rs. 2360/- per A/C per year	Tripura Biodiversity Board, 3rd Floor, O/o the PCCF & HoFF Aranya Bhawan Gurkhabasti Agartala, West Tripura

SCOPE OF WORK:-

- 100% checking of vouchers, cash book & other registers etc.
- Physical stock verification.
- Reconciliation of all Bank Accounts and Bank Ledgers.
- Ensure all financial transactions are recorded in Cash Book and reflected in Pass Book and any deviation is to be reported to the authority immediately.
- Ensure correctness of accounts and suggest necessary action points, if any for rectification of same.
- After completion of the assigned work, the CA Firm shall mandatorily give the Audit report to the Member Secretary, Tripura Biodiversity Board.

TERMS AND CONDITIONS:

- The Audit Report should be submitted within 45 working days from the date of engagement for audit.
- The price quoted by the firm, should be valid for the entire contract period.
- Payment shall be made at agreed rates.
- Taxes as applicable will be paid extra.
- TDS will be deducted as per Income Tax Act/ Rules in force.
- Bill in triplicate to be presented within 15 days of conducting audit.

Encl: Annexure A

To
M/S S. Guha & Associates, Chartered Accountants
H.G.B. Road, Agartala,
Tripura-799001



(Anima Das, TFS)
Drawing and Disbursing Officer
Tripura Biodiversity Board

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SWASTHYA SATHI SAMITI

(REGISTERED UNDER THE SOCIETIES REGISTRATION ACT, 1961)

Department of Health and Family Welfare,

Government of West Bengal

7th Floor, Swasthya Sathi Building,

Swasthya Bhavan, GN-29, Sector-V,

Salt Lake City, Kolkata - 700091

Memo No.: HFW-12011(21)/5/2022-SWASTHYASATHI SEC-Dept. of H&FW/7668

Dated: 11/07/2024

To
S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata - 700009

Subject: Appointment of Statutory Auditor for conduction of Audit of the accounts of Swasthya Sathi Samiti for the FY 2023-24 including audit of Statements of Expenditure and Utilization Certificates of different district units in respect of Swasthya Sathi Scheme through physical visits of District offices.

Ref: This Office Notice Inviting Quotation (NIQ) under


Memo No. HFW-12011(21)/5/2022-SWASTHYASATHI SEC-Dept. of H&FW/7615 Dated 18/06/2024

Sir,

With reference to the subject captioned above, this is to inform you that your bid for the said job at a professional fee of ₹80,000/- (Rupees Eighty Thousand) only (excluding GST) in response to our NIQ under reference above has been accepted by this office.

You will have to take up the job of Statutory Audit of the accounts of Swasthya Sathi Samiti for the Financial Year 2023-24 including audit of Statements of Expenditure and Utilization Certificates of different districts units in respect of Swasthya Sathi Scheme through physical visits of District offices immediately.

Please submit your acceptance letter within 7 working (seven) days.


Financial Advisor,
Swasthya Sathi Samiti
Dept. of H&FW, Govt. of WB



Fwd: Submission of Firm Profile and acceptance of External Audit of World Bank assisted National Agricultural Higher Education Project (NAHEP) for the FY 2022-23 & 2023-23 - req.

1 message

S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Fri, May 26, 2023 at 4:18 PM

To: imranworksguha@gmail.com

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

From: **NAHEP FINANCE** <nahep.finance@gmail.com>

Date: Fri, 26 May 2023, 16:12

Subject: Fwd: Submission of Firm Profile and acceptance of External Audit of World Bank assisted National Agricultural Higher Education Project (NAHEP) for the FY 2022-23 & 2023-23 - reg.

To: <caprateekgoyal@gmail.com>, <ajay@srsgoyal.com>, <vikasrajvanshi.jalpur@gmail.com>, <yogassociates@yahoo.co.in>, <mail@bkhosla.com>, <pbilala@yahoo.com>, <trmunjal@gmail.com>, <ravindraraniwala@hotmail.com>, <RKMALPANICA@hotmail.com>, <dhoot_asso@yahoo.co.in>, <guptasli@hotmail.com>, <SKGUPTACA@gmail.com>, <satishajmera@blajmeraco.in>, <ca_arunkumarjain@hotmail.com>, <sudhir3160@gmail.com>, <rgguptaca@gmail.com>, <mathur_co@rediffmail.com>, <slgangwal@hotmail.com>, <bhandawat_paras@rediffmail.com>, <skj_11@rediffmail.com>, <yachaturvedlandco@gmail.com>, <shyamipr@gmail.com>, <hcbthraassociates@yahoo.com>, <casmdaga@gmail.com>, <crmehtaca@gmail.com>, <ldca1953@gmail.com>, <mgandhi10101@yahoo.com>, <rcverma_11@rediffmail.com>, <pcmcompany@gmail.com>, <nkshrimal@jainshrimal.com>, <ranga@anandam.in>, <ucognt@yahoo.co.in>, <sagarandassociates@yahoo.co.in>, <komandoorco@gmail.com>, <mbr_co@mbrco.in>, **Raju And Prasad** <hyderabad@rajuandprasad.com>, <ramamoorthyngo@rediffmail.com>, <dayaniwas@gmail.com>, <ramanathamand Rao@gmail.com>, <jawaharandassociates@gmail.com>, <caniranjan@yahoo.com>, <avr24@yahoo.com>, <info@sarathcas.in>, <casuryarao@gmail.com>, <madhava.rao_ca@yahoo.co.in>, <blnphani@hotmail.com>, <srn_co@yahoo.com>, <kpreditors@yahoo.com>, <anj_co@rediffmail.com>, <manoharandvenkata@yahoo.co.in>, <ram@gandhis.com>, <sharad.sas1993@gmail.com>, <tukaramco@gmail.com>, <cvsbala67@gmail.com>, <dagasli@rediffmail.com>, <bsrandco@gmail.com>, <garreandco@gmail.com>, <dvrca99@gmail.com>, <luharukaca@gmail.com>, <info@venugopalandchenoy.com>, <seethalakshmi@pkfindia.in>, <muralimohan@mca.co.in>, <ajohnmoris@gmail.com>, <rs@rscompany.co.in>, <price@rgnprice.com>, <chennai@surlandco.com>, <vengatkr@gmail.com>, <aandpchenai@gmail.com>, <jkmuralica@gmail.com>, <sundaramandsrinivasan1948@gmail.com>, <pss@pssca.in>, <veda@sprandco.com>, <gsche@gopalaiyer.in>, <sureshfca_tvm@rediffmail.com>, <Lks@rvkassociates.com>, <cnrmds@gmail.com>, <chandamr@gmail.com>, <sureshgreen@gmail.com>, <gandco71@gmail.com>, <auditchn@vcolp.com>, <gs@svcollp.in>, **K GOPAL RAO & CO** <kgrcas@gmail.com>, <btandco@gmail.com>, <sridhar@ssindia.com>, <siva@srbr.in>, <balajigr8@yahoo.co.in>, <manoj@yandr.in>, <knpcchenai@gmail.com>, <mail@brahmayya.com>, <sriini@msaca.com>, <ramanujam59@hotmail.com>, <jvrjam@gmail.com>, <pbskrish@pbv.co.in>, <cadharmalingamp@yahoo.co.in>, <rajagopalan@gbaca.in>, <cleancheck@mithomasco.com>, <anush@vncindia.com>, <adminchennai@sviswallp.in>, <smkr@gmail.com>, <vandr1984@gmail.com>, <partners@rbo1976.com>, <cagcdaga@gmail.com>, <sekarg.gurukripa@gmail.com>, <vardhaman_1973@hotmail.com>, <gopal@ksaca.com>, <audit@mkpsg.com>, <ram@ssaca.in>, <soletassociates@yahoo.co.in>, <mouli@kumbhatco.in>, <contact@ksgs.co.in>, <elangovanandco@gmail.com>, <spriyaneesh@yahoo.com>, <sankaranankrishnan@yahoo.com>, <sreedhar@ssrcas.co.in>, <sengotin@yahoo.com>, <vkrisshassociates@gmail.com>, <john@jnr.in>, <arkrishnanca@gmail.com>, <sivamaniandcoobe@gmail.com>, <ca@lukrishco.com>, <MBAMADURAI1@gmail.com>, <ramkumarcas@gmail.com>, <jandsca@gmail.com>, <ssonnyassociates@gmail.com>, <carsuresh2009@gmail.com>, <info@anbujala.ca>, <rpsvca@gmail.com>, <avichal_kapur@yahoo.com>, **Rishabh Jain** <rishabh@bcjc.in>, **CA. VINAY MITTAL** <VNCGBZ@gmail.com>, <allahabad@amitrayco.com>, <ssandco.ca@gmail.com>, <vpaditya@rediffmail.com>, <anoop.rotary@gmail.com>, <vinkum72@outlook.com>, <arsan_co@rediffmail.com>, <pltandon1957@rediffmail.com>, <jnsharmaco@gmail.com>, <casck1949@gmail.com>, <mail@asachdev.com>, <bd@asija.in>, <dsshuklaca@yahoo.co.in>, <mgco@mgoca.in>, <nkr@cahrs.in>, <vivekmittalgbz@yahoo.co.in>, <bnpsy09@gmail.com>, <info@hoca.com>, <vinodguptafca@gmail.com>, <jitendrafca@gmail.com>, <jbgarg1@gmail.com>, <atul@aaaca.in>, <pksinghalca@gmail.com>, <reshmaandco@gmail.com>, <caalokknp@gmail.com>, <akhileshkmathur@hotmail.com>, <ptandonco@gmail.com>, <neerajagrawal_ca@rediffmail.com>, <sarveshkhumbajpai@gmail.com>, <wdk_ca@yahoo.com>, <dssinha@gmail.com>, <vedgoel@yahoo.co.in>, <ssg_ca@rediffmail.com>, <vk Gupta97@gmail.com>, <gupta.shah@gmail.com>, <ca.shwetabh@gmail.com>, <amit@amitom.in>, <gpa001@gmail.com>, <svgupta101@gmail.com>, <tandonsethaudit@hotmail.com>, <raghvendera@rediffmail.com>, <sundeep@raiksn.com>, <akaganwalca@nical.org>, <pandeycompany@gmail.com>, <mukesh.saa@gmail.com>.



<camkjain@hotmail.com>, <shivnarainabha@yahoo.co.in>, <dalmiapk1@gmail.com>, <umeshamita@gmail.com>, <abhinandanca@hotmail.com>, <gnigamiko@gmail.com>, <vishalarora1310@gmail.com>, <sp_co03@rediffmail.com>, <nasiddiquilko@gmail.com>, <cayashpalsharma@gmail.com>, <samnco2013@gmail.com>, <joymukherjee.ca@gmail.com>, <prakashsantoshca@gmail.com>, <vivekhhannaca@rediffmail.com>, <mailto:ggco@gmail.com>, <maas@maasca.com>, <ca.shashikumar@gmail.com>, <pawan_ca2@rediffmail.com>, <ajaygoel.co@gmail.com>, <ykansal2004@gmail.com>, <anubhavanadi@gmail.com>, Ravi Gulati <ravigulati@cabran.in>, <info@vkalra.com>, <deepak@dma.net.in>, <ansulagrawal@gmail.com>, <aditya@singhico.com>, <vsinghiandco@gmail.com>, <ssawaria@rgopal.in>, <sgupta.co.ca@gmail.com>, <raynray@raynray.net>, <info@sjaykishan.com>, <bmccal@bmchatrath.in>, <dkchhajer@gmail.com>, <rpsingh@lodhaco.com>, <chaturvedikol@hotmail.com>, <ncbanerjee02@gmail.com>, <kanchan@kgrs.in>, <casamirsaha@gmail.com>, <deandbose1956@gmail.com>, <mcbncokoi@gmail.com>, <caskroy@gmail.com>, <spanca1979@gmail.com>, <sguhaassociates@gmail.com>, <ghslandgsi@gmail.com>, <chatterjee.ca1955@gmail.com>, <guhanandi@gmail.com>, <abhijit@mbpkol.com>, <royghosh@gmail.com>, <poddar.sanjay@gmail.com>, <kolkata@maheshwariassociates.com>, <nandyhalderganguli1973@gmail.com>, <skbasuandco@gmail.com>, <vnppkolkata@vnppaudit.com>, <ajay@gpaco.net>, <amitavkothari@yahoo.co.in>, <KESHRIANDASSOCIATES@gmail.com>, <contact@bccindia.com>, <sbaassociates1@gmail.com>, Vikas Jalan <vikas@basco.in>, <mitraroydatta@gmail.com>, <skmco.ca@gmail.com>, <sagarjain@jainsaraogi.com>, <RNGSILIGURI@gmail.com>, <lalitshroff@gmail.com>, <dehasen2019@gmail.com>, <add_associates@yahoo.in>, <kcsoni1966@gmail.com>, <nundi1975@gmail.com>, <rameshc.gupta@live.in>, <subhash@sarafchandra.com>, <rahul.n@sknaredi.co.in>, <mraghunathcokolkata@gmail.com>, <guhamatilal@gmail.com>, <dbkassociatesd@gmail.com>, <krishanu_b@rediffmail.com>, <ho@jainco.com>, <s.lahiri@gbasu.in>, <mcjainco@icai.org>, M/s. J. L. Sengupta & Co. <cailsc@gmail.com>, <cadutt@gmail.com>, <sghose1943@gmail.com>, <lbjha@lbjha.com>, <cghoshandco@gmail.com>, <dokaniask@gmail.com>, <bmukherjeeeco@gmail.com>, <cajhunjhunwala@gmail.com>, <bddrkol@yahoo.com>, <ca.rkothari@gmail.com>
Cc: Cc: <nd.nahep@icar.gov.in>

**Indian Council Of Agricultural Research
National Agricultural Higher Education Project (NAHEP)
KAB-II, Pusa, New Delhi-110012**

File No. 2(5)/2018-19/NAHEP/EA7

Dated: 26/05/2023

To

The Managing Partners
Of the C & AG Empanelled Firms
As per List Enclosed.

Sub: Submission of Firm Profile and acceptance of External Audit of World Bank assisted National Agricultural Higher Education Project (NAHEP) for the FY 2022-23 & 2023-24 reg.

Dear Sir / Madam,

With reference to the subject cited above, it is to inform that we are in process of empanelment of CA firms for the audit of on-going NAHEP sub project in the State Agricultural Universities. The firm's name given in the List of CA firm enclosed with this letter will submit their consent and acceptance to conduct the audit as per the Financial Management Manual, the World Bank procedure and guidelines and the generally accepted accounting standards and accordingly, region wise roster of CA firms will be created after the acceptance of TOR by CA firm attached with this mail.

Therefore, you are requested to kindly send us the firm profile and signed TOR (Terms of reference) at email: nahep.finance@gmail.com on or before 05.06.2023 for inclusion of your firm name in the empanelment List of NAHEP for the purpose of audit for the FY 2022-23 & 2023-24.

14th August, 2019

Corporate Office

To,
M/s. S. Guha & Associates,
Chartered Accountants
CJ 19, Sector II
Salt Lake
Kolkata- 700 091

Dear Sir,

We would like to bring to your kind notice that pursuant to Section 139(2) of the Companies Act, 2013 and relevant rules of the Companies (Audit and Auditors) Rules, 2014 your firm is eligible to be appointed as auditor for period of five years subject to approval of shareholders at general meeting.

Our board will be proposing to recommend your appointment as auditor of the company for term of five years from financial year 2019-2020 till financial year 2023-24

We would hereby request you to kindly confirm your willingness and eligibility under the provisions of Companies Act, 2013.

Yours Faithfully
For Tantia Constructions Limited

Priti Todi
Priti Todi
Company Secretary
A33367

An ISO 9001 : 2008
Registered Firm



Registered & Corporate Office
DD-30, Sector-1, Salt Lake City, Kolkata - 700 064, India
Tel : +91 33 4019 0000
Fax : +91 33 4019 0001
E-mail : info@tantiagroup.com

Delhi Office
112, Uday Park, 2nd Floor, August Kranti Marg
New Delhi- 110049
Tel : +91 11 4058 1302
E-mail : delhi@tantiagroup.com

CIN - L74210WB1964PLC026264

Creating Core Infrastructure



October 01, 2021

To,
M/s. S. Guha & Associates, Chartered Accountants
Firm Registration No.: 322493E
CJ-19, Sector-II, Salt Lake,
Dist.: North 24
Parganas, Kolkata – 700 091

Dear Sir(s),

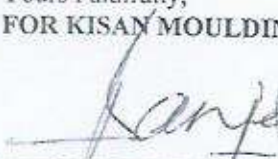
Sub.: Intimation of Appointment as Statutory Auditors of the Company for the first term of five consecutive years

We are pleased to inform you that the Board of Directors of Kisan Mouldings Limited ("the Company") at their meeting held on August 28, 2021 and Members of the Company at their 32nd Annual General Meeting ("AGM") held on Wednesday, September 29, 2021 at 11:30 a.m. through Video Conferencing/ Other Audio Visual Means ("VC/ OAVM") have approved appointment of M/s. S. Guha & Associates, Chartered Accountants (Firm Registration No. 322493E), as the Statutory Auditors of the Company for the first term of five consecutive years from the conclusion of the 32nd AGM till the conclusion of the AGM to be held for the Financial Year 2025-26 pursuant to the provisions of Section 139 and 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 on such terms and conditions as mutually agreed between the Board of Directors of the Company and the Auditors.

Thanking You,

Yours Faithfully,

FOR KISAN MOULDINGS LIMITED


SANJEEV AGGARWAL
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00064076)





**Bhattacharyya Orthopaedics and
Related Research Centre (P) Ltd.**



অস্থি শল্য কেন্দ্র

: HOSPITAL :

U85110WB1992PTC056282

CIN of Company

NARAYANPUR, P.O. : RAJARHAT-GOPALPUR, KOLKATA, PIN-700 136

Ph. : 033-2519-5047 / 5121/6220/6034, 6457-8111, 6450-2444, 6514-8917, 6510-3899

Fax : 91-33-2519-5120

e-mail: drbhattacharyya1924@gmail.com

borrcnarayanpur@gmail.com

Web : www.borrc.in

Ref. No. _____

Date. _____

To,
M/s S.Guha & Associates,
Chartered Accountants,
16/1, Girish Vidya Ratna Lane,
Kolkata 700009.

Date: 04.10.2014.

Kind Attn:- Mr.Sumantra Guha.

Sub: Appointment of Statutory Auditors at The Annual
General Meeting held on 30.09.2014

Dear Sir,

We are glad to inform you that you have been appointed as Statutory Auditors of the Company in terms of sec 139, of the Companies Act 2013 to hold office from the conclusion of Annual General Meeting held on 30.09.2014, for a period of 5 years up to the conclusion of Annual General Meeting for the calendar year 2019 subject to ratification by Shareholders at every A.G.M.

Your Remuneration will be fixed at Rs.60000/- (Rupees sixty thousand only) per annum plus service tax (Subject to applicability of Tax).

Kindly acknowledge receipt of this letter.

Thanking you,
Yours faithfully

For Bhattacharyya Orthopaedics &
Related Research Centre (P).Ltd.

For Bhattacharyya Orthopaedics &
Related Research Centre (P) Ltd.

Indrajit Bhattacharyya
Managing Director

(Indrajit Bhattacharyya)
Managing Director





S. GUHA & ASSOCIATES

Chartered Accountants

H. O. : 16/1, Girish Vidya Ratna Lane, Kolkata-700 005. ☎ (033) 2350 6991, 2360 9586

E-mail : ca.sumantraguha@gmail.com

sguhaassociates@gmail.com

Branches :

G/o. Swapan Banik
Rest House Lane, Town Bardwal
Netaji Chowmuhani, Agarala - 799001
E-mail : sguhaassociates@gmail.com

Nona Sibtaia, Nona Area, Uluberia
E-mail : sguhaassociates@gmail.com

'Nematabashi'
William's Town, College Road
P.O. & District : B. Deoghar
Jharkhand-834 112
E-mail : sguhaassociates@gmail.com

Dated: 29.11.2014

To
The Board of Directors
Sarralle Equipment India Private Limited
2388, A. J. C. Bose Road,
Kolkata - 700 020

Dear Sirs,

Sub: Consent and Eligibility Certificate u/s 139(1) / 141 of the Companies Act, 2013 for Appointment as Statutory Auditors for five Financial Years from 2014-15 to 2018-19

We are in receipt of your letter dated 28.11.2014, we vide this letter are pleased to give our acceptance to act as Auditor of the Company from the Financial year 2014-15 to Financial year 2018-19.

We also enclose a certificate in the required format as requested by you.

In terms of Section 139(1) of the Companies Act, 2013 ("the Act") read with Rule 4 of the Companies (Audit & Auditors) Rules, 2014, we certify that -

- 1) Our firm is eligible for appointment and is not disqualified for appointment under the Act, The Chartered Accountants Act, 1949 and the Rules and Regulations made thereunder;
- 2) The proposed appointment is as per Term provided in the Act;
- 3) The proposed appointment is within the limits laid down by or under the authority of the Act;
- 4) There is no proceeding against the Auditor or Audit Firm or any Partner of the Audit Firm pending with respect to professional matters of conduct and the said statement is true and correct.

Thanking you,

Yours faithfully,

For S. GUHA & ASSOCIATES
Chartered Accountants

[Signature]
Partner



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sarralle
equipment

INDIA PVT. LTD.

UIN: 142WB2005PTC100713

To,
S. GUHA & ASSOCIATES
Chartered Accountants
CJ-19, Sector - II, Salt Lake
Dist-North 24 Pgs,
Kolkata 7000 091
INDIA

Sub: Appointment of Statutory Auditors of Sarralle Equipment India Private Limited for the Financial Year 2017-18

Dear Sirs,

We wish to propose the appointment of your Firm, viz. - S. Guha & Associates as statutory auditors of the Company for the financial year 2017-18.

We request you to give your consent to act as the auditors of the Company and furnish a certificate as required under section 139(1) of the Companies Act, 2013.

Thank you,

Yours faithfully
For Sarralle Equipment India Private Limited

For SARRALLE EQUIPMENT INDIA PVT. LTD.

Avinash Singh
Director

Director

Date: 18-04-2018
Place: Kolkata



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S. GUHA & ASSOCIATES
Chartered Accountants
CJ-19, Sector - II, Salt Lake
Dist-North 24 Pgs,
Kolkata 7000 091
INDIA

Sirs,

Sub: Appointment of Statutory Auditors of Sarralle Equipment India Private Limited for the Financial Year 2016-17

We wish to propose the appointment of your Firm, viz. - S. Guha & Associates as statutory auditors of the Company for the financial year 2016-17.

We request you to give your consent to act as the auditors of the Company and furnish a certificate as required under section 139(1) of the Companies Act, 2013.

Thank you,

Yours faithfully
For Sarralle Equipment India Private Limited

Sarralle Equipment India Pvt. Ltd.


Authorized Signatory

Authorized Signature

Date: 31-10-2017
Place: Kolkata



Date: 10-02-2016

To
M/s. S. Guha & Associates
Chartered Accountants,
16/1, Girish Vidya Ratna Lane,
Kolkata - 700 009

Sub: Appointment of Auditor of Internal Financial Control over Financial Reporting

Dear Sir,

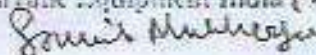
In respect of the above captioned subject we are pleased to inform you that you have been appointed as Auditor of Internal Financial Control over Financial Reporting for the financial year 2015-16 along with Statutory Auditors of the Company.

This is for your information and doing needful.

Thanking you

Yours faithfully

Sarralle Equipment India Pvt. Ltd.



Authorised Signatory



159

294

sarralle

S. GUHA & ASSOCIATES
Chartered Accountants
C-17, Sector - II, Salt Lake
Dist-North 24 Pgs,
Kolkata 7000 091
INDIA

Sirs,

Sub: Appointment of Statutory Auditors of Sarralle Equipment India Private Limited for the Financial Year 2016-17

We wish to propose the appointment of your Firm, viz. - S. Guha & Associates as statutory auditors of the Company for the financial year 2016-17.

We request you to give your consent to act as the auditors of the Company and furnish a certificate as required under section 139(1) of the Companies Act, 2013.

Thank you,

Yours faithfully
For Sarralle Equipment India Private Limited

Sarralle Equipment India Pvt. Ltd.


Authorized Signatory

Authorized Signature

Date: 31-10-2017

Place: Kolkata



RUSSELL INVESTMENTS LIMITED

Registered Office : 21, Prafulla Sarkar Street, Kolkata – 700 072 • e-mail : russellinv_87@yahoo.co.in

27th June, 2017

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata – 700 009

Dear Sirs,

As per the provisions of Section 139(1) of the Companies Act, 2013, we are pleased to advise that the Members of the Company at the 29th Annual General Meeting (AGM) held on 23rd June, 2017 -

- (a) approved your appointment as Statutory Auditors of the Company to hold such office for a period of five years from the conclusion of the said AGM till the conclusion of the 34th AGM for the financial year 2021-22; and
- (b) approved payment of remuneration of ₹ 40,000/- to you to conduct the audit (Including audit of consolidated financial statements of the Company) for the financial year 2017-18, plus applicable taxes, and reimbursement of out-of-pocket expenses incurred.

Further in terms of the Reserve Bank of India's Circular No. DNBS No. CC.07/02.01/98-99 dated 18th December, 1998 read with Para 5 of the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, 2016, we would like to inform you that in the event of violations or irregularities, if any, noticed by you during the course of your audit, it is your responsibility to report it directly to the Reserve Bank of India.

It may also be noted that in terms of Para 71 of the Non-Banking Financial Company – Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016, the Company is required to rotate the audit partner of the Statutory Auditors every three years, so that the same partner does not conduct audit of the Company continuously for more than a period of three years.

Thanking You,

Yours faithfully,

For Russell Investments Limited

A. Chatterjee
(Company Secretary)



RUSSELL INVESTMENTS LIMITED

Registered Office: 21, Prafulla Sarkar Street, Kolkata - 700 072 • e-mail : russellinv_87@yahoo.co.in

7th April, 2017

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata - 700 009

Dear Sirs,

We would like to state that the Company's current Auditors, Messrs. Ghosal, Basu & Ray, Chartered Accountants, will complete their present term on conclusion of the Twenty-Ninth Annual General Meeting of the Company, in terms of Section 139 of the Companies Act, 2013 (the Act) and the Companies (Audit and Auditors) Rules, 2014.

It is proposed to appoint your firm as the Auditors of the Company from the financial year 2017-18 onwards. Accordingly, we write to seek the following, in terms of Section 139(1) of the Companies Act, 2013 read with Rule 4 of Companies (Audit and Auditors) Rules, 2014:


- your consent to act as the Auditors of the Company for a period of five years from the financial year 2017-18, if appointed.
- certificate to the effect that :
 - (a) you are eligible for appointment and are not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
 - (b) the proposed appointment is as per the term provided under the Act; and
 - (c) the proposed appointment is within the limit laid down by or under the authority of the Act.
- list of proceedings, if any, pending against you or any partner with respect to professional matters of conduct, alongwith a confirmation that such list of proceedings is true and correct.

Thanking You,

Yours faithfully,
FOR RUSSELL INVESTMENTS LIMITED


(CHIEF FINANCIAL OFFICER)

Accepted
For S. GUHA & ASSOCIATES
Chartered Accountants


Partner



13/4/2017

RUSSELL INVESTMENTS LIMITED

Registered Office : 21, Prafulla Sarkar Street, Kolkata - 700 072 • e-mail : russellinv_87@yahoo.co.in

7th April, 2017

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata - 700 009

Dear Sirs,

We would like to state that the Company's current Auditors, Messrs. Ghosal, Basu & Ray, Chartered Accountants, will complete their present term on conclusion of the Twenty-Ninth Annual General Meeting of the Company, in terms of Section 139 of the Companies Act, 2013 (the Act) and the Companies (Audit and Auditors) Rules, 2014.

It is proposed to appoint your firm as the Auditors of the Company from the financial year 2017-18 onwards. Accordingly, we write to seek the following, in terms of Section 139(1) of the Companies Act, 2013 read with Rule 4 of Companies (Audit and Auditors) Rules, 2014:

- your consent to act as the Auditors of the Company for a period of five years from the financial year 2017-18, if appointed.
- certificate to the effect that :
 - (a) you are eligible for appointment and are not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
 - (b) the proposed appointment is as per the term provided under the Act; and
 - (c) the proposed appointment is within the limit laid down by or under the authority of the Act.
- list of proceedings, if any, pending against you or any partner with respect to professional matters of conduct, alongwith a confirmation that such list of proceedings is true and correct.

Thanking You,

Yours faithfully,
FOR RUSSELL INVESTMENTS LIMITED

(CHIEF FINANCIAL OFFICER)

Accepted
For S. GUHA & ASSOCIATES
Chartered Accountants

Partner



13/4/2017

RUSSELL INVESTMENTS LIMITED

Registered Office : 21, Prafulla Sarkar Street, Kolkata - 700 072 • e-mail : russellinv_87@yahoo.co.in

6th April, 2018

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata - 700 009

Dear Sirs,

Reference is made to your letters dated 13th April, 2017, according consent and confirming eligibility for appointment as Statutory Auditors of the Company for a period of five years from the financial year 2016-17, and stating that no proceedings are pending against you and your partners with respect to professional matters of conduct.

We request you to provide us with the updated list of proceedings, if any, pending against you and / or your partners with respect to professional matters of conduct.

Thanking You,

Yours faithfully,
FOR RUSSELL INVESTMENTS LIMITED

A. Chatterjee

(MANAGER & COMPANY SECRETARY)



DIVYA MANAGEMENT LIMITED

Registered Office: 8/2 Kiron Sankar Roy Road, 2nd Floor, Room No. 28, Kolkata - 700 001

3rd July, 2023

Messrs. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata 700 009

Dear Sirs,

As per the provisions of Sections 139 and 142 of the Companies Act, 2013, we are pleased to advise that the Members of the Company at the 29th (Twenty Ninth) Annual General Meeting (AGM) held on 28th June, 2023, approved your re-appointment as the Auditors of the Company from the conclusion of the said AGM to hold such office for a further period of five years till the conclusion of the 34th (Thirty Fourth) AGM, at a remuneration of ₹ 45,000/- (Rupees Forty Five Thousand only) to conduct the audit for the financial year 2023-24, plus goods and services tax as applicable and reimbursement of out-of-pocket expenses incurred.

In the event of violations or irregularities, if any, noticed by you during the course of your audit, it is your responsibility to report the same by exception to the Reserve Bank of India.

It may also be noted that in terms of Para 74 of the Non-Banking Financial Company - Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016, the Company is required to rotate the partner of the Statutory Auditor's firm every three years, so that the same partner does not conduct audit of the Company continuously for more than a period of three years.

Thanking You,

Yours faithfully,
FOR DIVYA MANAGEMENT LIMITED


(MANAGER & COMPANY SECRETARY)

Accepted the Appointment
For S. GUHA & ASSOCIATES
Chartered Accountants

Sourabh Mitra
Partner 08.08.2023



DIVYA MANAGEMENT LIMITED

Registered Office: 8/2 Kiron Sankar Roy Road, 2nd Floor, Room No. 28, Kolkata - 700 001

25th June, 2018

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata 700 009

Dear Sirs,

As per the provisions of Section 139(1) of the Companies Act, 2013, we are pleased to advise that the Members of the Company at the 24th Annual General Meeting (AGM) held on 22nd June, 2018 -

- (a) approved your appointment as Statutory Auditors of the Company to hold such office for a period of five years from the conclusion of the aforesaid AGM till the conclusion of the 29th AGM for the financial year 2022-23; and
- (b) approved payment of remuneration of ₹ 40,000/- to you to conduct the audit (including audit of consolidated financial statements of the Company) for the financial year 2018-19, plus goods and services tax as applicable, and reimbursement of out-of-pocket expenses incurred.

Further in terms of the Reserve Bank of India's Circular No. DNBS No. CC.07/02.01/98-99 dated 18th December, 1998 read with Para 5 of the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, 2016, we would like to inform you that in the event of violations or irregularities, if any, noticed by you during the course of your audit, it is your responsibility to report it directly to the Reserve Bank of India.

It may also be noted that in terms of Para 71 of the Non-Banking Financial Company - Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016, the Company is required to rotate the audit partner of the Statutory Auditors every three years, so that the same partner does not conduct audit of the Company continuously for more than a period of three years.

Thanking You,

Yours faithfully,

For Divya Management Limited

D. Sengupta
D. Sengupta
(Chief Financial Officer)



DIVYA MANAGEMENT LIMITED

Registered Office: 8/2 Kiron Sankar Roy Road, 2nd Floor, Room No. 28, Kolkata – 700 001

11th April, 2018

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
Kolkata – 700 009

Dear Sirs,

We would like to state that the Company's current Auditors, Messrs. N. Sarkar & Co., Chartered Accountants, will complete their present term on conclusion of the Twenty-Fourth Annual General Meeting of the Company, in terms of Section 139 of the Companies Act, 2013 (the Act) and the Companies (Audit and Auditors) Rules, 2014.

It is proposed to appoint your firm as the Auditors of the Company from the financial year 2018-19 onwards. Accordingly, we write to seek the following, in terms of Section 139(1) of the Companies Act, 2013 read with Rule 4 of Companies (Audit and Auditors) Rules, 2014:

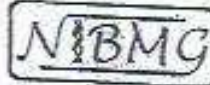
- your consent to act as the Auditors of the Company for a period of five years from the financial year 2018-19, if appointed.
- certificate to the effect that :
 - (a) you are eligible for appointment and are not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
 - (b) the proposed appointment is as per the term provided under the Act; and
 - (c) the proposed appointment is within the limit laid down by or under the authority of the Act.
- list of proceedings, if any, pending against you or any partner with respect to professional matters of conduct, alongwith a confirmation that such list of proceedings is true and correct.

Thanking You,

Yours faithfully,
FOR DIVYA MANAGEMENT LIMITED

as Jengupta
(CHIEF FINANCIAL OFFICER)





राष्ट्रीय जैवचिकित्सा जीनोमिक्स संस्थान

(जैवप्रौद्योगिकी विभाग, भारत सरकार का स्वायत्तशासी संस्थान)

NATIONAL INSTITUTE OF BIOMEDICAL GENOMICS

(An Autonomous Institute of Department of Biotechnology, Government of India)

पौ.ओ.: एन.एस.एस., कल्याणी, 741251 | P.O.: N.S.S., Kalyani 741251, India

Phone : (+91-33) 2977 2151; Fax : (+91-33) 2977 2150; www.nibmg.ac.in

Letter No.: NIBMG/Admin/Audit/2021-22/ 06

Dated: 09/04/2021

To,
M/s S. Guha & Associates
(Chartered Accountants)
CJ-19, Sector-II, Salt Lake,
Kolkata-700091

Sub.: Appointment of Statutory Auditor for the Financial Year: 2020-21-reg.
Ref : Our NIT No. : NIBMG/Stat.Audit/2020-21/016 Dated. 15.03.2021
Your Bid dated : 20.03.2021,

Dear Sir,

We are pleased to inform you that based on evaluation of bids submitted in respect of the above mentioned tender your firm has been appointed as Statutory Auditor of National Institute of Biomedical Genomics, Kalyani for the Financial Year: 2020-21 on the following terms & conditions:

Scope of Work:

1. Checking and verification of all books of accounts including other subsidiary registers, financial transactions (income & expenditure and Receipts & Payments), reconciliation as per the accounting principles.
2. Checking and verification of Institute Grants, including Project(s), certification / attestation of its Utilization Certificate (UC) & Statement of Expenditure (SoE).
3. To carry out Statutory Audit & submit the certified audit report including annual accounts / financial statements to the Institute.
4. Foreign Exchange transactions and FERA / FEMA related compliance including issue of 15CB, where applicable.
5. Any other work / updation related to accounts & audit.





THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
(Statutory body under an Act of Parliament)
EASTERN INDIA REGIONAL COUNCIL

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

PHONES : 033-2455-3418
FAX : 033-2455-7920
E-mail : eirc@icmai.in
Website : www.eircoficmai

ERC/Acct - 24331

Date - 02.08.2021

M/s. S. Guha & Associates
CJ-19, Sector-II, Salt Lake,
Dist-North 24 pgs,
Kolkata - 700 091

Sub : Appointment as Statutory Auditor of ICAI, EIRC for the FY 2021-2022

Dear Sir,

We have received your quotation against the Notice inviting Expression of Interest for empanelment of firm of Chartered Accountants for statutory audit of the Institute of Cost Accountants of India - Eastern India Regional Council for the financial year 2021-22. In this connection, we are pleased to inform you that the council of EIRC of ICAI in its Annual General Meeting held on 30.07.2021 selected your Firm as the Statutory Auditor for the FY 2021-22.

You will be paid a consolidated audit fees of ₹ 50,000 plus GST (as applicable)

The other terms and conditions will be as per the Expression of Interest.

Kindly send your acceptance of the offer for our record.

Thanking you,

With ward regards

CMA Nishant Kumar Singh
Chairman of EIRC



SAPOI TEA CO. LTD.

Regd. Office :
13A, Dacres Lane, 7th Floor, Kolkata - 700 069
Phone : 2248-4541, Fax : 2248-1670
E-mail : p_trading@rediffmail.com



Garden :

SAPOI TEA ESTATE

P. O. Darrang - Panbari - 784111
Dist. : Sonitpur, Assam
Phone : 03712-282131
03712-282237

Cin.No. L01132WB1914PLC002502

EXTRACTS OF THE RESOLUTION FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY M/S. SAPOI TEA COMPANY LIMITED HELD AT ITS ESTATE OFFICE AT SAPOI TEA ESTATE, DHEKIAJULI, DIST. PANBARI, SONITPUR, ASSAM-784111 ON TUESDAY, THE 03RD NOVEMBER'2020, AT 10.30 A.M.

"RESOLVED THAT pursuant to the provisions to subsection (8) of Sections 139 and other applicable provisions if any of the Companies Act, 2013, read with the Companies (Audit and Auditor) Rules 2014, including any statutory modifications M/s. S. Guha & Associates, Chartered Accountant, Kolkata (Firm Reg. No. 3224936) be and is hereby appointed as Statutory Auditor's of the Company to fill up the casual vacancy caused by the resignation of M/s. B.K. Agarwal & Associates, Kolkata (Firm Reg. No. 314202E) and to hold office for a period of five years until the conclusions of the Annual General Meeting to be held during the year 2024 and the Board of Director's of the Company be authorized to fixed remuneration as may be mutually agreed.

"Resolved further that the appointment of M/s. S. Guha & Associates, Chartered Accountant, Kolkata (Firm Reg. No.) for a period of five years made at the ensuing of the Annual General Meeting shall be subject to verification at every subsequent Annual General Meeting."

CERTIFIED TO BE TRUE

S/D PAVAN KANOI
CHAIRPERSON OF THE MEETING

**THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED**

(A Government Of West Bengal Enterprise)

BIDYUT UNNAYAN BHABAN (CORPORATE)**3/C LA BLOCK, SECTOR III, BIDHANNAGAR, KOLKATA, Pin:700106**

GST Registration Number: 19AABCT3027C1ZQ(WB),20AABCT3027C1Z7(Jharkhand)

MATERIAL/SERVICE ORDER**Vendor:**

60006345

S.Guha and Associates

CJ-19, Sector-II, Salt Lake

North 24 Parganas:700091 GSTIN No.:19AAXFS6822P1ZZ

Phone:033-23506991,033-23609686

Email:sguhaassociates@gmail.com

Invoicing party:

60006345

S.Guha and Associates

CJ-19, Sector-II, Salt Lake

North 24 Parganas:700091 GSTIN No.:19AAXFS6822P1ZZ

Phone:033-23506991,033-23609686

Order Number

: HQ/F&A/5080003798

Date

: 02.11.2023

Approved Status

: APPROVED

Reference Document**Contract Number**

: NA

RFQ / File Number

: ATTACHED

Quotation/ Reference

: As per terms & conditions of the order dated 5080002976

Correspondence

: NA

Subject: Engagement of Internal Auditors for Bakreswar Thermal Power Station, WBPDC for the FY 2023-24

We order you for supply & delivery of the following materials/services subject to the terms and conditions specified here.

Charges for Internal Audit

SAC: 998221

SL	Service Code & Description	Qty.	Unit	Rate (INR)	Amount (INR)
1	Charges for Internal Audit	1.000	Activity unit	65000.00	65000
Tax : CGST: 9.00 % SGST: 9.00 % IGST: 0.00 % 11,700.00 INR					



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Corporate Identity No. (CIN) U40106WB1985DCH39154 FAX: TELEPHONE NO: 033-23506991/033-23609686 VAT NO.:19851476025, Service Tax Reg No.:AABCT3027CSD006, TAN/TIN:CALM00147A, ENN No.:AABCT3027C, PO:3/C LA BLOCK, SECTOR III, PH:03323393200, PIN:700106



THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED
(A Government Of West Bengal Enterprise)
BIDYUT UNNAYAN BHABAN (CORPORATE)
3/C LA BLOCK, SECTOR III, BIDHANNAGAR, KOLKATA, Pin:700106
GST Registration Number: 19AAIBCT3027C1ZQ(WB),20AAHCT3027C1Z7(Jharkhand)

MATERIAL/SERVICE ORDER

Vendor:
60006345
S.Guha and Associates
CJ-19, Sector-II, Salt Lake
North 24 Parganas:700091 GSTIN No.:19AAXFS6822P1Z7
Phone:033-23506991,033-23609686
Email:sguhaassociates@gmail.com

Invoicing party:
60006345
S.Guha and Associates
CJ-19, Sector-II, Salt Lake
North 24 Parganas:700091 GSTIN No.:19AAXFS6822P1Z7
Phone:033-23506991,033-23609686

Order Number : IIQ/F&A/5080003822
Date : 02.11.2023
Approved Status : APPROVED

Reference Document

Contract Number : NA
RFQ / File Number : NA
Quotation/ Reference : Internal Approvals
Correspondence : NA

Subject: Award for Engagement of Internal Auditors for Santaldih Thermal Power Station, WBPDC for the FY 2023-24

We order you for supply & delivery of the following materials/services subject to the terms and conditions specified here.

Charges for Internal Audit

SAC: 998221

SL	Service Code & Description	Qty.	Unit	Rate (INR)	Amount (INR)
1	Charges for Internal Audit	1.000	Activity unit	50000.00	50000
Tax : CGST: 9.00 % SGST: 9.00 % RST: 0.00 % 9,000.00 INR					



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THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED
(A Government Of West Bengal Enterprise)

BAKRESWAR THERMAL POWER PROJECT

PO: Bk. T.P.P. Dist: BIRBHUM, Pin: 731104

GST Registration Number 19AABCT3027C1Z0

MATERIAL/SERVICE ORDER

Vendor:
60006345
S.Guha and Associates
CJ-19, Sector-II, Salt Lake
North 24 Parganas-700091 GSTIN No.:19AAXFS6822P1Z2.
Phone:033-23506991,033-23609686
Email:sguhaassociates@gmail.com

Invoicing party:
60006343
S.Guha and Associates
CJ-19, Sector-II, Salt Lake
North 24 Parganas-700091 GSTIN No.:19AAXF56823P1ZZ
Phone:033-23506991,033-23609686

Order Number	: BKTPP/F&A 5080002678
Date	: 11.12.2020
Approved Status	: APPROVED

Reference Document

Contract Number : NA
RFQ / File Number : COREG03110007
Quotation/ Reference : WBPDCI COMPANYTY 150 10-
21 DATE 13-18-10-2020
Correspondence : email did 16-10-2020

Subject: Letter of Award for Engagement of Internal Auditors for Bakreswar Thermal Power Station WBPDCL for the FY 2020-21

We order you for supply & delivery of the following materials/services subject to the terms and conditions specified here.

Internal Audit 2020-21

SAC: 998221

Sl.	Service Code & Description	Qty.	Unit	Rate (INR)	Amount (INR)
1	Charges for Internal Audit Charges for engagement of Internal Auditors for FY 2020-21 for Bakreswar Thermal Power Plant	1.000	LUMPS LMT	6500/-	6500/-
Tot	CGST 9.00 % SGST 9.00 % IGST 0.00 %			11,700.00 INR	



Corporate Identity No. (CIN) 140200195500309554 PVT. L.
TELEPHONE NO. 03462220001, 03462220033, Sr. Mgr. 034622210046. CIN 034622210046. CIN NO. 034622210046. CIN NO. 034622210046.
Reg. No. LAADT0307007000. TSN/TIN CMT0308420. BSN No. NMT0308200. DOB: T.T.D. 034622210046. CIN NO. 034622210046.
MANCO: ARTEL. BSN 034622210046. CIN NO. 034622210046.



WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED

(A Government of West Bengal Enterprise)

Office of the General Manager (F&A)-Internal Audit.

Bidyut Bhawan (3rd floor) :: Bidhanagar :: Kolkata-700091

☎ Phone : 23591925, ☎ Tele Fax: 2359-9601

Memo No.: GM (F&A)/IA/Empanelment of Firms/2023-24/ 64 Dated: 26/04/2023.

To

1. M/s A.C. Dutta & Co., Cost Accountants,
2. M/s A.J.S. & Associates, Cost Accountants,
3. M/s Biswas Dasgupta Datta & Roy, Chartered Accountants,
4. M/s Burman Singh & Associates, Chartered Accountants,
5. M/s DBK Associates, Chartered Accountants,
6. M/s D.D. Chakraborty & Associates, Chartered Accountants,
7. M/s D.P. Chatterjee & Co., Chartered Accountants,
8. M/s Ghoshal & Ghosal, Chartered Accountants,
9. M/s K.L. Banerjee & Co., Chartered Accountants,
10. M/s Mitra Roy & Datta, Chartered Accountants,
11. M/s Nirupam & Associates, Chartered Accountants,
12. M/s R.N. Goyal & Co., Chartered Accountants,
13. M/s S. Guha & Associates, Chartered Accountants,
14. M/s S. Poddar & Co., Chartered Accountants,
15. M/s Satendra Gupta & Associates, Chartered Accountants.

SUB: - Letter of Engagement for Outsourced Internal Auditor of WBSEDCL for the Financial Year 2023-2024.

REF: - (i) RFP Notice No.: GM (F&A)/IA/DCL/420. Dated: 09.12.2021.
(ii) Opening of "Technical Bid with Earnest Money" on 30th December, 2021.
(iii) Opening of "Professional Fees cum Price Bid" on 22nd February, 2022.
(iv) Direction of Hon'ble High Court, Calcutta in WPA 7162 of 2022:
(v) Meeting Held on 10.03.2023 with The Chairman of Audit Committee.
(vi) Approval of Audit Committee in its 92nd Meeting held on 30.03.2023.

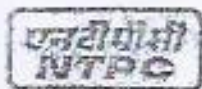
Sirs,

This Engagement Letter sets forth the terms & conditions on which you will perform professional services in Internal Audit for West Bengal State Electricity Distribution Company Limited (WBSEDCL), which may be modified from time to time by mutual discussion only. This engagement will be for the period as stated above. The details of terms and conditions for this engagement are given below:-

1) Scope of Work:

- 1.1 The scope of work under this engagement includes inter alia, conducting Internal Audit of the business processes in identifying & testing of design and operating effectiveness of internal controls under Risk based Internal Audit model and management reporting of required risk mitigation and / or control development aspects.
- 1.2 The objective of the audit shall be strengthening the Internal Control in the company and not only limited to control testing services but extend to such other review, examination, inspection, assessment, evaluation, detection and analysis of various





To,

M/s Guha & Associates
Chartered Accountants,
CJ-19, Sector-II
Salt Lake, Dist: North 24 Parganas
Kolkata
West Bengal-700091

Ref. No.: CCIA / Appl / 2021-22/8
Date: 13.08.2021

SUB: INTERNAL AUDIT OF ACCOUNTS AND SITE FUNCTIONS OF ER-I UNITS (BARH, BARUNI, NKSTPP, T & CC, ER-I HQ) FOR THE FY 2021-22

Sirs,

NTPC is pleased to appoint you as Internal Auditor (Auditors) for conducting internal audit of ACCOUNTS AND SITE FUNCTIONS OF ER-I UNITS (BARH, BARUNI, NKSTPP, T & CC, ER-I HQ) for the financial year 2021-22 as per the terms & conditions detailed below:

1. PERIOD, TIME AND OTHER IMPORTANT INFORMATION:

- The internal audit is to be conducted in two (2) phases for the financial year 2021-22. The dates for commencement of audit (Phase I and II) and the dates by which reports are to be submitted are as detailed in Annexure - 1 of this letter.
- Auditors are requested to discuss audit plan, well in advance, with Finance Head of the auditee Unified function / unit(s) to ensure timely completion of the audit and submission of report, after discussion, as per the schedule given in Annexure-1.
- Auditors may ensure deployment of a team suitable for conducting the audit, commensurate with the size of the auditee unit and the volume of work involved, reporting requirements and detailed Guidelines for Internal Audit (being mailed separately). Internal Audit Guidelines for respective areas are also incorporated in NTPC online portal i.e., PRADIP (Pro-Active Digital Initiatives to Become Paperless Office). Finance Head of the auditee Unified Function/ unit(s) / Corporate Internal Audit Department of NTPC may be consulted, if required.
- Since NTPC has implemented paperless office (PRADIP), all the records are available in digital form which may be accessed through either SAP or PRADIP system. Auditors will be provided Pradip access and SAP access through VPN so that major portion of audit is conducted remotely, and auditors should visit the site, only after consultation with Finance Head of the auditee Unified Function/ unit(s).
- As the audit has to be conducted on digital platform as well as report also has to be submitted digitally (in PRADIP), it should be ensured that the audit team is always headed by a Chartered / Cost Accountant with team members having prior experience of auditing on the SAP-ERP platform.
- Kindly e-mail your unequivocal acceptance to internalaudit@ntpc.co.in within a period of three (3) days from the receipt of the mail. Please note that if your acceptance of the assignment is not conveyed to us by 18.08.2021, it will be presumed that you are not interested to take up the assignment and, in that case, the Company would go ahead in assigning the work to another empanelled firm without any further communication to you.

2. AREA AND EXTENT OF COVERAGE BY INTERNAL AUDIT:

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



Appointment as internal Auditor for F.Y. 2022-23 of Nabinagar Super Thermal Power Station

RAJESH KUMAR <RAJESHKUMAR14@ntpc.co.in>

To: S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Cc: P Mani <PARASMANI@ntpc.co.in>, ANURAG JAISWAL <ANURAGJAISWAL@ntpc.co.in>, VISHAL <VISHAL02@ntpc.co.in>, UMESH KUMAR <UMESHKUMAR07@ntpc.co.in>

Sat, Sep 3, 2022 at 3:56 PM

Dear Sir,

It is pleased to inform you that, Management has approved, the appointment of M/s S. Guha & Associates Chartered Accountants as internal auditor for FY. 2022-23 on the following term and condition.

1. Professional fees for Audit = Rs. 90000/-
2. GST extra as applicable
3. Travelling expenses, boarding and lodging expenses, local transportation and out of pocket expenses shall be extra.

The detail of internal auditor conducted internal audit of NPGCL for previous year I.E 2021-22 is as below :

Firm Name : Komandoor & Co. LLP(Chartered accountants) Patna

FRN 0014205/5200034, Alok Kumar Iha Partner M.No.304704

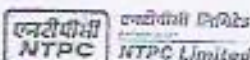
Mobile no : 7406033577

May please conduct the audit for 1st phase as soon as possible.

Regards



Rajesh Kumar
DGM (Finance)
9452707614



From: S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Sent: 12 August 2022 18:19

To: RAJESH KUMAR <RAJESHKUMAR14@NTPC.CO.IN>

Cc: ANURAG JAISWAL <ANURAGJAISWAL@NTPC.CO.IN>; P Mani <PARASMANI@NTPC.CO.IN>

Subject: Re: Consent letter for conducting internal audit for FY 2022-23

You don't often get email from sguhaassociates@gmail.com. Learn why this is important

CAUTION: This email has been sent from outside the Organization. Unless you trust the sender, Don't click links or open attachments as it may be a Phishing email, which can steal your information and compromise your Computer.

Sir,

With reference to your trailing mail we hereby give our consent to be appointed as Internal Auditor for the F.Y. 2022-23. We hereby quote INR 90,000/- plus GST as our professional fees for the captioned assignment. Please note all out of pocket expenses shall be borne by the Company.

Regards,

Sourabh Mitra
Partner
S. Guha & Associates
Chartered Accountants

On Thu, Aug 11, 2022 at 11:41 AM RAJESH KUMAR <RAJESHKUMAR14@ntpc.co.in> wrote:

Firm Name	Nearest Branch	HEAD OFFICE	Contact Number	Email
S. Guha & Associates	Patna	CJ-19, Sector-II, Salt Lake, Dist: North 24 Parganas, Kolkata-700091	8981180133, 033-23609686	sguhaassociates@gmail.com

Dear sir,

As per our corporate office, M/s S. Guha & Associates Patna has recommended for Internal audit of NTPC Ltd. FY. 2022-23 for both phase. You are requested to please send your consent and budgetary offer for professional fees.

Regards

Rajesh Kumar

DGM(F)

9452707614



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ASSAM POWER DISTRIBUTION COMPANY LIMITED
OFFICE OF THE CHIEF GENERAL MANAGER (AUDIT)
Bijulee Bhawan, Paltanbazar, Guwahati - 781001
CIN-U40109AS2003SGC007242, Website: www.apdcl.org

No. APDCL/CGM (Audit)/Establishment/2023/11/88/Pt-II/167

Date: 12/02/2024

To
✓ S. Guha & Associates, Chartered Accountants
Piyali Phukan Road, Rehabari
Guwahati- 781008

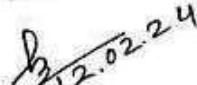
Sub: Letter of Award (LOA) for appointment as an internal auditor of APDCL for the F.Y – 2023-24

Ref: (i) RFP No. CGM (Audit)/IA/APDCL/23/02 dated 07.12.2023
(ii) NIT No. 02/23 dated 07.12.2023
(iii) PKG.-05

Dear Sirs,

We have the pleasure in informing you that you have been appointed as an internal auditor of APDCL for FY 2023-24 under the terms and conditions as mentioned in **Annexure –A**.

In this regard, we are furnishing herewith the list of offices allotted to you for conducting internal audit of APDCL. A scan copy of this letter may be signed and forwarded to us as token of your acceptance of the assignment. Kindly email your unequivocal acceptance to **CGM.AUDIT@apdcl.org** within a period of three (3) days from the receipt of this letter/mail. Please note that if your acceptance of the assignment is not conveyed to the undersigned within three (3) days, it will be presumed that you are not interested to take up the assignment and, in that case, APDCL would go ahead in assigning the work to H2 Bidder without any further communication to you.


Chief General Manager (Audit),
APDCL

Memo No. APDCL/CGM (Audit)/Establishment/2023/11/88/Pt-II/

Date:

Copy to:

1. The P.S to the MD, APDCL, Bijulee Bhawan, Paltan bazar, Guwahati-1 for kind appraisal to MD
2. The CGM(F&A), APDCL, Bijulee Bhawan, Paltan bazar, Guwahati-1 for kind information.
3. The CGM(D&S), APDCL, LAR Bijulee Bhawan, Paltan bazar, Guwahati-1 for kind information.
4. Office Copy.

Chief General Manager (Audit), APDCL





भारतीय पटसन निगम लिमिटेड

(भारत सरकार की संस्था)



The Jute Corporation of India Limited

(A Government of India Enterprise)

आईएसओ 9001:2015 प्रमाणित कंपनी / An ISO 9001:2015 Certified Company

पंजीकृत और प्रधान कार्यालय: 15एन, नेली सेनगुप्ता सरणी, 7वां तल

Regd. & Head Office: 15N, Nellie Sengupta Sarani, 7th Floor

कोलकाता / Kolkata - 700 087.

सी.आई.एन./C.I.N.: U17232WB1971GOI027958

Ref. No. JCI/Secy./2024-25/

Date : 10.09.2024

To
Shri Sourabh Mitra
Partner,
S. Guha & Associates
16/1, Girish Vidya Ratna Lane
Kolkata- 700009

Sub : Extension of Tenure of Internal Audit for F.Y 2024-25

Sir,

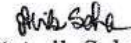
This has reference to your letter dated 20.05.2024 on the subject matter wherein you had expressed your interest in conducting the internal audit of the Corporation for the F.Y 2024-25 on the same terms and conditions under which the internal audit of the Corporation for the F.Y 2022-23 & 2023-24 were carried out.

In this regard, we would like to inform you that the matter was placed before the Board of Directors during its meeting held on 28.06.2024, through the Audit Committee when the Board was pleased to approve the extension of tenure of your esteemed firm for conducting the internal audit of the Corporation for the F.Y 2024-25.

This is for your record and reference, please.

Thanking you,

Yours faithfully,


(Avik Saha)
Company Secretary



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

ई-मेल/E-mail: jci@jcimail.in वेबसाइट/Website: www.jci.gov.in



জার্সিস পটরাস লিমিটেড

(জার্সিস পটরাস লিমিটেড)

The Jute Corporation of India Limited

(A Government of India Enterprise)

জার্সিস পটরাস লিমিটেড ১৯৫১-৫২ সালে প্রতিষ্ঠিত।

জার্সিস পটরাস লিমিটেড ১৯৫১-৫২ সালে প্রতিষ্ঠিত।

জার্সিস পটরাস লিমিটেড ১৯৫১-৫২ সালে প্রতিষ্ঠিত।

জার্সিস পটরাস লিমিটেড ১৯৫১-৫২ সালে প্রতিষ্ঠিত।

জার্সিস পটরাস লিমিটেড ১৯৫১-৫২ সালে প্রতিষ্ঠিত।

Ref No. JCI/Internal Audit/2022-23 & 2023-24

Date: 16.01.2023

To
M/S S. Guha & Associates,
Chartered Accountants
AE - 441, Sector- 1, Salt Lake, Dist. - North 24 PGS
Kolkata - 700054

Sub: Internal Audit of The Jute Corporation of India Limited for the Financial Year 2022-23 and 2023-24

Dear Sir,

We are pleased to inform you that competent authority of The Jute Corporation of India Limited has decided to appoint your firm as the internal Auditor of the Corporation for the FY 2022-23 and 2023-24. The following terms and conditions to the assignment will be as under:-

- 1.0 **Scope of work:**
Internal Audit of The Jute Corporation of India Limited will be conducted as per as the attached scope of work as given in Annexure - "I".
- 1.1 **Period of Coverage:**
From 01.04.2022 to 31.03.2023 (FY 2022-23) and 01.04.2023 to 31.03.2024 (FY 2023-24).
- 1.2 **Completion of Job:**
Time being the essence of the contract, Internal Audit to be undertaken throughout the balance period of FY 2022-23 and also in FY 2023-24, till accounts for F.Y 2023-24 is finalised, if not otherwise advised by JCI management shall be completed within scheduled dates as defined in the Companies Act. It is also expected that the internal audit has to commence w.e.f the award of the work.
- 1.3 **Audit Programme:**
The Internal Audit is to be carried out as per the audit programme for Head Office (H.O) and Regional Offices (R.O) Regional Lead OPCs (RLD) Departmental Purchase Centres (DPC's) Retail Outlet as given in Annexure - "II". You may cover additional areas of checking and verification, if felt necessary in the course of audit, with intimation to the JCI.
- 1.4 **Audit Objectives:**
To ensure existence of appropriate Internal Control procedure, effectiveness of Risk Management System, reporting of any Fraud and Misappropriation of funds etc.
- 1.5 **Dispute:**
In case of any dispute arising during execution of contract an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, decision of Management of JCI will be final and binding on both the parties to the contract.
- 1.6 **Certification:**
Certification by Internal Auditors wherever required for submission of the data/criteria to Government and/or other authorities.
- 1.7 **Report Submission:**
Reports are to be submitted to Director (Finance), JCI, within 07 (Seven) working days after completion of any audit, for the financial years 2022-23 & 2023-24 as per annexure - I.
- 2.0 **Place of Audit Work:**
- 2.1 **Head Office:**
Internal Audit of Head Office is to be carried out at the JCI Head Office situated at 15X, Nalla Sankar Sarani, HUGCO Building, 7th Floor, Kolkata - 700037. Also as per the support to internal audit will be provided from Head Office.

Accepted the Appointment
For S. GUHA & ASSOCIATES
Chartered Accountants

Signature, H.H.H. 16.01.2023

For JCI





Garden Reach Shipbuilders & Engineers Ltd.

(A Government of India Undertaking ; Ministry of Defence)

CIN NO : L35111WB1934GO1007891

IA/2024/001/OS-2024-25/ SGA

25.05.2024

S.GUHA & ASSOCIATES, Chartered Accountants
CJ 19, SECTOR -II, SALT LAKE,
Dist. North 24 Pgs.,
Kolkata-700091

Kind attn : CA Sumantra Guha/ CA Sourabh Mitra

Dear Sirs,

Sub: Appointment as Internal Auditors for the Year 2024-25

We are pleased to inform you that, the Board at its 400th meeting held on 22.05.2024, has appointed M/s S.GUHA & ASSOCIATES, Chartered Accountants, Kolkata as Internal Auditors of GRSE Ltd for 2024-25 for its units in Kolkata & Ranchi.

1. SCOPE OF WORK & PROCEDURE

- i. To carry out the Internal Audit work as per Audit Programme for the year 2024-25. However, this Audit Programme is / may be subject to modifications as per the discretion of the Audit Committee / Management.
- ii. To discuss with AGM (Internal Audit) the programme drawn out for the assignments and audit areas before starting audit in any area as per programme. Sequencing of assignment modules (as per Audit Programme) may be modified with prior intimation.
- iii. To comment on the internal control / check system in the different areas of operations (as per Audit Programme) and suggest commensurate measures to be taken for improvement of the same.
- iv. To conduct testing of internal controls & ICFR as required during course of audit and suggest modification of the existing system/procedure where errors/ irregularities are recurrent in nature.
- v. In order to ensure quality in the Internal Audit Report (IAR), you are required to depute resources having expertise in advanced MS-Excel & commensurate knowledge of SAP (T-codes) in order to extract data / information from SAP and perform audit thereon. Requisite access privileges to SAP system would be provided. You are also required to depute adequate manpower (at least 4 personnel who are CA-Inter qualified) on continuous basis. If required, strength has to be augmented during exigencies. Team will be supervised by a designated engagement manager (CA). Failure to comply with the same would be dealt with exception.
- vi. Report would be required to be submitted Quarterly unless otherwise asked for depending on requirements.
- vii. The IAR is required to cover the matter as reported , to be segregated / split into following sections :
 - a. Reporting of Statutory Compliance;
 - b. Important Observations' / Findings for improvement in operating efficiency.;
 - c. Effectiveness of Internal Controls and/or requirement of system improvement;
 - d. Report on Procurement of materials & services (including those under single tenders)



Page 1



Garden Reach Shipbuilders & Engineers Ltd.

(A Government of India Undertaking : Ministry of Defence)

CIN NO : L35111WB1934GO1007891

IA/2023/001/OS-2023-24 SGA

29.05.2023

S.GUHA & ASSOCIATES, Chartered Accountants
CJ 19, SECTOR -II, SALT LAKE,
Dist. North 24 Pgs.,
Kolkata-700091

Kind attn : CA Sumantra Guha/ CA Sourabh Mitra

Dear Sirs,

Sub: Appointment as Internal Auditors for the Year 2023-24

We are pleased to inform you that the Board at its 391th meeting held on 24.05.2023, has appointed M/s S.GUHA & ASSOCIATES, Chartered Accountants, Kolkata as Internal Auditors of GRSE Ltd for 2023-24 for its units in Kolkata & Ranchi.

1. SCOPE OF WORK & PROCEDURE

- i. To carry out the Internal Audit work as per Audit Programme for the year 2023-24. However, this Audit Programme is / may be subject to modifications as per the discretion of the Audit Committee / Management.
- ii. To discuss with AGM (Internal Audit) the programme drawn out for the assignments and audit areas before starting audit in any area as per programme. Sequencing of assignment modules (as per Audit Programme) may be modified with prior intimation.
- iii. To comment on the internal control / check system in the different areas of operations (as per Audit Programme) and suggest commensurate measures to be taken for improvement of the same.
- iv. To conduct testing of internal controls & ICFR as required during course of audit and suggest modification of the existing system/procedure where errors/ irregularities are recurrent in nature.
- v. In order to ensure quality in the Internal Audit Report (IAR), you are required to depute resources having expertise in advanced MS-Excel & commensurate knowledge of SAP (T-codes) in order to extract data / information from SAP and perform audit thereon. Requisite access privileges to SAP system would be provided. You are also required to depute adequate manpower (at least 4 personnel who are CA-Inter qualified) on continuous basis. If required, strength has to be augmented during exigencies. Team will be supervised by a designated engagement manager (CA). Failure to comply with the same would be dealt with exception.
- vi. Report would be required to be submitted Quarterly unless otherwise asked for depending on requirements.
- vii. The IAR is required to cover the matter as reported, to be segregated / split into following sections :
 - a. Reporting of Statutory Compliance;
 - b. Important Observations / Findings for improvement in operating efficiency;
 - c. Effectiveness of Internal Controls and/or requirement of system improvement;
 - d. Report on Procurement of materials & services (including those under single tenders)

Page 1





IA/2022/001/OS-2022-23 SGA

16.08.2022

S.GUHA & ASSOCIATES, Chartered Accountants
C/ 19, SECTOR -II, SALT LAKE,
Dist. North 24 Pgs.,
Kolkata-700091

Kind attn : CA Sumantra Guha/ CA Sourabh Mitra

Dear Sirs,

Sub: Appointment as Internal Auditors for the Year 2022-23

We are pleased to inform you that, the Board at its 386th meeting held on 11.08.2022, has appointed M/s S.GUHA & ASSOCIATES, Chartered Accountants, Kolkata as Internal Auditors of GRSE Ltd for 2022-23 for its units in Kolkata & Ranchi.

1. SCOPE OF WORK & PROCEDURE

- i. To carry out the Internal Audit work as per Audit Programme for the year 2022-23. However, this Audit Programme is / may be subject to modifications as per the discretion of the Audit Committee / Management.
- ii. To discuss with AGM (Internal Audit) the programme drawn out for the assignments and audit areas before starting audit in any area as per programme. Sequencing of assignment modules (as per Audit Programme) may be modified with prior intimation.
- iii. To comment on the internal control / check system in the different areas of operations (as per Audit Programme) and suggest commensurate measures to be taken for improvement of the same.
- iv. To conduct testing of internal controls & ICFR as required during course of audit and suggest modification of the existing system/procedure where errors/ irregularities are recurrent in nature.
- v. In order to ensure quality in the Internal Audit Report (IAR), you are required to depute resources having expertise in advanced MS-Excel & commensurate knowledge of SAP (T-codes) in order to extract data / information from SAP and perform audit thereon. Requisite access privileges to SAP system would be provided. You are also required to depute adequate manpower (at least 4 personnel who are CA-Inter qualified) on continuous basis. If required, strength has to be augmented during exigencies. Team will be supervised by a designated engagement manager (CA). Failure to comply with the same would be dealt with exception.
- vi. Report would be required to be submitted Quarterly unless otherwise asked for depending on requirements.
- vii. The IAR is required to cover the matter as reported , to be segregated / split into following sections :
 - a. Reporting of Statutory Compliance;
 - b. Important Observations / Findings for improvement in operating efficiency;
 - c. Effectiveness of Internal Controls and/or requirement of system improvement;





हुगली कोचीन शिपयार्ड लिमिटेड
(भारत सरकार का उद्यम)
HOOGHLY COCHIN SHIPYARD LIMITED
(A Govt. of India Enterprise)



वसुधैव कुटुम्बकम्
ONE EARTH - ONE FAMILY - ONE FUTURE

HCSL/Fin/Int Audit/24-25

Dated: 04.06.2024

M/s. S. Guha & Associates,
Chartered Accountants
AE-441, Sector - I, Salt Lake, Dist.: North 24 Parganas,
Kolkata - 700 064

Work Order

We would like to inform you that the competent authority has accorded its approval to appoint your firm as Internal auditors for FY 2024-25 on the following terms and conditions:

(1) Period of coverage:

The proposed audit is to be undertaken for the ensuing financial year 2024-25

(2) Scope:

The Internal Audit Service will consider the adequacy of controls, necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management has taken the necessary steps to achieve these objectives and manage the associated risks.

The scope of Internal Audit work should cover all projects, operational and internal financial control and should not be restricted to the audit of systems and controls necessary to form an opinion on the financial statements.

The audit will be carried out in accordance with the relevant standards of auditing published on time to time basis, and will include such tests and controls as the auditor considers necessary under the circumstances. The scope & responsibilities of the Internal Audit function includes the following both in the project phase and the operational phase.

The scope of services includes the following, but not limited to:

It is proposed that the scope of work majorly will include:





हुगली कोचीन शिपयार्ड लिमिटेड
(भारत सरकार का उद्यम)
HOOGHLY COCHIN SHIPYARD LIMITED
(A Govt. of India Enterprise)

HCSSL/Fin/Int Audit/23-24

Dated: 15.09.2023

M/s. S. Guha & Associates,
Chartered Accountants
AE-441, Sector - I, Salt Lake, Dist: North 24 Parganas,
Kolkata 700064

Work Order

We would like to inform you that the competent authority has accorded its approval to appoint your firm as Internal auditors for FY 2023-24 on the following terms and conditions:

(1) Period of coverage:

The proposed audit is to be undertaken for the ensuing financial year 2023-24

(2) Scope:

The Internal Audit Service will consider the adequacy of controls, necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management has taken the necessary steps to achieve these objectives and manage the associated risks.

The scope of Internal Audit work should cover all projects, operational and internal financial control and should not be restricted to the audit of systems and controls necessary to form an opinion on the financial statements.

The audit will be carried out in accordance with the relevant standards of auditing published on time to time basis, and will include such tests and controls as the auditor considers necessary under the circumstances. The scope & responsibilities of the Internal Audit function includes the following both in the project phase and the operational phase.

The scope of services includes the following, but not limited to:



Registered Office: Administrative Building, HCSSL Premises, Sahay Bose Road,
P.O. Danesh Shakti Lane, Nazimuddin, Howrah, West Bengal 711 109
☎ +91 (33)-2685 8282 or contact@hooghlycs.com | www.hooghlycs.com

Shipyard: Nazimuddin Unit, Sahay Bose Road, P.O. Danesh Shakti Lane,
P.S. Sankral, Howrah, West Bengal - 711109
☎ +91 (33)-2685 8282 (Shipyard)

CIN: U56900WB2017G10223197, GST No: 19AACH3640L1ZD

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राष्ट्रीय हथकरघा विकास निगम लिमिटेड
(भारत सरकार का उपक्रम, वस्त्र मंत्रालय)

NATIONAL HANDLOOM DEVELOPMENT CORPORATION LIMITED
(A Government of India Undertaking, Ministry of Textiles)

सीआरपी नं. /CIN NO: U17299NP1983000005974

NHDC/F&A/2022-23/

Dated: 05/12/2022

SHRI SOURABH MITRA,
PARTNER,
M/s. S. GUHA & ASSOCIATES,
Chartered Accountants,
Kolkata-700064
E-mail: sguhaassociates@gmail.com

Sub: - Award Letter for Conducting Concurrent Audit at Regional Office, Kolkata -Reg.

Dear Sir,

This is in reference to your quotation submitted vide letter dated 19.11.2022 against quotation invited by National Handloom Development Corporation Limited for conducting concurrent audit of its Regional Office, Kolkata. In view of same, we are pleased to inform that your Firm M/S. S. GUHA & ASSOCIATES, Chartered Accountants (Firm Registration No. J22493E), Kolkata has been selected for conducting concurrent audit of Kolkata Regional Office of NHDC.

Scope of Work:

The Scope of work for concurrent audit shall be as described in Concurrent Audit Manual (Copy enclosed for your acknowledgment).

Remuneration:

For the above-mentioned assignment, you shall be paid monthly remuneration of Rs. 27500/- (plus GST).

Commencement of Service:

The assignment shall commence from the date of this award letter.

Term:

This arrangement is for the period of one year and may be extended further one year on the basis of review of auditor's performance. Frequency of the audit and report for the same shall be as per concurrent audit manual.

Confidentiality:

All written and oral information and material disclosed by the Corporation shall be considered as confidential information and you shall not disclose, divulge, report or use for any purpose other than specified by the Corporation or required by law. The obligation of confidentiality shall apply during the term and will survive indefinitely upon termination of this engagement.





ಕರ್ನಾಟಕ ಸೋಪ್ಸ್ ಅಂಡ್ ಡಿಟರ್ಜೆಂಟ್ಸ್ ಲಿಮಿಟೆಡ್
(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಒಂದು ಉದ್ಯಮ)

KARNATAKA SOAPS & DETERGENTS LIMITED

(A Government of Karnataka Undertaking)

No.KSDL /GM(F)/2023-24/3821

Date: 27.10.2023

M/ s. S.Guha & Associates.,
Chartered Accountants
AE 441, Sector -I, Salt Lake,
Dist. North 24 Paraganas,
KOLKATA-700 064

Dear Sir

Sub: Appointment of Internal Auditors of our KOLKATA BRANCH
for the year 2023-24.

Ref: your letter dated 05.04.2023.

We are pleased to inform you that you have been appointed as Internal Auditors of our KOLKATA BRANCH for the year 2023-24 on a consolidated annual remuneration of Rs.1,03,840/- (Rupees One Lakh Three Thousand Eight Hundred and Forty Only) inclusive of GST. The TA & DA will be reimbursed at actuals for the visits of our out stations sales depots / C & F Agents. We depend on your report to a great extent for ensuring an adequate internal control system at the Kolkata Branch.

The scope of work and the other terms and conditions of the branch are as under: -

1. The Books of Accounts maintained by the Branch have to be inspected and the rectifications of the deficiencies have to be advised.
2. The depots/Godowns coming under the purview of the branch has to be visited every quarter and physical stock verification has to be conducted and reported
3. The Internal Audit Report is required to be submitted every quarter to the Head office, with a copy to Branch. We expect the First & Second quarter Audit Report should reach us by the end of NOVEMBER -2023, and remaining quarterly report to reach us with in 30 days from the close of the quarter. Remuneration can be claimed every quarter proportionately.



Cont...2

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S.Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane
West Bengal

11.10.2023

Dear Sir/Madam,

**Sub: Appointment of Internal Auditor / Audit Assignment for
the financial year- 2023-24**

HLL Lifecare Ltd., is a premier Schedule B, Miniratna, Central Public Sector Undertaking, engaged in the manufacture & services of wide range of health care products/services and is under the administrative control of Ministry of Health & Family Welfare, Govt. of India.

We are pleased to appoint your firm as Internal Auditor of our company for the financial year 2023-24 in respect of our outlets/units/assignments as mentioned below with attached terms & conditions.

The details of the scope of audit, specific areas of coverage, report format, alert mechanism, and statutory compliances are separately furnished vide individual annexure for kind guidance and compliance.

A. AUDIT PLACE/UNIT/LOCATION

Sl no	Unit	Division	Address	Contact person	All inclusive fees for the assignment(Rs.)
1	AIIMS Deoghar	Health Care Division	Hindlabs, AIIMS Deoghar, Jharkhand, Pin-814142	Mr.Gaurav Nehru (Manager-Operations & Centre in Charge)	Rs.9,000/-p.a (Plus Applicable GST)
Total Units/Assignments -				Total fees -	Rs.9,000/- Plus applicable GST





HLL/CHO/CAS / 1A/2022-23 - 2023

29.07.2022

S. GUHA & ASSOCIATES

CJ-19, Sector - II,
Salt Lake Dist: North 24 Parganas
Kolkata Pin : 700091
Ph: 9831015331

Dear Sir,

Sub: APPOINTMENT OF INTERNAL AUDITOR FOR THE YEAR 2022-23

HLL Lifecare Ltd, is a premier Schedule B, Miniratna, Central Public Sector Undertaking, engaged in the manufacture & services of wide range of healthcare products/services and is under the administrative control of Ministry of Health & Family Welfare, Govt of India. We have Pan-India presence.

We are pleased to appoint your firm as Internal Auditor of our company for the financial year 2022-23 in respect of our outlets mentioned below with the following terms & conditions.

The details of the scope of audit, specific areas of coverage, report format, alert mechanism, statutory compliances and SAP system - a briefing, are separately furnished vide individual annexures.

A. AUDIT PLACE

SL NO	UNIT	ADDRESS	CONTACT PERSON	TOTAL FEES (RS.)
1.	RO KOLKATA	SUITE NO 901, 9TH FLOOR, 224A, KRISHANA BUILDING, A.J.C BOSE ROAD, KOLKATA-700017	MR. RAKESH KUMAR SINGH, M (F&A) MOB: 7824001012	17,000



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हल्ल लाइफकेयर लिमिटेड

कलकत्ता, पश्चिम बंगाल

फोन: 9831015331

मोबा: 9831015331

फैक्स: 9831015331

ईमेल: info@hlllifecare.com

वेबसाइट: www.hlllifecare.com

हल्ल लाइफकेयर लिमिटेड, एचएलएल लाइफकेयर लिमिटेड

हल्ल लाइफकेयर लिमिटेड

कलकत्ता, पश्चिम बंगाल

फोन: 9831015331

मोबा: 9831015331

फैक्स: 9831015331

ईमेल: info@hlllifecare.com

वेबसाइट: www.hlllifecare.com

हल्ल लाइफकेयर लिमिटेड, एचएलएल लाइफकेयर लिमिटेड



INDIAN INSTITUTE OF MANAGEMENT CALCUTTA

भारतीय प्रबन्ध संस्थान कलकत्ता

P.O. Joka, D. H. Road, Kolkata 700 104, Phone : (91) (33) 2467-8300-8306/8313
Fax : (91) (33) 2467-8307/2467-8062/2467-7851, Home Page : <http://www.iimcal.ac.in>

To,
M/s S Guha & Associates
Chartered Accountants
AE-441, Sector-1
Salt Lake City
Kolkata-700064
Telephone (033)-23609686
Email id: sguhaassociates@gmail.com

Date: 17.07.2023

Sub: Extension of M/s S Guha & Associates, Chartered Accounts firm for Internal Audit of IIMC From 11.07.2023 to 10.07.2024

Dear Sir,

Please refer to our letter dated 11.07.2022 (copy enclosed) wherein you may be required to extend your support and offer your assistance to our Institute for another one year as per Tender No NIT/IIMC/Internal Audit/15/2022-23 dated 23.05.2022

Accordingly, we would like to inform you that our Competent Authority has approved your extension for one year with effect from 11.07.2023 to 10.07.2024 under the same terms & conditions subject to satisfactory performance of the firm.

The above is for your kind information please. Please confirm your token of acceptance

Yours faithfully,

Vijay Singh Virat
Finance & Accounts Officer
IIM- Calcutta (Joka)

Encl: as above



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INDIAN INSTITUTE OF MANAGEMENT CALCUTTA

भारतीय प्रबंध संस्थान कलकत्ता

P.O. : Joka, Diamond Harbour Road, Kolkata - 700 104

Phone : (+91) (33) 7121-1000, 2467-8300 to 8306

Fax : (+91) (33) 2467-8307/2467-8062, Home Page : <http://www.iimcal.ac.in>

July 11th, 2022

Shri Sourabh Mitra
Partner
M/s. S. Guha & Associates
Chartered Accountants
AE-441, Sector - 1, Salt Lake City
District: North 24 Parganas
Kolkata - 700 064
Telephone No. (033) 2360 9686
Email id: sguhaassociates@gmail.com

Subject: Engagement of Chartered Accounts Firm for Internal Audit of IIM Calcutta
Ref. No. Your Bid document against Tender Enquiry No. NIT/IIMC/Internal Audit/15/2022-23 dated 23rd May, 2022

Dear Shri Mitra,

In response to your participation in tender for "Selection of Chartered Accountants Firm" for Engagement of Internal Auditor of IIM Calcutta, we are pleased to inform that your firm has been selected to conduct Internal Audit of the Institute from July 11, 2022 to July 10, 2023 for a period of 1(one) year as per the Scope of Work and the Terms and Conditions as stated in the Notice Inviting Tender No. NIT/IIMC/Internal Audit/15/2022-23 dated 23rd May, 2022 with a cost of Rs.3,95,000/- plus GST as applicable per annum. It may be extended for another one year in the same terms and conditions subject to satisfactory performance of the firm and with the mutual consent of both the parties.

The Firm shall be paid on quarterly basis an amount equal to 1/4th of annual audit fees quoted by the firm, as agreed by IIMC on submission of quarterly audit reports along with bills and attendance sheets. The Terms and conditions and the Scope of Work will be as per the Tender document duly signed by your company and they are enclosed herewith for your ready reference.

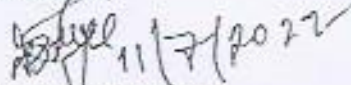
You are, therefore, requested to accept the terms and conditions and take up the assignment.

You are also requested to co-ordinate with the Finance & Accounts Officer (Officiating) for execution of the work.

Kindly sign and return the duplicate copy and acceptance to the Work Order.

Thanking you,

Yours faithfully,


(Dr. Debabrata Bishayee)
Senior Administrative Officer, Purchase



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Government of West Bengal
Directorate of Forests
Office of the Principal Chief Conservator of Forests & Chief Executive Officer,
West Bengal Compensatory Afforestation Fund Management and Planning Authority
(WB CAMPA)
Aranya Bhawan, Block LA 10A, Salt Lake City, Sector - III, Kolkata: 700 106
Phone Fax: (033) 2335 8581/7751, e-mail: wbcampa@gmail.com
Visit us at www.westbengalforest.gov.in

No. 539/CAMPA/2C-156

Dated: 16.12.2022

To: S. Guha & Associates,
CJ-19, Sector-II, Salt Lake, Dist- North 24 Pgs.
Kolkata - 700091, West Bengal

Sub.: Renewal of Work Order under the same terms and conditions in connection with NIT No.03/CAMPA/2C-156/2021-22 of WB CAMPA for Internal Audit for the Financial Year 2021-22.

Ref.: This office letter no.494/CAMPA/2C-156,dtd 01.12.2021.

This is to inform you that you have been selected for Internal Audit of WB CAMPA for the F.Y. 2021-22 in continuation to the above referred NIT No. 03/CAMPA/2C-156/2021-22 with the same terms and conditions and also same rate i.e., Rs. 2,36,000/- (inclusive of all applicable taxes). You have already submitted the Security Money with cheque no.020860, dtd.14.12.2022, TR Form-7 challan to the SBI, Bikash Bhawan, to be credited under H/S:- 8443-00-109-003-07-Security Deposit(Operator ID 155 & Scheme ID-999997) and agreement as per this office memo no.571/CAMPA/2C-156, dtd.08.12.2022.

Therefore, you are requested to take up the work immediately after issuance of this work order as per terms and conditions of the NIT No.03/CAMPA/2C-156/2021-22.

You are also requested to submit the bill in triplicate after completion of all works, along with a copy of work order, relevant details (bank mandate etc.), after submission of final Internal Audit report duly signed, addressed to the Principal Chief Conservator of Forests & Chief Executive Officer, WB CAMPA.

You are further requested to submit a tentative date schedule with regard to your Division-wise field visit so that the field units are informed well in advance asking them to be in readiness.

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16/12/22
Conservator of Forests
&
Jt. CEO, WB CAMPA



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Government of West Bengal
Directorate of Forests

Office of the Principal Chief Conservator of Forests & Chief Executive Officer,
West Bengal Compensatory Afforestation Fund Management and Planning Authority
(WB CAMPA)

Aranya Bhawan, Block: LA-10A, Salt Lake City, Sector - III, Kolkata: 700 106

Phone - Fax: (033) 2335 8581/7751, e-mail: wbcampa@gmail.com

Visit us at: www.westbengalforest.gov.in



NO. 491/CAMPA/2C-156


Date: 01.12.2021

To: S. Guha & Associates,
CJ-19, Sector-II, Dist. 24 Pgs. (N)
Kolkata-700091, West Bengal.

Sub:- Work Order in connection with NIT No. NIT No. 03/CAMPA/2C-156/2021-22 of WB CAMPA for Internal Audit of WB CAMPA for the Financial Year- 2020-21.

This is to inform you that you have been selected as L1 for Internal Audit of WB CAMPA for the Financial Year- 2020-21 with amount quoted of Rs. 2,36,000/-. Since, you have already submitted Security Money, vide DD No. 449241, dated. 30.11.2021 and agreement as per this office memo nos. 458/CAMPA/2C-156 dated. 22.11.2021 and 475/CAMPA/2C-203 dated. 24.11.2021. Therefore you are requested to take up the work immediately after issuance of this work order as per terms and conditions of the NIT No. 03/CAMPA/2C-156/2021-22.

You are also requested to submit bill in triplicate after completion of all works, along with a copy of work order, relevant details (bank mandate etc.), after submission of final internal audit report duly signed, addressed to the Principal Chief Conservator of Forests & Chief Executive Officer, WB CAMPA.


Joint CEO, WB CAMPA.



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Institutional Strengthening of Gram Panchayats (ISGP) Program-II
Panchayats & Rural Development Department
Government of West Bengal

Mittika Bhavan, 6th Floor 18/5, D.J. Block, Sector-I, Salt Lake City, Kolkata-750 054
e-mail: scu.wbisgpp@gov.in, Website: www.mis.wbprd.gov.in

Memo No: 98/ISGPP/PROC-73/2022

Date: 01.02.2023

Form:
Special Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department
and Program Director, ISGPP-II

To:
M/s S. Guha & Associates
CJ 19, Sector II, Salt Lake, Dist: North 24 Pgs.
Kolkata 700091

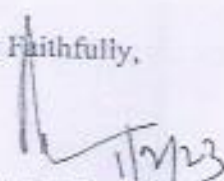
Subject: Notification for Award of Contract

Dear Sir,

This is to notify you that your Bid for conducting Internal Audit for FY 2022-23 of ISGP Program II (RfP No: 1455/ISGPP/PROC-73/2022 dated 14.12.2022) is accepted for a contract value of INR 3,60,000.00 (Rupees three lakh sixty thousand only) exclusive of GST.

You are requested to furnish a Letter of Acceptance of this Notification of Award within two working days from today. The draft contract will be shared with you after receiving the said acceptance.

Yours Faithfully,


Special Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department
and Program Director, ISGPP-II



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ISGPP-II

**Institutional Strengthening of Gram Panchayats (ISGP) Program-II
Panchayats & Rural Development Department
Government of West Bengal**

Minister's Chamber, 7th Floor, 18/9, D.D. Block, Sector-I, Salt Lake City, Kolkata-700 064
E-Mail: isgpp@wb.gov.in, Website: www.mrwb.gov.in

Memo No. 197/ISGPP/PROC-66/2021

Date: 28.02.2022

From:
Special Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department
and Program Director, ISGPP-II

To:
S. Guha & Associates
C1/14, Sector II, Salt Lake, Dist. North 24 Pgs.
Kolkata-700091

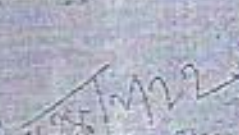
Subject: Notification for Award of Contract

Dear Sir,

This is to notify you that your Bid for conducting Internal Audit for FY 2021-22 and one quarter (4th quarter) of FY 2020-21 of ISGP Program II (RIP No: 1194/ISGPP/PROC-66/2021 dated 21.12.2021) is accepted for a contract value of INR 4,50,000.00 (Rupees four lakh fifty thousand only) exclusive of GST.

You are requested to furnish a Letter of Acceptance of this Notification of Award within two working days from today. The draft contract will be shared with you after receiving the said acceptance.

Yours Faithfully,


Special Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department
and Program Director, ISGPP-II





Institutional Strengthening of Gram Panchayats (ISGP) Program-II
Panchayats & Rural Development Department
Government of West Bengal

Ministry Building, 5th Floor 19th, D.O. Block, Sector-1, Salt Lake City, Kolkata-700 054
Email: isgpp@gov.in, Website: www.isgpp.gov.in

Memo No. 197/ISGPP/PROC-66/2021

Date: 28.02.2022

From:
Special Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department
and Program Director, ISGPP-II

To:
S. Guha & Associates
CJ 19, Sector II, Salt Lake, Dist. North 24 Pgs
Kolkata 700091

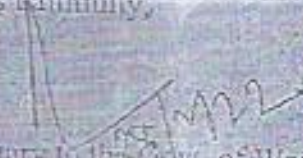
Subject: Notification for Award of Contract

Dear Sir,

This is to notify you that your Bid for conducting Internal Audit for FY 2021-22 and one quarter (4th quarter) of FY 2020-21 of ISGP Program II (RIP No. 1194/ISGPP/PROC-66/2021 dated 21.12.2021) is accepted for a contract value of INR 4,50,000.00 (Rupees four lakh fifty thousand only) exclusive of GST.

You are requested to furnish a Letter of Acceptance of this Notification of Award within two working days from today. The draft contract will be shared with you after receiving the said acceptance.

Yours faithfully,


Special Secretary to the Govt. of West Bengal
Panchayats & Rural Development Department
and Program Director, ISGPP-II



GOVERNMENT OF WEST BENGAL
DIRECTORATE OF HEALTH SERVICES
INTERNAL AUDIT WING

INSTITUTE OF HEALTH & FAMILY WELFARE BUILDING, 1ST FLOOR
GN - 29, SECTOR - V, BIDHANNAGAR, KOLKATA - 700 091

PHONE - (033) 2333 0117 / 0627, e-mail - int_audit@wbhealth.gov.in, sr.auditofficer.iaw@gmail.com

Memo No. HFW/DHS/IA/2023-24/ 9822

Date 22.06.2023

From: Addl Director of Health Services (AA & V),
Directorate of Health Services, Govt. of WB.

To: M/S S. Guha & Associates,
Chartered Accountants,
C J-19, Sector-II, Saltlake, 24 Pgs (N), Kolkata -700 091.

Sub: Renewal of Engagement for Conduct of Quarterly Internal Audit upto September, 2023 i.e. for the quarter ended June, 2023 & September, 2023.

Sir / Madam,

Your firm was empanelled for quarterly Internal Audit of the Health Institutes and Hospitals under Directorate of Health Services, Govt of West Bengal and this panel was published vide this office memo no.HFW/DHS/IA/2019-20/8164 dated 31.05.2019. In pursuance of this the tenure is renewed in respect of your firm to conduct quarterly internal audits upto September, 2023 i.e. for the quarter ended June, 2023 & September, 2023 consisting of three months each for every quarter for the financial year 2023-2024. The terms and conditions and remunerations per unit per quarter audit for the financial year of 2023-2024 will be the same as it was offered earlier during the audit period of 2019-2020, 2020-2021, 2021-22 & 2022-23 vide our Offer letter reference no. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019. The engagement of your firm for carrying out quarterly Internal Audit upto September, 2023 i.e. for the quarter ended June, 2023 & September, 2023 for the financial year 2023-2024 is hereby renewed as stated below:-

SL No	Name of the Unit allotted for Audit	Period of Internal Audit	Remuneration per quarter	Terms and conditions for carrying out of audit
01	Malda Medical College & Hospital, Malda	Quarter ending June 2023 & September 2023.	Rs. 11,760/-	In terms of our reference no HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019.
02	Netaji Subhas Sanatorium Hospital, Nadia	Same as above.	Rs. 7,840/-	Same as above

Please note that the report of the internal audit should be prepared and to be submitted strictly as per the existing prescribed format of the internal audit of FY2022-23. After completing the internal audit, the internal auditor will submit to the auditee unit a filled-in audit format duly signed by the authorized partner of the audit firm engaged for the internal audit and will obtain from the auditee units a receipt towards proof of submission of the report. The audit firm will also obtain an attendance report (in a format prescribed by the Internal Audit Wing) of the visiting audit team from the Head of Office / Drawing & Disbursing Officer of the auditee unit. This attendance report (in original) and the proof of submission of the audit report (in original) should be enclosed with the reporting format and the same has to be submitted to the Internal Audit Wing of the Directorate of Health Services for taking further necessary action at its end.

There is scope, by dint of which the Internal Auditor may provide his/their comments in a separate sheet along with any additional information/observation on any important issues which require immediate urgent attention.

If the terms and conditions as per above are acceptable to you, please send back one photocopy of this letter mentioning in its margin the word "Accepted" and duly signed and stamped by the authorized partner (applicable to firms having more than one partner) within 7 days from the date of receipt of this engagement letter. In case of non-acceptance of engagement, kindly send back the entire set of letters of engagement to us under intimation to the Auditee Office.

Yours faithfully,



Addl. Director of Health
Services (AA & V), W.B.

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Contd. (2)

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF HEALTH SERVICES
INTERNAL AUDIT WING

INSTITUTE OF HEALTH & FAMILY WELFARE BUILDING, 1ST FLOOR
GN - 29, SECTOR - V, BIDHANNAGAR, KOLKATA - 700 091

PHONE - (033) 2333 0117 / 0627, e-mail - int.audit@wbhealth.gov.in, sr.auditofficer.iaw@gmail.com

Memo No. HFW/DHS/IA/2022-23/ 9485

Date - 4.2.2022

From: Addl. Director of Health Services (AA & V),
Directorate of Health Services, Govt. of WB.

To: M/S S. Guha & Associates,
Chartered Accountants,
C J-19, Sector-II, Saltlake, 24 Pgs (N), Kolkata -700 091.

Sub: Renewal of Engagement for Conduct of Quarterly Internal Audit for the F.Y.2022-2023.

Sir / Madam,

Your firm was empanelled for quarterly Internal Audit of the Health Institutes and Hospitals under Directorate of Health Services, Govt of West Bengal and this panel was published vide this office memo no.HFW/DHS/IA/2019-20/8164 dated 31.05.2019. In pursuance of this the tenure is renewed in respect of your firm to conduct four quarterly internal audits consisting of three months each for every quarter for the financial year 2022-2023. The terms and conditions and remunerations per unit per quarter audit for the financial year of 2022-2023 will be the same as it was offered earlier during the audit period of 2019-2020, 2020-2021 & 2021-22 vide our reference no. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019 (Copy enclosed). The engagement of your firm for carrying out quarterly Internal Audit for the financial year 2022-2023 is hereby renewed as stated below:-

Sl. No	Name of the Unit allotted for Audit	Period of Internal Audit	Remuneration per quarter	Terms and conditions for carrying out of audit
01	Malda Medical College & Hospital, Malda	Quarter ending June 2022, September 2022, December 2022, March 2023.	Rs. 11,760/-	In terms of our reference no HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019.
02	Netaji Subhas Sanatorium Hospital, Nadia	Same as above	Rs. 7,840/-	Same as above

Please note that the report of the internal audit should be prepared and to be submitted strictly as per the prescribed format of the internal audit. After completing the internal audit, the internal auditor will submit to the auditee unit a filled-in audit format duly signed by the authorized partner of the audit firm engaged for the internal audit and will obtain from the auditee units a receipt towards proof of submission of the report. The audit firm will also obtain an attendance report (in a format prescribed by the Internal Audit Wing) of the visiting audit team from the Head of Office / Drawing & Disbursing Officer of the auditee unit. This attendance report (in original) and the proof of submission of the audit report (in original) should be enclosed with the reporting format and the same has to be submitted to the Internal Audit Wing of the Directorate of Health Services for taking further necessary action at its end.

There is scope, by dint of which the Internal Auditor may provide his/their comments in a separate sheet along with any additional information/observation on any important issues which require immediate urgent attention.

If the terms and conditions as per above are acceptable to you, please send back one photocopy of this letter mentioning in its margin the word "Accepted" and duly signed and stamped by the authorized partner (applicable to firms having more than one partner) within 7 days from the date of receipt of this engagement letter. In case of non-acceptance of engagement, kindly send back the entire set of letters of engagement to us under intimation to the Auditee Office.



Yours faithfully,

Addl. Director of Health
Services (AA & V), W.B.

Contd. (2)

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF HEALTH SERVICES
INTERNAL AUDIT WING

INSTITUTE OF HEALTH & FAMILY WELFARE BUILDING, 1ST FLOOR

GN - 29, SECTOR - V, BIDHANNAGAR, KOLKATA - 700 091

PHONE - (033) 2333 0117 / 0627, e-mail - int_audit@wbhealth.gov.in, stauditofficer.iaw@gmail.com

Memo No. HFW/DHS/IA/2021-22/ 9/75

Date - 14.7.2021

From: Shri Chandan Kanti Utthasnee, WBA&AS,
Addl. Director of Health Services (AA & V).

To: M/S S. Guha & Associates,
Chartered Accountants,
C J-19, Sector-II, Saltlake, 24 Pgs (N), Kolkata -700 091.

Sub: Renewal of Engagement for Conduct of Quarterly Internal Audit for the F.Y.2021-2022

Sir / Madam,

Your firm was empanelled for quarterly Internal Audit of the Health Institutes and Hospitals under Directorate of Health Services, Govt of West Bengal and this panel was published vide this office memo no.HFW/DHS/IA/2019-20/8164 dated 31.05.2019. In pursuance of this the tenure is renewed in respect of your firm to conduct four quarterly internal audits consisting of three months each for every quarter for the financial year 2021-2022. The terms and conditions and remunerations per unit per quarter audit for the financial year of 2021-2022 will be the same as it was offered earlier during the audit period of 2019-2020 and 2020-2021 vide our reference no. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019 (Copy enclosed). So, it is for your information that engagement of your firm for carrying out quarterly Internal Audit for the financial year 2021-2022 is hereby renewed as stated below:-

SL No	Name of the Unit allotted for Audit	Period of Internal Audit	Remuneration per quarter	Terms and conditions for carrying out of audit
01	Malda Medical College & Hospital, Malda	Quarter ending June 2021, September 2021, December 2021, March 2022.	Rs. 11,760/-	In terms of our reference no HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019.
02	Netaji Subhas Sanatorium Hospital, Nadia	Same as above	Rs. 7,840/-	Same as above

Please note that the report of internal audit should be prepared and to be submitted strictly as per Revised Format.

If it is necessary a relaxation might be provided at our discretion in respect of due dates for submission of the quarterly internal audit report in view of the present situation of Covid 19 pandemic.

If the terms and conditions as per above are acceptable to you, please send back one photocopy of this letter mentioning in its margin the word "Accepted" and duly signed and stamped by the authorized partner (applicable to firms having more than one partner) within 7 days from the date of receipt of this engagement letter. In case of non-acceptance of engagement, kindly send back the entire set of letter of engagement to us under intimation to the Auditee Office.

Yours faithfully,



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GOVERNMENT OF WEST BENGAL
DEPARTMENT OF HEALTH & FAMILY WELFARE
INTERNAL AUDIT WING
DIRECTORATE OF HEALTH SERVICES, WEST BENGAL
INSTITUTE OF HEALTH & FAMILY WELFARE BUILDING, 1ST FLOOR
GN - 29, SECTOR - V, BIDHANNAGAR, KOLKATA - 700 091
PHONE - (033) 2333 0117 / 0627, e-mail - int_audit@wbhealth.gov.in

Memo No. HFW/DHS/IA/19-20/ 8856

Date - 30.07.2020

From: Shri Chandan Kanti Uthiasan, WBA&AS,
Addl. Director of Health Services (AA & V).

To: M/S S. Guha & Associates,
Chartered Accountants,
C J-19, Sector-II, Saltlake, 24 Pgs (N), Kolkata -700 091.

Sub: Renewal of Engagement for Conduct of Quarterly Internal Audit for the F.Y.2020-2021

Sir / Madam,

Your firm was empanelled for quarterly Internal Audit of the Health Institutes and Hospitals under Directorate of Health Services, Govt of West Bengal and this panel was published vide this office memo no.HFW/DHS/IA/2019-20/8164 dated 31.05.2019. In pursuance of this a fresh tenure is renewed in respect of your firm to conduct four quarterly internal audits consisting of three months each for every quarter for the financial year 2020-2021. The terms and conditions and remunerations per unit per quarter audit for the financial year of 2020-2021 will be the same as it was offered earlier during the audit period of 2019-2020 vide our reference no. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019 (Copy enclosed). So, it is for your information that engagement of your firm for carrying out quarterly Internal Audit for the financial year 2020-2021 is hereby renewed as stated below:-

Sl. No	Name of the Unit allotted for Audit	Period of Internal Audit	Remuneration per quarter	Terms and conditions for carrying out of audit
01	Malda Medical College & Hospital, Malda	Quarter ending June 2020, September 2020, December 2020, March 2021.	Rs. 11,760/-	In terms of our reference no HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187 dated 27.06.2019.
02	Nctaji Subhas Sanatorium Hospital, Nadia	Same as above	Rs. 7,840/-	Same as above


Following points must also be given due importance:

- Audit reports should be submitted as per format enclosed.
- Due dates for submission of the quarterly audit reports will be considered as necessary in view of present situation of COVID-19 pandemic.

If the terms and conditions as per above are acceptable to you, please send back one photocopy of this letter mentioning in its margin the word "Accepted" and duly signed and stamped by the authorized partner (applicable to firms having more than one partner) within 7 days from the date of receipt of this engagement letter. In case of non-acceptance of engagement, kindly send back the entire set of letter of engagement to us under intimation to the Auditee Office.



Yours faithfully,


Addl. Director of Health
Services (AA & V), W.B.
Contd. (2)

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF HEALTH SERVICES
INTERNAL AUDIT WING
INSTITUTE OF HEALTH & FAMILY WELFARE BUILDING, 1st floor
SWASTHYA BHAVAN CAMPUS
BLOCK- GN-29, SECTOR-V, BIDHANNAGAR, KOLKATA-700091.
PHONE-(033) 2333 0117 / e-mail : int_audit@wbhealth.gov.in

Memo No. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8127

Dated: 27.06.2019

From: Additional Director of Health Services (AA&V)
Swasthya Bhavan, Salt Lake, Kolkata-700 091.

To: M/s S. Guha & Associates,
Chartered Accountants,
CJ-19, Sector-II, Saltlake, 24 Pgs (N),
Kolkata -700 091.

Conduct of Internal Audit: Offer Letter.

Sir / Madam,

Your establishment has been empanelled for the work of Internal Audit of the Health Institutions and Hospitals under the Directorate of Health Services, Government of West Bengal. So, it has been decided to engage your firm for carrying out Internal Audit of the 1. Malda Medical College & Hospital, Malda 2. Netaji Subhas Sanatorium Hospital, Nadia on the terms and conditions stated below for the quarters comprising April to June 2019, July to September 2019, October to December 2019 and January to March 2020: -

1. In order to run the Health Institutions in an efficient manner you are to help the Head of the Office by exercising audit check / physical verification relating to cash, stores, stocks and vital records and documents as enumerated in the Reporting Format made available with this offer letter. Conduct of audit shall be thorough and effective so that benefits of Government assistance reach to the downtrodden people. It should be kept in mind that such duties shall be discharged according to the existing rules, orders and procedures.
2. One partner / proprietor of the Firm shall visit the Auditee establishment at least once a month while Audit Assistants must attend office and work at least twice a month (1 person for S D Hospitals downwards, 2 persons for Dist. Hospitals, CMOH offices, Medical Colleges and decentralized Hospitals and 3 for the Medical Colleges and Hospitals);
3. Cent percent checking requires to be conducted in respect of revenues and its deposits / remittances to Bank / Treasury. Audit trails should be in such a manner that there remains no scope for non-realisation of valid revenues, misuse, defalcation of Government money,
4. You shall remain accountable for any sort of failure of audit for which Government would have to sustain loss of money and or store. In such cases appropriate action would be taken against you;
5. Physical verification of cash and store including stock of DCR / Money Receipt Books shall be done by the DDO / Head of the office and countersigned by the Partner indicating the denomination of balances should be recorded in a separate sheet and a copy of which is to be handed over to the auditee institution and another copy to be furnished along with the quarterly audit report;
6. In case any major /serious irregularity is noticed a flash report shall be sent to this office with a copy to Head of the Auditee Office within 24 Hours;
7. Hard copy of the Audit Report, completed in all respect and duly signed by the authorised Proprietor / Partner of the CA Firm, DDO and the Head of the Auditee Office shall be submitted on quarterly basis in the prescribed Reporting Format (enclosed) within one month after the close of the quarter along with Soft Copy to Internal Audit Wing of Directorate of Health Services. A copy of the Audit Report shall also be submitted to the Head of the Auditee Unit.



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GOVERNMENT OF WEST BENGAL
DIRECTORATE OF HEALTH SERVICES
-INTERNAL AUDIT WING
INSTITUTE OF HEALTH & FAMILY WELFARE BUILDING, 1st floor
GN-29, SECTOR-V, BIDHANNAGAR, KOLKATA-700091
PHONE-(033) 2333 0117 / e-mail: int_audit@wbhealth.gov.in

Memo No. HFW/DHS/IA/2019 - 20/295

Date. 23.07.2019

From:
Additional Director of Health Services (AA & V)
Swasthya Bhavan, Salt Lake, Kolkata- 700 091.

To:
S. Guha & Associates,
Chartered Accountants,
C J-19, Sector-II, Saltlake, 24 Pgs (N),
Kolkata -700 091

Subject : Engagement of Internal Auditor for 2019-2020.

Ref. : Your consent dated 09.07.2019 in response to our offer letter No. HFW/DHS/IA/Empanel/2019-20/01/
Part-I/8187, Dated 27.06.2019

Madam / Sir,

We acknowledge the receipt of your consent dated 09.07.2019 issued by your office in response to our offer vide Memo No. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187, dated 27.06.2019

In accordance with your acceptance as referred above, you have been assigned to conduct quarterly Internal Audit for Financial Year of 2019-2020 in respect of two Auditee Units namely 1. Malda Medical College & Hospital, Malda 2. Netaji Subhas Sanatorium Hospital, Nadia respectively as per terms and conditions mentioned in our offer letter.

This letter of engagement will be read along with the offer letter issued vide this office Memo No. HFW/DHS/IA/Empanel/2019-20/01/Part-I/8187, dated 27.06.2019 and along with notice inviting 'expression of interest' published in our official web site dated 01.02.2019.

A Workshop on Internal Audit Format will be held on 6th August, 2019 at 11 AM at Auditorium Hall, 2nd Floor, A Wing, Swasthya Bhawan. You are requested to attend the above said Workshop. Maximum 2 persons are allowed.

Yours faithfully,

Addl. Director of Health Services (AA & V), WB

Memo No. HFW/DHS/IA/2019-20/

Date. 2019

Copy to :-

1. The Medical Superintendent-Cum-Vice-Principal, Malda Medical College & Hospital, Malda and
2. The Superintendent, Netaji Subhas Sanatorium Hospital, Nadia

You are requested to make all books of accounts / records / documents / Service Book etc. available to the C.A. firm and extend all possible help and co-operation to the audit team for smooth and timely conduct of Internal Audit. You are further requested to take necessary steps for rectification of the irregularities as and when those will be brought to the notice, so that the irregularities cannot be found place in the Final Report.



Addl. Director of Health Services (AA & V), WB

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Government of West Bengal
Department of Health & Family Welfare
National Health Mission (NHM)
State Finance Management Group (State FMG)
Swasthya Bhawan, 3rd Floor, Wing-A GN-29,
Sector - V, Salt Lake City, Kolkata - 700 091



Memo No. - WB/STATE FMG/145/2114/27

Date - 05-12-2022

To,
S. Guha & Associates, Chartered Accountants
C/ 19, SECTOR-II, SALT LAKE, DIST-NORTH 24 PGS, KOLKATA-700091,
PHONE-033 23609686/8981130133 EMAIL-SGUHAASSOCIATES@GMAIL.COM

Sub: Appointment of Concurrent Auditor under NHM for the F.Y. 2022-23

Sir,


You are hereby appointed as the Concurrent Audit of **Purba Burdwan DH&FWS** (Nodal Unit) and **twenty nine** numbers of Sub-units (list enclosed) for the F.Y. 2022-23 as per terms & conditions laid down in annexure -I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. **4,04,000/- (Rupees four lakh four thousand only)** plus GST as applicable. List of Audit Units along with audit fees is enclosed herewith.

You are requested to give your acceptance in prescribed pro-forma, given in Annexure-II within 10 days from the date of issue of this letter.

This has approval of competent authority.

- Encl.: 1. List of Audit units along with audit fees
2. Annexure-I (Terms & Condition)
3. Annexure-II Pro-forma of Acceptance Letter
4. Format of Audit Report



Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal

Memo No. - WB/STATE FMG/145/2114/27/1(03)

Date - 05-12-2022

Copy forwarded for information and necessary action to:

1. The CMOH & Member Secretary, DH&FWS, Purba Budwan
2. The Accounts Officer, DH&FWS, Purba Budwan
3.


Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal





Government of West Bengal
Department of Health & Family Welfare
National Health Mission (NHM)
State Finance Management Group (State FMG)
Swasthya Bhawan, 3rd Floor, Wing-A GN-29,
Sector - V, Salt Lake City, Kolkata - 700 091



Memo No. - WB/STATE FMG/145/2114/25

Date - 05-12-2022

To,
S. Guha & Associates, Chartered Accountants
CI 19, SECTOR-II, SALT LAKE, DIST-NORTH 24 PGS, KOLKATA-700091,
PHONE-033 23609686/8981130133 EMAIL-SGUHAASSOCIATES@GMAIL.COM

Sub: Appointment of Concurrent Auditor under NHM for the F.Y. 2022-23

Sir,

You are hereby appointed as the Concurrent Audit of Birbhum DH&FWS (Nodal Unit) and fifteen numbers of Sub-units (list enclosed) for the F.Y. 2022-23 as per terms & conditions laid down in annexure -I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 2,40,000/- (Rupees two lakh forty thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

You are requested to give your acceptance in prescribed pro-forma, given in Annexure-II within 10 days from the date of issue of this letter.

This has approval of competent authority.

- Encl:-
1. List of Audit units along with audit fees
 2. Annexure-I (Terms & Condition)
 3. Annexure-II Pro-forma of Acceptance Letter
 4. Format of Audit Report

Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal

Memo No. - WB/STATE FMG/145/2114/25/1(03)

Date - 05-12-2022

Copy forwarded for information and necessary action to:

1. The CMOH & Member Secretary, DH&FWS, Birbhum
2. The Accounts Officer, DH&FWS, Birbhum
3.

Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal



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Government of West Bengal
Department of Health & Family Welfare
National Health Mission (NHM)
State Finance Management Group (State FMG)
Swasthya Bhawan, 3rd Floor, Wing-A GN-29,
Sector - V, Salt Lake City, Kolkata - 700 091



Memo No. - WB/STATE FMG/145/2114/26

Date - 05-12-2022

To,
S. Guha & Associates, Chartered Accountants
CJ 19, SECTOR-II, SALT LAKE, DIST-NORTH 24 PGS, KOLKATA-700091,
PHONE-033 23609686/8981130133 EMAIL-SGUHAASSOCIATES@GMAIL.COM

Sub: Appointment of Concurrent Auditor under NHM for the F.Y. 2022-23

Sir,

You are hereby appointed as the Concurrent Audit of CTO-Kolkata for the F.Y. 2022-23 as per terms & conditions laid down in annexure-I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 68,000/- (Rupees sixty eight thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

You are requested to give your acceptance in prescribed pro-forma, given in Annexure-II within 10 days from the date of issue of this letter.

This has approval of competent authority.

- Encl.: 1. List of Audit units along with audit fees
2. Annexure-I (Terms & Condition)
3. Annexure-II Pro-forma of Acceptance Letter
4. Format of Audit Report

Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal

Memo No. - WB/STATE FMG/145/2114/26/1(2)

Date - 05-12-2022

Copy forwarded for information and necessary action to:

1. The CTO, Kolkata
2.

Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal



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Government of West Bengal
Department of Health & Family Welfare
National Health Mission (NHM)
State Finance Management Group (State FMG)
Swasthya Bhawan, 3rd Floor, Wing-A GN-29,
Sector - V, Salt Lake City, Kolkata - 700 091



Memo No. - WB/STATE FMG/145/1621/25

Date - 10-12-2021

To,
S. Guha & Associates, Chartered Accountants
CJ 19, SECTOR-II, SALT LAKE, DIST-NORTH 24 PGS, KOLKATA-700091, PHONE-033 23609686

Sub: Appointment of Concurrent Auditor under NHM for the F.Y. 2021-22

Sir,

You are hereby appointed as the Concurrent Auditor of Purba Burdwan DH&FWS (Nodal Unit) and twenty nine numbers of Sub-units (list enclosed) for the F.Y. 2021-22 as per terms & conditions laid down in annexure -I.

Total fees for above assignment including T.A., D.A. and all other incidental charges is Rs. 4,04,000/- (Rupees four lakh four thousand only) plus GST as applicable. List of Audit units along with audit fees is enclosed herewith.

You are requested to give your acceptance in prescribed pro-forma given in Annexure-II within 10 days from the date of issue of this letter.

This has approval of competent authority.

- Encl: 1. List of Audit units along with audit fees.
2. Annexure-I (Terms & Condition)
3. Annexure-II Pro-forma of Acceptance Letter
4. Format of Audit Report

Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal

Memo No. - WB/STATE FMG/145/1621/25/1(03)

Date - 10-12-2021

Copy forwarded for information and necessary action to:

1. The CMOH & Member Secretary, DH&FWS, Purba Budwan
2. The Accounts Officer, DH&FWS, Purba Budwan
3.

Director Finance, NHM &
Joint Director, Dept. of Health & FW
Govt. of West Bengal





सत्येन्द्र नाथ बसु राष्ट्रीय मौलिक विज्ञान केन्द्र
SATYENDRA NATH BOSE NATIONAL
CENTRE FOR BASIC SCIENCES
সত্যেন্দ্র নাথ বসু জাতীয় মৌল বিজ্ঞান কেন্দ্র

SNB/PUR-1-101(Part-1)/24-25/ 185

06th June, 2024

M/s. S. Guha & Associates
Chartered Accountants
16/1, Girish Vidya Ratna Lane,
Kolkata - 700 009

Sub: Offer of Appointment as "Internal Auditor" with effect from 10th June, 2024

Sir,

This is in reference to your application submitted against E-Tender Ref. no. SNB/ENQ/SD/Internal Auditor/23-24/932, dated 05.03.2024 for "Internal Auditor".

The Competent Authority of the Centre is pleased to offer you the appointment as the Centre's "Internal Auditor" initially for a period of 01(one) year with effect from 10.06.2024 till 09.06.2025 at an Internal audit fee of Rs. 35,400/- (including GST) per month. Your services will be extended further for a period of 01(one) year, if found to be satisfactory. You are requested to report to the undersigned at the Centre on 10.06.2024 at 9:30 a.m.

A formal agreement containing the detailed terms and conditions of your contractual service in this regard which would be effective from the date of your appointment as mentioned above is enclosed herewith.

You are further required to submit a duly countersigned photocopy of this letter alongwith terms and conditions attached herewith, on the reporting date to the undersigned, as your acceptance to the offer.

Thanking you,

Sincerely yours,

Shohini Majumder
6.6.2024
Shohini Majumder
Registrar

Copy to:

- 1) Director's Office
- 2) DR (Admin)
- 3) DR (Finance)

ब्लॉक - जे.डी., सेक्टर - III, सॉल्ट लेक, कोलकाता - 700 106 / Block - JD, Sector - III, Salt Lake, Kolkata - 700 106

दूरभाष / Phones : (00) 91 - (0) 33 - 2335 5706-8, 2335 3057 / 61, 2335 0312 / 1313

टेलीफैक्स / TELEFAX : +91 -33-2335 3477 / 2335 1364 / 2335 9176

वेबसाइट / Website: <http://www.bose.res.in>

भारत सरकार के विज्ञान एवं प्रौद्योगिकी विभाग के अंतर्गत एक स्वायत्त संस्थान

AN AUTONOMOUS INSTITUTE UNDER DEPARTMENT OF SCIENCE & TECHNOLOGY GOVERNMENT OF INDIA





md imran <imranworksguha@gmail.com>

Fwd: EMPANELMENT AS REGULAR CONCURRENT AUDITOR

1 message

S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Mon, May 23, 2022 at 6:17 PM

To: imranworksguha@gmail.com

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

From: **agmwbcas ziokol** <agmwbcas.ziokol@sbi.co.in>

Date: Mon, 2 May 2022, 15:32

Subject: EMPANELMENT AS REGULAR CONCURRENT AUDITOR

To: S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Dear Sir/Madam,

CONCURRENT AUDIT SYSTEM
EMPANELMENT OF CA FIRMS AS CONCURRENT AUDITORS
OFFER FOR EMPANELMENT AS CONCURRENT AUDITOR

With reference to your application for empanelment as Concurrent Auditor, we are pleased to advise that your firm has been approved to be engaged as Concurrent Auditor of the Bank on contractual basis, subject to acceptance of Bank's terms and conditions.

1. SMECC Kolkata (5011) has been allotted to your Firm for carrying out the Concurrent Audit.
2. Remuneration of Rs.45000/- (exclusive of GST) per month (Subject to TDS).
3. Additional remuneration / Professional Fee as per laid down instructions shall be payable for Fund based and non-fund based exposure of Rs.10 Crore and above, with additional responsibility for detailed scrutiny of these accounts on monthly basis.
4. The Bank reserves the right to transfer/ depute the services of the Concurrent Auditor to any another branch / location keeping in view the exigency and interest of the Bank.
5. If you decline Concurrent Audit of the Branch offered to you, your name continues to be in the select list and Bank reserves it's right to Offer any of other branches for Concurrent Audit engagement. Any dispute in regard shall not be entertained by the Bank.
6. A detailed scope of work expected from the Firm, parameters of evaluation and the penalties to be imposed on detection of divergences will be shared with you along with appointment letter. Additionally, the Terms and Conditions of the SLA to be executed shall be given before engagement of your firm as Concurrent Auditor.
7. If you are on Statutory Audit/ Concurrent Audit panel of SBI, please inform us immediately. In case any of the information/ documents submitted by you is found false/ incorrect at any point of time, your assignment of the Concurrent Audit will be terminated with immediate effect without any notice.



You are requested to convey your acceptance immediately. In case your acceptance is not received at this office by the close of business on 04/05/2022 it will be presumed that your firm is not interested in the assignment.

We request you to return the copy of Acceptance letter enclosed herewith duly signed and seal affixed by Authorised Partner along with copies of the documents as per Annexure in token of having accepted our offer. On receipt of Acceptance letter, we shall issue appointment letter and documents to be executed by you. **You are also requested to bring one N.J.Stamp paper for Rs.100/- for execution of documents.**

Yours faithfully,

CHIEF MANAGER (WBCAS)
Mob. No. 9674710856


FOR

AGM WBCAS

The information in this mail is confidential and is intended solely for addressee. Access to this mail by anyone else is unauthorized. Copying or further distribution beyond the original recipient may be unlawful. Any opinion expressed in this mail is that of sender and does not necessarily reflect that of State Bank group.

2 attachments

 **Letter of acceptance-CA Firms Annex-XXV.docx**
29K

 **List of documents to be submitted.docx**
17K



OFFER LETTER

ZIAD: CA: 9024-25/47

Date 19.04.2024

M/s. S GUHA & ASSOCIATES
Chartered Accountants,
16/1, Girish Vidya Ratna Lane,
Kolkata-700009

Dear Sir/s,

**RE: OFFER OF ASSIGNMENT AS CONCURRENT AUDITOR OF CAMAC STREET BRANCH,
KOLKATA METRO REGION, KOLKATA ZONE**

This has reference to your application for empanelment as Concurrent Auditor of Branch/ Units in Bank of Baroda.

We are pleased to offer you the assignment subject to the terms & conditions as mentioned in Annexure A and EO: 116/1 Dated 19th February, 2024.

1. Period of empanelment : - 3 years from 01.04.2024 to 31.03.2027
2. Period of appointment : - 12 months from 01.04.2024 to 31.03.2025.
3. Allotted Branches/Offices : Camac Street Branch, Kolkata Metro Region
4. Fee payable per month : Rs. 50000/- only (Rs. Fifty Thousands Only per month.)

For further clarifications/references, we request you to contact our Dy. General Manager, Zonal Internal Audit Division stationed at:

The Dy. General Manager Bank of Baroda, Zonal Internal Audit Division, Kolkata

The assignment is offered, with the following broad objectives:

- To improve the effectiveness of concurrent audit for detecting violations and providing early warning signals about weaknesses and problems.
- To keep all transactions of the branch under continuous review so as to supplement Bank's efforts to ensure a robust internal control system at the branch.
- To ensure that violation, if any, in the system and procedures of the bank are brought to the notice of the management immediately "as near thereto as possible" so that timely corrective and remedial steps can be taken to avoid repetition.
- To pick up and report early warning signals.
- To report serious irregularities / fraudulent activities noticed at the branch.
- To ensure the quality of credit portfolio with due focus on credit appraisal, sanction, disbursement, monitoring, and recovery aspects etc.
- Identifying system lapses, irregularities of every type, income leakage, ensuring compliance of terms of sanction for advances, detecting frauds, pointing out symptoms of sickness in time etc.
- Verification of transactions concurrently and as near as thereto.
- To consolidate audit findings across operating units / Branches.
- To provide 'best in class' Concurrent Audit services to the Bank
- To provide suggestions addressing process improvement opportunities and control gaps to the Management.

Please note that Subcontracting is not permitted.

For S. GUHA & ASSOCIATES
Chartered Accountants

Soumitra Mitra
Partner
20.04.2024





बैंक ऑफ बड़ौदा Bank of Baroda




The assignment is made for the audit of the specific branches / offices for the period of -12- months from 01-04-2024 to 31-03-2025 and stands automatically terminated on completion of this period. However, the bank reserves the right to terminate this contract for reasons related to unsatisfactory performance etc. before completion of the said period.

The firm shall be required to deposit with the Bank an amount of 50,000.00 towards security deposit for the entire period of the contract, within -15- days from the date of this offer.

We request you to return the copy of this letter duly signed by the authorized person to enable us to proceed further for signing of Service Level Agreement and Non-Disclosure Agreement.


With Best Wishes,

Yours faithfully,


(Prashant Sinha)
Deputy General Manager
Zonal Internal Audit Division, Kolkata



For S. GUHA & ASSOCIATES
Chartered Accountants


Partner
20.04.2024



सेवा परीक्षा एवं निरीक्षण, सैफाबाद, हैदराबाद, तेलंगाना
Audit & Inspection, CO-Annex, Dr. Pattabhi Bhavan Building, Saifabad, Hyderabad, Telangana-500027
Ph.No:040-23252147,2157; Mail ID: co-insp@unionbankofindia.com

सर्वोपकरण, लिपि/समकालीन सेवाएँ/AD/CCA/PT/1331/2021-22

दिनांक: 01.10.2021

प्रति / To :
Name of the Firm: M/s. S. Gupta & Associates,
UIN No: 73157
ADDRESS: C-14, Sector-II Salt Lake City Kolkata 700091
Ph.No: 03322609686
Pin.No-7: 8981130133
Mail ID: sguptaassociates@gmail.com

प्रिय महोदय,

विषय Sub: Concurrent Audit of (IBR Code of the Branch: 540161) -Camac Street Branch;

<p>आपकी फर्म को समकालीन लेखापरीक्षा करने आइएन संख्या आपके विषयगत अनुरोध के संदर्भ में आपको सूचित करने हुए हमें प्रसन्नता है कि दिनांक 01.10.2021 से 540161 - Camac Street Branch की समकालीन लेखापरीक्षा का कार्य निम्नांकित शर्तों एवं शर्तिकाओं के अधीन आपको आवंटित किया गया है:</p> <p>आपकी फर्म को देय पारिश्रमिक रु.30000/- (रुपये Thirty Thousand मात्र) प्रति माह + सेवा कर होगा. यह एक समेकित पारिश्रमिक होगा. बैंक यात्रा, होटल, कालान्तर, विराज, स्टेशनरी तथा अन्य विविध व्यय जैसे व्ययों जति का भुगतान नहीं होगा. समकालीन लेखापरीक्षा करार समाप्त होने की दशा में अपूर्ण माह हेतु पारिश्रमिक का भुगतान नहीं किया जाएगा. उक्त शाखा तथा संबंधित अंचलीय लेखापरीक्षा कार्यालय के पते निम्नानुसार हैं. क्षेत्रीय कार्यालयों के पते शाखा/अंचलीय लेखापरीक्षा कार्यालय से प्राप्त किये जा सकते हैं.</p>	<p>With reference to your proposal requesting us to assign the job of concurrent audit to your firm, we are pleased to inform you that concurrent audit of 540161 - Camac Street Branch has been assigned to you w.e.f. 01.10.2021 on following terms & conditions.</p> <p>The remuneration payable to your firm shall be Rs.30000/- (Rupees Thirty Thousand only) per month + GST. It is a consolidated remuneration. The Bank shall not pay any other expenses, such as travelling, lodging, boarding, halting, conveyance, stationery and other miscellaneous expenses, etc.. In case of termination of the Concurrent Audit assignment, the remuneration for the incomplete month shall not be paid. The addresses of the Branch and respective Zonal Audit Office are given hereunder. The addresses of Regional Offices can be obtained from the Branch/Zonal Audit Office</p>
<p>शाखा का नाम Name of the Branch</p> <p>यूनियन बैंक ऑफ इंडिया / Union Bank of India, 540161 - Camac Street Branch</p>	<p>संबंधित लेखापरीक्षा कार्यालयों के नाम / पते Name / Addresses of respective Audit Offices</p> <p>यूनियन बैंक ऑफ इंडिया / Union Bank of India, Zonal Audit Office - Kolkata</p>
<p>यह लेखापरीक्षा 01.10.2021 से आरंभ होगी. इस लेखापरीक्षा आवंटन की अवधि 01.10.2021 से 31.03.2022 तक होगी, जो इस पत्र में उल्लिखित समाप्ति शर्त के अधीन होगी.</p> <p>आपको अनुरोध है कि लेखापरीक्षा आरंभ होने की सूचना इस पत्र की प्राप्ति के 7 (सात) दिन के अंदर संबंधित क्षेत्रीय कार्यालय, अंचलीय लेखापरीक्षा कार्यालय को दे, ऐसा न होने की दशा में यह समझा जाएगा कि आप उपर्युक्त कार्य करने हेतु उत्कृष्ट नहीं हैं तथा इस संबंध में अन्य कोई परामर्श के बिना इसे स्वतः समाप्त समझा जाएगा.</p> <p>आपकी समकालीन लेखापरीक्षा टीम का प्रमुख ऐसा समकालीन लेखाकार होगा चाहिए जिस बैंकों के लेखापरीक्षा कार्य का अनुभव हो तथा उसके साथ ऐसे योग्य सहायक हों जो समकालीन आधार पर लेखापरीक्षा का कार्य कर सकें. लेखापरीक्षा फर्म के अन्य भागीदार शाखा में विहित के दौरान समकालीन लेखापरीक्षा का अतिरिक्त रूप से पर्यवेक्षण करें. संबंधित समकालीन लेखाकार(भागीदार) समकालीन रूप से कम से कम दो बार शाखा का दौरा करें. आप लेखापरीक्षा हेतु पर्याप्त संख्या में व्यक्ति / लेखापरीक्षा सहायकों की उपस्थिति करें.</p> <p>आपसे अनुरोध है कि आप समकालीन लेखापरीक्षा करने वाले, रिपोर्ट / विवरण / प्रमाणपत्र साइन करने वाले व्यक्तियों के नाम, उनके हस्ताक्षर तथा सही हस्ताक्षर संबंधित शाखा, क्षेत्रीय कार्यालय तथा अंचलीय लेखापरीक्षा कार्यालय को प्रेषित करें. अतिरिक्त में किसी परिवर्तन की सूचना भी संबंधित शाखा, क्षेत्रीय कार्यालय तथा अंचलीय लेखापरीक्षा कार्यालय को प्रेषित की जानी चाहिए.</p> <p>आपसे अपेक्षित है कि वहाँ तक संभव हो, अविचलितताओं का तत्काल निराकरण सुनिश्चित किया जाए. तथापि, यदि यह संभव न हो हो इसके तत्काल परिशोधन हेतु आपन जारी करते हुए इसे शाखा कर्मचारियों के ध्यान में लाया जाना चाहिए.</p>	<p>The audit shall commence from 01.10.2021. The term of audit assignment will be for a period from 01.10.2021 to 31.03.2022 subject to the termination clause stated in this letter.</p> <p>You are required to intimate the commencement of audit to the respective Regional office and Zonal Audit Office within 7 (seven) days of receipt of this letter failing which, it shall be presumed that you are not interested in the aforesaid assignment and the same shall stand cancelled automatically without any further correspondence in the matter.</p> <p>A Chartered Accountant, who has the experience of the audit work of banks, should head your Concurrent Audit team, along with qualified assistants to attend to the audit work concurrently. The partner(s) of the audit firm should supervise the Concurrent Audit of the branch during their visits to the branch, in person. The Chartered Accountant (partner) should visit the branch at least twice a week. You should daily depute sufficient number of persons / audit assistants for the audit.</p> <p>You are required to furnish the names, initials and specimen signatures of the persons who will be conducting the Concurrent Audit, signing the reports / statements / certificates to the concerned branch, Regional Office and Zonal Audit Office. Any change in future should also be furnished to the concerned branch, Regional Office, Zonal Audit Office.</p> <p>You are required to ensure that, as far as possible, the irregularities are rectified on the spot. If, however, it is not possible, the same should be reported to the Branch officials by issuing memoranda for immediate rectification.</p>

लेखा परीक्षा एवं निरीक्षण, के. का. उपभवन, डॉ. पट्टाभि भवन, साईबाद, हैदराबाद, तेलंगाना-500004
Audit & Inspection, CO-Annex, Dr. Pattabhi Bhavan Building, Saifabad, Hyderabad, Telangana-500004
Ph. No: 040-23252122, 040-23243123; Mail ID: caid.rbca@unionbankofindia.bank

संदर्भ क्रमांक: तोपनि/समवर्ती लेखापरीक्षा/आई.सी.आई.फ्रेश/662/2023-24

दिनांक DATE: 31.01.2023

प्रति / To :

Name of the Firm: M/s. S. Guha & Associates
ADDRESS: C/J-19, Sector-II Salt Lake City Kolkata 700091
PH.No: 03323609686
PH.No-1: 8981130133
Mail ID: sguhaassociates@gmail.com

प्रिय महोदय,

नया FRESH

नवीकरण Renewal

विषय: की समवर्ती लेखा-परीक्षा (शाखा/इकाई का आईबीआर कोड: 540161-CAMAC STREET
Sub: Concurrent Audit of (IBR Code of the Branch/Unit: 540161-CAMAC STREET

हमारे बैंक की 540161 - CAMAC STREET शाखा में समवर्ती लेखा परीक्षक के रूप में आपकी नियुक्ति से संदर्भित सूचीकरण एवं हमारे नियुक्ति पत्र के संदर्भ में हमें यह सूचित करते हुए प्रसन्नता है कि आपके कार्यकाल को बैंक द्वारा दिनांक 01.04.2023 से 31.03.2024 तक निम्न शर्तों व निबंधनों के अधीन बढ़ा दिया गया है अथवा नयी नियुक्ति की गई है।	With further reference to empanelment and our appointment letter, appointing you as Concurrent Auditor at our 540161 - CAMAC STREET Branch, We are glad to inform you that your term is extended or appointed afresh from 01.04.2023 to 31.03.2024 on following terms & conditions.
प्रारंभिक तौर पर समवर्ती लेखा परीक्षा का कार्यकाल चालू वित्तीय वर्ष के लिए है, चाहे नियुक्ति की तारीख कुछ भी हो। समवर्ती लेखा परीक्षक का अधिकतम लेखापरीक्षा कार्यकाल 3 वित्तीय वर्षों के लिए है, जो नीति दिशानिर्देशों के अनुसार समय-समय पर जेडएओ द्वारा प्रस्तुत सीए फर्मों की प्रदर्शन समीक्षा के अधीन है। सीए फर्मों को पैन्ल में शामिल करने/नियुक्ति/नवीकरण/समाप्त करने का विवेकाधिकार बैंक के सक्षम प्राधिकारी यानी मु.म.प्र./म.प्र. (ले. एवं नि.) के विवेक पर है।	Concurrent Audit tenure is initially for the current financial year irrespective of appointment date. Maximum audit tenure of concurrent auditor is for 3 Financial years, subject to performance review of CA firms submitted by ZAOs periodically as per the Policy guidelines. The discretion of empanelment/appointment/renewals/termination of CA firms is at the sole discretion of the competent authority of Bank i.e., CGM/GM (A&I).
आपकी फर्म को देय पारिश्रमिक रु. 400000/- (रुपये Forty Thousand मात्र) प्रति माह - सेवा कर होगा, जो स्रोत पर लागू कर कटौती के अधीन है। यह एक समेकित पारिश्रमिक होगा। बैंक यात्रा, होटल, खानपान, विराग, लेखन सामग्री तथा अन्य विविध व्यय जैसे व्ययों आदि का भुगतान नहीं करेगा। समवर्ती लेखापरीक्षा करार समाप्त होने की दशा में अपूर्ण माह हेतु पारिश्रमिक का भुगतान नहीं किया जाएगा। उक्त शाखा तथा संबंधित अंचलीय लेखापरीक्षा कार्यालय के पते निम्नानुसार हैं। क्षेत्रीय कार्यालयों के पते शाखा/अंचलीय लेखापरीक्षा कार्यालय से प्राप्त किये जा सकते हैं।	The remuneration payable to your firm shall be Rs.400000 /- (Rupees Forty Thousand only) per month - GST, subject to the deduction of applicable TDS. It is a consolidated remuneration. The Bank shall not pay any other expenses, such as travelling, lodging, boarding, halting, conveyance, stationery and other miscellaneous expenses, etc. In case of termination of the Concurrent Audit assignment, the remuneration for the incomplete month shall not be paid. The addresses of the Branch and respective Zonal Audit Office are given hereunder. The addresses of Regional Offices can be obtained from the Branch/Zonal Audit Office
शाखा का नाम Name of the Branch	संबंधित लेखापरीक्षा कार्यालयों के नाम / पते Name / Addresses of respective Audit Offices
यूनियन बैंक ऑफ इंडिया / Union Bank of India, 540161- CAMAC STREET शाखा / Branch	यूनियन बैंक ऑफ इंडिया / Union Bank of India, अंचलीय कार्यालय / Zonal Audit Office - KOLKATA अ.ले.का. का मेल आईडी / ZAO Mail ID: zao.kolkata@unionbankofindia.bank अ.ले.का. का दूरभाष सं./Land Line no of ZAO: 033-22319333/22623138
यह लेखापरीक्षा 01.04.2023 से आरंभ होगी। इस लेखापरीक्षा समनुदेशन की अवधि 01.04.2023 से 31.03.2024 तक होगी, जो इस पत्र में उल्लिखित समाप्ति शर्त के अधीन होगी।	The audit shall commence from 01.04.2023. The term of audit assignment will be for a period from 01.04.2023 to 31.03.2024 subject to the withdrawal clause stated in this letter.
आपको लेखापरीक्षा स्वीकार्य होने की सूचना इस पत्र की प्राप्ति के 7 (सात) दिन के भीतर संबंधित क्षेत्रीय कार्यालय, अंचलीय लेखापरीक्षा कार्यालय को देनी होगी, ऐसा न होने की दशा में यह समझा जाएगा कि आप उपर्युक्त समनुदेशन हेतु इच्छुक नहीं हैं तथा इस संबंध में अन्य कोई पत्राचार के बिना इसे स्वतः समाप्त समझा जाएगा।	You are required to intimate the acceptance of audit assignment to the respective Regional office and Zonal Audit Office within 7 (seven) days of receipt of this letter failing which, it shall be presumed that you are not interested in the aforesaid assignment and the same shall stand cancelled automatically without any further correspondence in the matter.
आपकी समवर्ती लेखापरीक्षा टीम का प्रमुख ऐसा सनदी लेखाकार होना चाहिए जिसे बैंकों के लेखापरीक्षा कार्य का अनुभव हो तथा उसके साथ ऐसे योग्य सहायक हों जो समवर्ती आधार पर लेखापरीक्षा का कार्य कर सकें। लेखापरीक्षा फर्म के अन्य भागीदार शाखा दौरे के दौरान समवर्ती लेखापरीक्षा का व्यक्तिगत	A Chartered Accountant, who has the experience of the audit work of banks, should head your Concurrent Audit team, along with qualified assistants to attend to the audit work concurrently. The partner(s) of the audit firm should supervise the Concurrent Audit of the branch during their visits to the

भवदीय Yours faithfully,

उप महाप्रबंधक Deputy General Manager

संलग्नक(Encl): As Above.

प्रतिनिधि : c.c.:

अवलीय लेखा परीक्षा कार्यालय: KOLKATA

कृपया सी.ए. फर्म से इस पत्र की पावती के साथ उपर्युक्त घोषणापत्र तथा 'क्या करें और क्या न करें' की प्रति के साथ इसकी पुष्टि प्रेषित करना सुनिश्चित करें। कृपया शाखा से यह भी पुष्टि प्राप्त करें कि सी.ए. फर्म से उन्होंने 'क्या करें और क्या न करें' की पुष्टि प्राप्त करनी है। कृपया उपर्युक्त सी.ए. फर्म से सम्पर्क कर समवर्ती लेखा परीक्षा संबंधी दिशा निर्देशन/प्रारूप को सॉफ्ट प्रति उन्हें प्रदान करें।

Zonal Audit Office: - KOLKATA

Please ensure and confirm receipt of copy of above declarations, copies of Do's & Don'ts along with copy of this letter acknowledged by C. A firm. Please also obtain confirmation from the Branch that they have received copy of Do's & Don'ts from C. A firm. Please contact the above C. A firm and submit soft copy of guidelines/format of concurrent audit to them.

प्रतिनिधि : c.c.:

कृपया शाखा को नीचे दिये गये निर्देशों की अनुपालना सुनिश्चित कराए। कृपया मासिक ऑडिट रिपोर्ट की समय से प्राप्ति हेतु ऑडिट फर्म से अनुवर्तन करें और आशोधन प्रमाण पत्र की प्राप्ति सहित ऑडिट रिपोर्ट में दर्शाई गई अनियमितताओं/कमियों में सुधार सुनिश्चित करें।

क्षेत्रीय कार्यालय / Regional Office -
KOLKATA METRO

Please ensure compliance as advised to the branch below. Please follow up with audit firm for timely receipt of monthly audit report as also ensure rectification of irregularities/shortcomings mentioned in the report together with receipt of COR promptly.

प्रतिनिधि : c.c.:

कृपया सुनिश्चित/पुष्टि करें कि सी.ए. फर्म ने उपर्युक्त परिशिष्ट संख्या 1 से 10 तक प्रस्तुत कर दिया है और उसकी पावती प्रति उपर्युक्त अवलीय लेखा परीक्षा कार्यालय को आपकी शाखा की समवर्ती लेखा परीक्षा शुरू करने से पहले प्रेषित करें। कृपया यह भी सुनिश्चित करें कि आपने सी.ए. फर्म से विधिवत हस्ताक्षरित 'क्या करें और क्या न करें' की प्रति उनके पत्र शीर्ष (लेटर हेड) प्राप्त कर ली है और इसकी पुष्टि लेखा परीक्षा कार्यालय को प्रेषित करें; (2) कठोर अनुपालन की पुष्टि की सलाह भी संबंधित अवलीय लेखा परीक्षा/क्षेत्रीय लेखा परीक्षा कार्यालय को इस पुष्टि की सलाह के साथ कि शाखा में समवर्ती लेखा परीक्षा करने वाले तथा रिपोर्ट/विवरण/प्रमाणपत्रों पर हस्ताक्षर करने वाले व्यक्तियों के नाम एवं नमूना हस्ताक्षर प्राप्त कर लिए गए हैं।

शाखा / Branch
CAMAC STREET - 540161 Branch

Please ensure/confirm that the C. A firm has submitted above annexure No 1 to 10 and acknowledged copy of this letter to above Zonal Audit Office before they start your branch/office concurrent audit. Please also ensure that you have received copies of Do's & Don'ts duly signed by C. A firm on their letter head and confirm the same to above audit office. A) - With an advice to confirm strict compliance; B) - With an advice to confirm to the respective ZAO of having obtained the names & specimen signatures of the persons who shall be undertaking the Concurrent Audit at the branch and signing the reports / statements/ certificates.





md tabrez <mdtabrez977@gmail.com>

Fwd: Assignment for conducting Concurrent Audit from 01.01.2021 up to 31.12.2021

1 message

S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Wed, Jul 7, 2021 at 12:28 PM

To: mdtabrez977@gmail.com

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

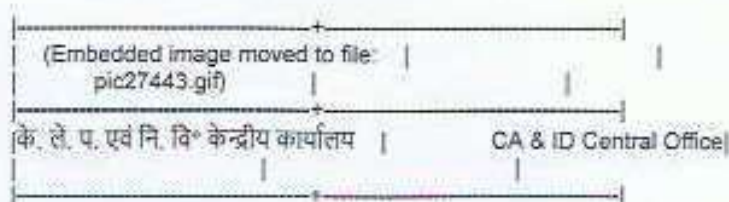
From: <caassignment@centralbank.co.in>

Date: Mon, Dec 21, 2020 at 5:48 PM

Subject: Assignment for conducting Concurrent Audit from 01.01.2021 up to 31.12.2021

To: <sguhaassociates@gmail.com>

Cc: <bmkoln3492@centralbank.co.in>

CO:CA&ID:MKM:2020-21: [Letter_No]
21.12.2020

Date:

To,

[Firm_Name]	
RBI UCN No. [UCN_No]	
[Address]	
Contact Number (s)	[Mobile_No], [Other_No]
E mail	sguhaassociates@gmail.co m

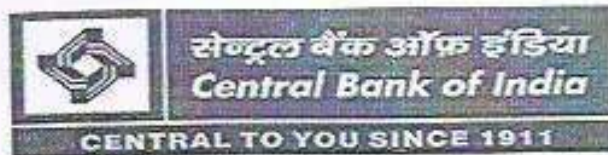
Assignment for conducting Concurrent Audit of [Branch_Name] (Branch Code [Br_Code]) Branch under Regional Office Kolkata North, Zonal Office Kolkata from 01.01.2021 up to 31.12.2021.

Ref: Your Application for assignment as Concurrent Auditor in Our Bank for Calendar Year 2021.

Dear Sir,

With reference to your selection and empanelment for assignment of





Zonal Audit Office,
33 Netaji Subhas Road,
5th Floor,
Kolkata - 700 001

Phone: 033-22627575(O)

033-2213 1065 (Fax)

E-mail: ciakolkzo@centralbank.co.in

ZAO/KOL/AUDIT/2022-23/85A

22.04.2022

To,
S GUHA & ASSOCIATES
Chartered Accountant/ Concurrent Auditor
UCN NO- 73157

Reg: Appointment as Concurrent Auditor of our SALT LAKE CITY Branch
(Br. Code- 3492), Under KOLKATA NORTH Region.

Ref: Our head office letter no- CO:CA&ID:MKM:2022-23:833, dated 05.04.2022

Dear Sir,


With reference to the above, based on the undertaking/Declaration/other documents submitted by you as per prescribed by our head office vide letter under reference, you are advised to commence the assignment of Concurrent Audit of our Branch/Office, SALT LAKE CITY Under KOLKATA NORTH region immediately on the terms and condition already conveyed to you along with allotment letter.

Please ensure immediate commencement of audit work covering entire period of April 2022 from 01.04.2022 onwards and ensure timely submission of monthly/quarterly and other report as per the prescribed schedule to all concerned otherwise it attracts penalty. Softcopy and hardcopy of the report (Duly signed by BM) is required.

You can contact the Branch Manager and other officials of the branch in case of feeling any difficulty in initiation of audit on account login in Ethic portal or in CBS.

Please acknowledge.

With Regards


(Manoj Kumar)
Dy. General Manager/CIA,
Zonal Audit Office, Kolkata



Copy to : 1. Branch/Office---
2. Audit Follow up cell (RO)- Please coordinate with the branch.



संघटन बैंक ऑफ इंडिया
Central Bank of India

1911 में प्रारंभ किया गया, केंद्रित है आपको से 1911

75
Azadi Ka
Amrit Mahotsav

ZONAL AUDIT OFFICE, KOLKATA

ZAO/CIA/2024-25/43

Date: 23.04.2024

To,

M/s S GUHA & ASSOCIATES,

Concurrent Auditor,

UCN No./Emp Id- 73157

Mob- 8981130133, Email- sguhaassociates@gmail.com,

16/1, Girish Vidya Ratna Lane, , City/ Dist.: KOLKATA, (WEST BENGAL) PIN: 700009

Reg: Your appointment as Concurrent Auditor of our Saltlake Branch (Br. Code: 1353) under Kol North Region.

Ref: Our Central Office letter no. CO:CA&ID:MKM:2024-25:1216 dated 05.04.2024.

Dear Madam/Sir,

Greetings for your assignment of Concurrent Audit at B/O Saltlake !

With reference to the above, based on the undertaking/ declaration/ other documents submitted by you as prescribed by our Central Office vide letter under reference, you are advised to commence the assignment of Concurrent Audit of **Saltlake Branch** under **Kol North Region** immediately on the terms and condition already conveyed to you along with Assignment Letter.

Please ensure immediate commencement of audit work covering entire period of April' 2024 from 01.04.2024 onwards and ensure timely submission of monthly/ quarterly and other report as per the prescribed schedule to all concerned otherwise it attracts penalty. Soft copy and hard copy of report (duly signed by you & countersigned by Branch Head) is required.

Please note that RBCA of assigned branch will be conducted only through eThic portal and the URL of the portal is <https://ethics.centralbank.co.in/CBILIVE/login.htm>

We will share you User Id & Password for eTHIC portal after receipt of the same from eTHIC team. User ID & Password for CBS login are to be provided by Regional Office.

Please acknowledge.

With Regards,

(Anadi Biswas)

Dy. General Manager/CIA

ZAO, Kolkata



Copy to: 1. BO Saltlake

2. AFC, Kol North, Please coordinate with the branch



MD IMRAN <sgamdimran@gmail.com>

Fwd: Appointment as Concurrent Auditor - Branch Rajarhat/Bhatenda

1 message

S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

14 August 2024 at 14:58

To: sgamdimran@gmail.com

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

From: **Concurrent Audit FBL** <concurrent@federalbank.co.in>

Date: Wed, 14 Aug 2024, 14:57

Subject: Appointment as Concurrent Auditor - Branch Rajarhat/Bhatenda

To: S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Cc: Federal Bank, Br. Rajarhat/Bhatenda <rjt@federalbank.co.in>

 A blue and red flag Description automatically generated
IAD/ANP/CAUD/2304/2024-2025

14-08-2024

S Guha & Associates

sguhaassociates@gmail.com

8981130133

Sub: Appointment as Concurrent Auditor of our Branch Rajarhat/Bhatenda

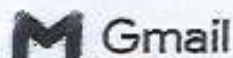
We are glad to inform you that Concurrent Audit of the following Branch/Office is assigned to you.

Branch / Office	With effect from	Audit fees per month
Rajarhat/Bhatenda	01-08-2024	RS 19000/-

This assignment is subject to the following terms and conditions:

1. The assignment will be for a period up to **31-07-2027** and shall be reviewed every year. Continuance of the assignment is at the absolute discretion of the bank subject to your performance rating in the annual review. Howsoever, the Bank reserves the right to cancel the assignment at any time during the tenure without furnishing any reasons and notice thereof.
2. If any serious acts of commission / omission are noted in your assignment, your appointment is liable to be terminated and the facts will be reported to the Reserve Bank of India and Institute of Chartered Accountants of India.
3. All the necessary certificates that need to be given as a part of the Concurrent Audit assignment (Bills of Entry verification, A1/A2 Forms, Claims for Interest Subvention etc.) shall be given by the audit firm under its letterhead without any additional certification fee.
4. Before the commencement of the audit work or at any time thereafter, you shall inform the bank immediately, any change in the constitution of your firm or in the terms of undertaking furnished by you or any disqualification under Section 141 of the Companies Act 2013.





S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Concurrent audit assignment of NCH New Delhi

5 messages

RENU POULOSE <renup@federalbank.co.in>

Tue, Sep 8, 2020 at 3:27 PM

To: "sguhaassociates@gmail.com" <sguhaassociates@gmail.com>

Cc: "National Credit Hub (New Delhi)" <nchd@federalbank.co.in>

FEDERAL BANK

YOUR PERFECT BANKING PARTNER

Inspection & Audit Department

IAD/RMP/NCHD/2020

07/09/2020

M/s. S Guha & Associates

CJ-19, SECTOR-II SALT LAKE

DT : NORTH 24 PARGANAS

KOLKATA-700091

Email : sguhaassociates@gmail.com

Phone: 8981130133

Dear Sir/s,

Sub: Your appointment as Concurrent Auditor of our NCH New Delhi

1. We are happy to inform you that Concurrent Audit of our National Credit Hub, New Delhi is assigned to you for a period of 3 years with effect from 01/09/2020 to 31/08/2023.
2. The assignment shall be reviewed every year and continuance of the same is at the absolute discretion of the bank, subject to your satisfactory performance. Howsoever, the Bank reserves the right to cancel



यूको बैंक UCO Bank

(भारत सरकार का उपक्रम/ A Govt. of India Undertaking)

सम्मान आपके विश्वास का/ HONOURS YOUR TRUST

प्रधान कार्यालय/ HEAD OFFICE

दूरभाष/ Ph. 033-44557953, 8024

लेखा परीक्षा एवं निरीक्षण विभाग/ AUDIT & INSPECTION DEPARTMENT

प्रथम तल/ 1st floor, 10, वि.वे.म. सरणी/ 10 BTM Sarani,

कोलकाता- Kolkata 700001

ई-मेल/Email: hoinspect@ucobank.co.in

प्र.का/हो.नि.वि/ID.सं.पा/CA:नि/APPT/2020-21/1776

दिनांक/ Date: 10-11-2020

S. Guha Associates

CJ-19, Sector-II, Salt Lake, Dist. North 24 Parganas, Kolkata-700091

Email: sguhaassociates@gmail.com

Contact No: 8981130133

श्री गान् / श्रीमती जी/ Dear Sir/Madam,

विषय: हमारे बैंक की Tric Agarala शाखा (ID No. 1838) में समवर्ती लेखा परीक्षक के तौर पर आपकी नियुक्ति।

Sub: Your Engagement as Concurrent Auditor for our Tric Agarala (ID No. 1838) under Agarala Zone for conducting Monthly Concurrent Audit.

हमें आपको अपनी उपरोक्त शाखा का समवर्ती लेखा परीक्षक नियुक्त करते हुये अत्यंत हर्ष है। आपकी नियुक्ति निम्नलिखित शर्तों पर आधारित होगी।

We are pleased to engage you as Concurrent Auditor of our above Branch/Office to conduct Concurrent Audit. Terms and conditions for conducting Concurrent Audit shall be as under:

1. You will be engaged for a period from 01.10.2020 to 30.09.2021 unless otherwise advised to you in writing.
2. The Bank has switched over to computer based online Concurrent Audit of branches. Only online reporting system is in place for the Audit period 01.10.2020 to 30.09.2021.
3. You shall be paid a consolidated fee of Rs. 18000/- (Rupees Eighteen Thousand Only) per month plus GST as applicable, on releasing of your monthly Concurrent Audit report within 15 Days of the next month. Only 75% of Audit fees will be paid, if the Concurrent Audit Report is released after 15 days but within the last date of month & 50% if Audit Report is released after last date of next month but before the next month's report is due. No Audit fee will be paid if the report has become due for the second month. The Audit fee shall be paid to you after release of the report and it will be credited in your account.
4. Please ensure to release your reports within the prescribed timeframe as mentioned above certifying inter-alia, that the "daily routine work of the branch is kept under continuous surveillance to ensure adherence to Bank's systems and procedures and that of RBI and Government of India, in all critical and sensitive areas of branch functioning".
5. Your remuneration will be inclusive of all out of pocket expenses, if any, incurred by you including travelling expenses. Necessary arrangements for inspection of Godowns / Factories / Units / Projects will be made by the branch or the concerned Zonal Office.
6. You must ensure to visit 4-5 days in a week for the Audit work. In case of all B category branches, Auditor has to visit on all working days. The findings of the Audit will be discussed with the branch head or the officiating branch head on day to day basis.





यूको बैंक UCO Bank

(भारत सरकार का उपक्रम/ A Govt. of India Undertaking)

सम्मान आपके विश्वास का/ HONOURS YOUR TRUST

प्रधान कार्यालय/ HEAD OFFICE

दूरभाष/ Ph. 033-44557873, 8024

लेखा परीक्षा एवं निरीक्षण विभाग/ AUDIT & INSPECTION DEPARTMENT

प्रथम तल/ 1st floor, 10, चि.वै.म. सरणी/ 10 BTM Sarani,

कोलकाता- Kolkata 700001

ई-मेल/ E-mail- hoinsp.colcutta@ucobank.co.in

प्र.का/HO:नि.वि/ID:स.ले.प/CA:नि/REN/2021-22/1188

दिनांक/ Date: 30/09/2021

S. GUHA ASSOCIATES

CJ-19, SECTOR-II, SALT LAKE, DIST. NORTH 24 PARGANAS, KOLKATA-700091

Email_id: sguhaassociates@gmail.com

Contact No: 8981130133

श्री मान् / श्रीमती जी/ Dear Sir/Madam,

विषय: हमारे बैंक की TRTC AGARTALA शाखा (ID No. 1838) में समवर्ती लेखा परीक्षक के तौर पर आपका नवीनीकरण

Sub: Renewal of your Engagement as Concurrent Auditor for our TRTC AGARTALA (ID No. 1838) under AGARTALA Zone for conducting Monthly Concurrent Audit.

हमें आपको अपनी उपरोक्त शाखा का समवर्ती लेखा परीक्षक नियुक्त करते हुये अत्यंत हर्ष है। आपकी निम्नलिखित शर्तों पर आधारित होगी।

We are pleased to engage you as Concurrent Auditor of our above Branch/Office to conduct Concurrent Audit on monthly basis. Terms and conditions for conducting Concurrent Audit shall be as under:

1. You will be engaged for a period from **01.10.2021 to 30.09.2022** unless otherwise advised to you in writing.
2. The Bank has switched over to computer based online Concurrent Audit of branches. Only online reporting system is in place for the Audit period 01.10.2021 to 30.09.2022.
3. You shall be paid a consolidated fee of Rs. 18000 (Rupees Eighteen Thousand Only only) per month plus GST as applicable, on releasing of your monthly Concurrent Audit report within 15 Days of the next month. **Only 75% of Audit fees will be paid, if the Concurrent Audit Report is released after 15 days but within the last date of month & 50% if Audit Report is released after last date of next month but before the next month's report is due. No Audit fee will be paid if the report has become due for the second month. The Audit fee shall be paid to you after release of the report and it will be credited in your account.**
4. In the case of any changes of advance figure of the branch during current audit year i.e. 2021-22, the fee will remain same for that year.
5. Please ensure to release your reports within the prescribed timeframe as mentioned above certifying inter-alia, that the "daily routine work of the branch is kept under continuous surveillance to ensure adherence to Bank's systems and procedures and that of RBI and Government of India, in all critical and sensitive areas of branch functioning".
6. Your remuneration will be inclusive of all out of pocket expenses, if any, incurred by you including traveling expenses. Necessary arrangements for inspection of Godowns / Factories / Units /





REF: INSPW: PS: F-80: 234 : DP: 145: 2021

DATE: 09.07.2021

DP: 145

LETTER OF EMPANELMENT

M/s. S GUHA & ASSOCIATES
CJ-19 SECTOR-II SALT LAKE
DT NORTH 24 PARGANAS
KOLKATA - 700091

Mobile No : 8981130133

E-mail ID: mitrasourabh983@gmail.com

RBI REF. No: 73157

Dear Sir/s,

Sub: Concurrent Audit Assignment in Canara Bank - Empanelment - Regarding.
Ref: Our Letter of offer- INSW/PS/F-80/DP 145 /2021 dated 24.06.2021

We had vide our e-mail dated 26.06.2021 informed you that you/your Firm has been provisionally selected to conduct Concurrent Audit of our KOLKATA CHOWRINGHEE ESPLANADE branch/ unit DP 145 for the period from July 2021 - June 2022 and also informed you to submit soft copies of documents as proof.

We are pleased to inform you that you are empaneled for conducting Concurrent Audit as per details mentioned below:

- | | |
|---------------------------------|--|
| 1. Period of empanelment | : From 01 st July 2021 to 30 th June |
| 2. Allotted Branch/Service Unit | : KOLKATA CHOWRINGHEE |
| 3. Fee payable per month | : Rs.23000 /- |

We request as under:

1. To inform the commencement of audit to respective (a) Zonal Inspectorates, (b) Inspection Follow-up Section of Circle Office, preferably through branch / branch head email on the same day of commencement.
2. To obtain branch specific briefing, if any, required from the respective Zonal Inspectorates.
3. To commence the concurrent audit of the above mentioned branch/unit immediately after informing concerned Zonal Inspectorate.
4. To submit full set of all Documents/Copies to Branch office also towards compliance of Due diligence / KYC norms.

Kindly note that Bank will not be sending any hard copy of this LETTER OF EMPANELMENT.

This empanelment is made for a specific period (From 1st July 2021 to 30th June 2022) for audit of the specific branch and stands automatically terminated on completion of this period. However, please note that this is without prejudice to Bank's rights & discretion to terminate the services of the auditors when



REF: INSPW: PS: F-80: 336: DP:19500: 2023

DATE: 13.07.2023

DP: 19500

LETTER OF EMPANELMENT

M/s. S GUHA & ASSOCIATES
AE-441 SECTOR-I SALT LAKE
DT : NORTH 24 PARGANAS
KOLKATA - 700064

Mobile No.: 8981130133
UCN: 73157

E-mail ID: mitrasourabh983@gmail.com

Dear Sir/s,

Sub: Empanelment of Continuous Audit Assignment in Canara Bank
Ref: Our Letter of offer- INSW/PS/F-80/322/DP 19500/2023 dated 28.06.2023

We had vide our e-mail dated 28.06.2023 informed you that you/your Firm has been provisionally selected to conduct Continuous Audit of our KOLKATA N S ROAD-II branch/ unit DP 19500 for the period from July 2023 – June 2024 and also informed you to submit soft copies of documents as proof.

We are pleased to inform you that you are empaneled for conducting Continuous Audit as per details mentioned below:

- | | |
|---------------------------------|---|
| 1. Period of empanelment | : From 01 st July 2023 to 30 th June 2024 |
| 2. Allotted Branch/Service Unit | : KOLKATA N S ROAD-II(19500) |
| 3. Fee payable per month | : Rs.35000/- + applicable taxes |

We request as under:

1. To inform the commencement of audit to respective (a) Zonal Inspectorates, (b) Assurance Section of Circle Office, preferably through branch / branch head email on the same day of commencement.
2. To obtain branch specific briefing, if any, required from the respective Zonal Inspectorates.
3. To commence the Continuous audit of the above mentioned branch/unit immediately after informing concerned Zonal Inspectorate.
4. To submit full set of all Documents/Copies to Branch office also towards compliance of Due diligence / KYC norms.

Kindly note that Bank will not be sending any hard copy of this LETTER OF EMPANELMENT.

This empanelment is made for a specific period (From 1st July 2023 to 30th June 2024) for audit of the specific branch and stands **automatically terminated** on completion of this period. However, please note that this is without prejudice to Bank's rights & discretion to terminate the services of the auditors when the performance is found to be wanting or if the documents/copies/details furnished in the application turns out to be untrue at any point of time later.



The (a) Roles & responsibilities of the Continuous Auditor and (b) Letter of Authority would be sent separately by our Zonal Inspectorates.

Manual of Instructions/guidelines, formats and checklists etc., are provided in our intranet (called CANNET) >>> Quick Links >>> Inspection Wing. Other guidelines, HO Circulars, Manuals, etc. can be viewed from our Intranet.

For Further clarifications/references, please contact:

DEPUTY GENERAL MANAGER, ZI Kolkata

PH. NO: 033 - 22815933

E-MAIL: zicokol@canarabank.com;

With Best Wishes.

Yours faithfully,



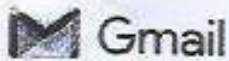
BALVINDER KUMAR
DEPUTY GENERAL MANAGER

CC to:

	Office	Mail ID
1.	Zonal Inspectorate, ZI Kolkata	zicokol@canarabank.com;
2.	Assurance Section, C.O., Kolkata	asrcokol@canarabank.com;
3.	Branch / Office: KOLKATA N S ROAD-II	cb19500@canarabank.com



2019-20



S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Concurrent Audit of BO: Singur (D No. 016220), eUBI CO: Hooghly.

2 messages

PNB ZAO KOLKATA <zaokol@pnb.co.in>
Reply-To: zaokol@pnb.co.in
To: sguhaassociates@gmail.com

Wed, Sep 9, 2020 at 5:38 PM



Zonal Audit Office, 1st Floor, PNB House, 18A-Brabourne Road, Kolkata -1, Phone: 033-40195320 FAX: 033-40195317, email: zaokol@pnb.co.in

E-Mail only

Date: 08.09.2020

M/s S Guha and Associates

Email: sguhaassociates@gmail.com

PH- 8981130133

Reg: Concurrent Audit of BO: Singur (D No. 016220), eUBI CO: Hooghly.

Dear Madam/Sir,

This has reference to your empanelment for Concurrent audit under PNB - ZAO Kolkata and your acceptance of concurrent audit at BO: **Singur (D No. 016220), eUBI CO: Hooghly.**

You are requested to commence the Concurrent audit of BO: **Singur (D No. 016220), eUBI CO: Hooghly** immediately.

The said assignment would be initially for one year and extendable for a further period of one year only, based on satisfactory performance in every quarter.

You are also advised to ensure continuity of concurrent Audit of the branch.

4

Fwd: Renewal of Concurrent Audit For The Year 2024-25

1 message

Sourabh Mitra <mitrasourabh983@gmail.com>

20 June 2024 at 15:53

To: ASIM SENGUPTA <asimsg55@gmail.com>, S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>, sgamdimran@gmail.com

Regards,

Sourabh Mitra

Partner

S. Guha & Associates

Chartered Accountants

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

From: **Inspection - Concurrent Audit** <inspconcaudit@jobnet.co.in>

Date: Thu, Jun 20, 2024 at 10:01 AM

Subject: Renewal of Concurrent Audit For The Year 2024-25

To: mitrasourabh983@gmail.com <mitrasourabh983@gmail.com>

**इण्डियन ओवरसीज़ बैंक****Indian Overseas Bank**

दूरभाष Telephone-044-28519563

केंद्रीय कार्यालय: पी.बी.नं.: 3765, 763, अन्ना सालै, चेन्नै -600002

Central Office: P.B.No.: 3765, 763, Anna Salai, Chennai- 600002

निरीक्षण विभाग Inspection Department

ईमेल Email: inspconcaudit@jobnet.co.in

CO/INS/174/CA/144 /2024-25**Date:19.06.2024**

To

M/s S GUHA AND ASSOCIATES

Chartered Accountants

Phone: 8981130133

Email:mitrasourabh983@gmail.com

Dear Sir/Madam,

**Renewal of Concurrent Audit For The Year 2024-25, INDIA EXCHANGE PLACE,
KOLKATA Branch, Code: 15 , KOLKATA I Region for the period from 1st July 2024**

Fwd: Renewal of Concurrent Audit Assignment for the year 2023-24

1 message

Sourabh Mitra <mitrasourabh983@gmail.com>

Mon, Jun 19, 2023 at 4:13 PM

To: ASIM SENGUPTA <asimsg55@gmail.com>, S GUHA & ASSOCIATES Chartered Accountants
<sguhaassociates@gmail.com>, imranworksguha@gmail.com

Regards,

Sourabh Mitra
Partner
S. Guha & Associates
Chartered Accountants

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

From: **Inspection - Concurrent Audit** <inspconcaudit@iobnet.co.in>

Date: Mon, Jun 19, 2023 at 4:12 PM

Subject: Renewal of Concurrent Audit Assignment for the year 2023-24

To: mitrasourabh983@gmail.com <mitrasourabh983@gmail.com>

**इण्डियन ओवरसीज़ बैंक****Indian Overseas Bank**

दूरभाष Telephone-044-28519563

केंद्रीय कार्यालय: पी.बी.नं.: 3765, 763, अन्ना सालै , चेन्नै -600002

Central Office: P.B.No.: 3765, 763, Anna Salai, Chennai- 600002

निरीक्षण विभाग Inspection Department

ईमेल Email: inspconcaudit@iobnet.co.in

CO/INS/174/CA/62 /2023-24

Date: 15.06.2023

To

M/s S GUHA AND ASSOCIATES

Chartered Accountants

Contact No: 8981130133

Mail ID: mitrasourabh983@gmail.com



Fwd: Assignment of Concurrent Audit for the year 2022-23

1 message

Sourabh Mitra <mitrasourabh983@gmail.com>

Thu, Jun 30, 2022 at 11:59 AM

To: S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>, imranworksguha@gmail.com

Regards,

Sourabh Mitra
Partner
S. Guha & Associates
Chartered Accountants

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

From: **Inspection - Concurrent Audit** <inspconcaudit@iobnet.co.in>

Date: Wed, Jun 29, 2022 at 4:11 PM

Subject: Assignment of Concurrent Audit for the year 2022-23

To: mitrasourabh983@gmail.com <mitrasourabh983@gmail.com>



Indian Overseas Bank

INSPECTION DEPARTMENT

Central Office

763 Anna Salai, Chennai 600 002

Email-inspconcaudit@iobnet.co.in

Phone: +91 44 2851 9563

CO/INS/174/CA/35 /2022-23**Date: 29.06.2022**

M/s S GUHA AND ASSOCIATES

Chartered Accountants

Contact No 8981130133



**Ref : Ack No:IOBCA2201725 - Assignment for Concurrent Audit of the year 2022-23,
Branch: INDIA EXCHANGE PLACE, Kolkata Code:15 Region:KOLKATA I for the
period from July 2022 to June 2023**

We are pleased to advise you the assignment of concurrent audit of our INDIA EXCHANGE PLACE, Kolkata Branch, Code:15 for the period from 1st July 2022 to 30th June 2023.

You are advised to visit the Branch at the address given below and obtain the following documents (available in INTRANET under path CO DEPT>INSPECTION-9012>Old Dept. Link>Concurrent Audit) from Branch Manager and submit to the BRANCH MANAGER on or before 07.07.2022 as a token of your acceptance of the assignment.

1. Letter of Acceptance with Annexure
2. Declaration form of fidelity
3. Undertaking for Do's and Don'ts
4. Introduction letter of Audit Assistants as per prescribed format.

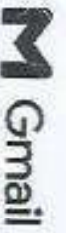
Address: P-35 INDIA EXCHANGE PLACE,P.B.NO.2526,CALCUTTA,700001

Other terms and conditions are as follows:

a) Your firm shall continue to satisfy the eligibility norms for appointment of Chartered Accountants as Concurrent Auditors, as prescribed by the Bank from time to time.



b) The assignment is on fixed monthly remuneration basis. The Bank shall not pay other expenses of any kind whatsoever. Applicable taxes will be paid in addition to the fees wherever payable & TDS will be deducted as per applicable rates. Your firm shall be entitled for monthly fees of **Rs.25000 pm** as per the Category of the Branch as on 31.03.2022. Fees shall be paid by the Branch with the concurrence of Regional Office on submission of the report. If there is a delay in submission of report (as per point no. f)



S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Renewal of Concurrent Audit Assignment for FY 2020-21(Sol- Behala - Kolkata, RBG, 1184)

5 messages

Sudipta Sinha <sudipta.sinha@idbi.co.in>

Reply-To: sudipta.sinha@idbi.co.in

To: sguhaassociates@gmail.com

Cc: bikanjit.bhattacharya@idbi.co.in, shivesh.kumar@idbi.co.in, nutan.k@idbi.co.in, das,pk@idbi.co.in, j.sarnad@idbi.co.in

Thu, Jul 30, 2020 at 12:41 PM

Partner,

S. Guha & Associates

Dear Sir/Madam,

Concurrent Audit Assignment

With reference to the above, we wish to inform you that IDBI Bank has identified your firm for the extension of Concurrent Audit assignment on the existing terms and conditions and existing fees. Brief details of the assignment are as under:

Sr. No.	Particulars	Details
1	Branch Name, Vertical, Sol id	Behala - Kolkata, RBG, 1184
2	Previous Concurrent Audit Tenure	01.08.2019 to 30.06.2020
3	Present Concurrent Audit Tenure	01.07.2020 to 30.06.2021





md imran <imranworksguha@gmail.com>

Fwd: Renewal of Concurrent Audit Assignment for 2023-24

1 message

S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

To: imranworksguha@gmail.com

Wed, Jul 12, 2023 at 10:54 AM

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

From: Shibanee Patil <Shibanee.Patil@idbi.co.in>

Date: Wed, Jul 12, 2023 at 1:48 AM

Subject: Renewal of Concurrent Audit Assignment for 2023-24

To: <sguhaassociates@gmail.com>

Cc: <mazharkhan.pathan@idbi.co.in>, <tanmay.ray@idbi.co.in>, <sudhir.bhardwaj@idbi.co.in>, <amitkumar.jaiswal@idbi.co.in>, <concurrentaudit.ho@idbi.co.in>

Partner,

S. Guha & Associates

CJ-19, Sector-II, Salt Lake City North 24 Parganas West Bengal

☎: 8981130133

Dear Sir/Madam,



Concurrent Audit Assignment

With reference to the above, we wish to inform you that IDBI Bank has identified your firm for the extension of Concurrent Audit assignment existing terms and conditions and revised fees. Brief details of the assignment are as under:

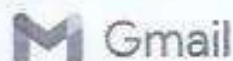
Sr. No.	Particulars	Details
1	Branch Name	KOLKATTA-SALT LAKE
2	Vertical	RBG
3	Sol id	184
4	Present Concurrent Audit Tenure	01.07.2023 to 30.06.2024
5	Monthly Fees payable for the FY 2023-24 (Excluding Taxes)	Rs.25000 /-
		Twenty Five Thousand Only

2. You are advised to give your confirmation by email on or before EOD Tomorrow.

3. It may be noted that all the Concurrent Audit Reports are compulsorily to be submitted in the Audit Management System (AMS) every month (except few centralized activities). The timeliness for submission of Audit reports is as under:

- Concurrent Audit Report to be released in AMS by 10th of the following month.
- Auditee Units to give the compliances to the Concurrent Audit Report by 20th in AMS.
- After submission of the compliances in AMS by the Auditee Unit, the Concurrent Auditor is required to submit the final copy of the vetted compliance Audit report in AMS by 30th.





S.GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Concurrent Audit Assignment-Sol:184,Kolkata-Salt Lake

7 messages

tanmay.ray <tanmay.ray@idbi.co.in>

Tue, Jul 13, 2021 at 2:30 PM

To: sguhaassociates@gmail.com

Cc: anirban_ray@idbi.co.in, nilay_s@idbi.co.in, j.samad@idbi.co.in, mazharkhan.pathan@idbi.co.in, suvra.ukil@idbi.co.in, sudipta.sinha@idbi.co.in, concurrentaudit.ho@idbi.co.in

Partner

S. Guha & Associates

CJ-19, Sector-II, Salt Lake City

☎: 33-23609686, 8981130133

Dear Sir/Madam,

Concurrent Audit Assignment

With reference to the above, we wish to inform you that IDBI Bank has identified your firm for the Concurrent Audit assignment. The brief particulars of the assignment are as under:

Sr.No.	Particulars		Details
1	Branch Name		Kolkata-Salt Lake
2	Branch SOL ID & Vertical		Sol - 184, Vertical - RBG
3	Branch Address		IDBI Bank Ltd. D1, Salt Lake Electronic Complex, ,Block EP & GP, Sector V,(Institute of Engineering and Management Campus),North 24 Parganas,700091
4	Contact Person	Name	Shri Anirban Ray
		Number	9830569116
6	Monthly Fee – (Excluding Service Tax)		Rs.24500/-
			Rupees Twenty Four Thousand Five Hundred Only





S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Fwd: FW: Renewals of Concurrent Auditors from 01-July-2021 to 30-June-2022

8 messages

Ghosh and Associates <ghoshandassociatesca@gmail.com>

Thu, Jul 8, 2021 at 5:14 PM

To: S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>

Forwarded message

From: Followup Audit Cell (Kolkata) <Kolkata.FAC@bankofindia.co.in>

Date: Wed, 7 Jul 2021, 5:24 pm

Subject: FW: Renewals of Concurrent Auditors from 01-July-2021 to 30-June-2022

To: CA NAGER BAZAR (sbsassociates1@gmail.com) <sbsassociates1@gmail.com>, CA KOLKATA (krishanufca.b@gmail.com) <krishanufca.b@gmail.com>, Ghosh and Associates <ghoshandassociatesca@gmail.com>, shuhaassociates@gmail.com <shuhaassociates@gmail.com>, bannerjeeamitkumar28@gmail.com <bannerjeeamitkumar28@gmail.com>, jahar_bhowmik@maheswarassociates.co <jahar_bhowmik@maheswarassociates.co>, kalyanhazra@ymail.com <kalyanhazra@ymail.com>

Cc: Eastern Zonal Audit Office <Eastern.Zao@bankofindia.co.in>, Kolkata Zonal Office <ZO.Kolkata@bankofindia.co.in>, Samir Kumar Nirod Chattopadhyay <Samir.Chattopadhyay@bankofindia.co.in>, Motilal Singh <Motilal.Singh@bankofindia.co.in>, Shyamal Kumar Das <Shyamal.Das2@bankofindia.co.in>, Nager Bazar <NagerBazar.Kolkata@bankofindia.co.in>, Kolkata <Kolkata.Kolkata@bankofindia.co.in>, Anandapuri <Anandapuri.Kolkata@bankofindia.co.in>, Mission Row <MissionRow.Kolkata@bankofindia.co.in>, Jodhpur Park <JodhpurPark.Kolkata@bankofindia.co.in>, Bow Bazar <BowBazar.Kolkata@bankofindia.co.in>, Kolkata Service <Service.Kolkata@bankofindia.co.in>

महोदय/महोदया,

We refer to the trail mail from Head Office Inspection and Audit department dated 29-06-2021,

This is to bring your kind notice that the competent authority has approved the renewal of the Concurrent Auditors of the below stated branch for third year.

SR NO	BRANCH	CA FIRM
1	NAGER BAZAR	S B A ASSOCIATES
2	KOLKATA MAIN	KRISHANU BHATTACHARYYA & ASSOCIATE
3	BARRACKPORE	GHOSH & ASSOCIATES
4	MISSION ROW	S GUHA & ASSOCIATES
5	JODHPUR PARK	AMIT K BANERJEE & ASSOCIATES



Appointment Letter Concurrent Audit Bank Of India Branch

2 messages

Vinay Mishra <Vinay.Mishra@bankofindia.co.in>

To: "sguhaassociates@gmail.com" <sguhaassociates@gmail.com>

Fri, Jul 24, 2020 at 4:50 PM



INSPECTION AND AUDIT DEPARTMENT, HEAD OFFICE

संदर्भ/Ref No: HO:I&A:SY:2020-21:287

दिनांक/Date: 24-07-2020

To,

S. Guha and Associates,

sguhaassociates@gmail.com

मोबाइल नंबर /Mobile No-8981130133

यू सी एन नंबर /UCN No. 073157

श्रीमान/ Dear S. Guha and Associates

समवर्ती लेखा परीक्षक के रूप में आपकी नियुक्ति

Your appointment as Concurrent Auditor of

KOLKATA RETAIL HUB-4058 of KOLKATA Zone

under EASTER_ZAO Zonal Audit Office

We have received your Letter of Acceptance, indicating acceptance of the terms and conditions mentioned in our offer letter No.HO:I&A:SY:2020-21: dated for Concurrent Audit assignment w.e.f 01.07.2020 of KOLKATA RETAIL HUB Branch (including Extension Counters/ Currency Chest, if any) in KOLKATA Zone.

हमें आपके पत्र की स्वीकृति मिली है, जो ब्रेक ऑफ इंडिया में समवर्ती लेखापरीक्षा के कार्य के लिए हमारे प्रस्ताव पत्र में उल्लिखित नियमों और शर्तों की स्वीकृति दर्शाती है।

2. We are now pleased to advise your appointment as Concurrent Auditor of our KOLKATA RETAIL HUB for a period of Thirty Six (36) months from 01.07.2020 to 30.06.2023, subject to annual review by Head Office, based on the performance and recommendation of Zonal Office and Zonal Audit Office and scrutiny of Annexures submitted, with monthly fixed remuneration of Rs. 30000/- plus applicable GST) and Tax deduction at source (TDS) at the rate applicable from time to time as per Income Tax Act. जैसा कि ऊपर बताया गया है, हम आपकी शाखा के समवर्ती लेखा परीक्षक के रूप में आपकी नियुक्ति को सूचित करते हुए प्रसन्न हैं।

3. You are required to go through the Concurrent Audit reports of the earlier months and follow-up carefully regarding the un-rectified irregularities/open items reported in the previous reports, if the branch is already under



Mohammed Imran <imranmdadnan@gmail.com>

Fwd: ASSIGNMENT OF CONCURRENT AUDIT

1 message

S GUHA & ASSOCIATES Chartered Accountants <sguhaassociates@gmail.com>
To: imranmdadnan@gmail.com

Sat, Oct 3, 2020 at 8:54 PM

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

From: HO INSPECTION <hoinspection@indianbank.co.in>
Date: Mon, Sep 28, 2020 at 1:24 PM
Subject: ASSIGNMENT OF CONCURRENT AUDIT
To: sguhaassociates@gmail.com <sguhaassociates@gmail.com>

Inspn:CA:2020-21

25.09.2020

M/s. S GUHA & ASSOCIATES
Chartered Accountants
CJ-19, Sector-II, Salt Lake, District North 24 Parganas, Kolkata

Dear Sirs,

SUB: Concurrent Audit of PARK STREET Branch

We have pleasure in appointing you, as one of the Concurrent Auditors of our Bank to conduct the concurrent audit of our PARK STREET branch for the period from 01-10-2020 to 30-09-2021. The scope / types of activities to be covered and other Terms & Conditions are already accepted by you while applying for Concurrent Audit.

The fee for audit of appointment are given below.

1. The appointment of your firm as concurrent audit, shall consist of at least one competent Chartered Accountant, with experienced Assistant / Assistants, who should attend the branch on all working days continuously throughout the period of assignment. The presence of the qualified Chartered Accountant at the branch must be ensured for minimum of 15 days in a calendar month. The concurrent audit fee will be Rs.18500 (Rupees EIGHTEEN THOUSAND FIVE HUNDRED ONLY) per month plus GST. Professional Fees will be paid subject to deduction of tax at source at the rate applicable from time to time as per provisions of Income Tax Act. No Traveling Allowance / Halting Allowance is payable by the Bank. You should ensure that your firm has adequate number of Chartered Accountants and other qualified / experienced staff to undertake the assignment of concurrent audit.
2. You should submit your monthly bill of concurrent audit fees along with the HARD COPY of Flash report, Discussion & Attendance report together with two certificates signed by the auditor with membership number & seal along with the signature of the Branch Manager to the Inspection Centre concerned after REPORT RELEASE in the e-audit system for that month, so as to receive the payment from them. The payment will be made by way of NEFT, to the Firm's account.

We furnish below the address, Phone nos. & email of the Branch, Zonal Office and Inspection Centre allotted to you, under whose jurisdiction the Branch falls and from whom you may seek assistance / guidance, if any, required.

INDIAN BANK, ✓
PARK STREET BRANCH
INDIAN BANK,
ZONAL OFFICE,
INDIAN BANK,
INSPECTION CENTRE,
57
PARK STREET
1ST FLOOR KOLKATA-700 016
br.parkstreet@allahabadbank.in
1ST 2ND FLOOR ALLAHABAD BANK BUILDING
377/378 GD BLOCK SECTOR III SALT LAKE
KOLKATA
zo.kolkataurban@allahabadbank.in
1st Floor Indian Bank Main Branch, c/o IS Cell
14 India Exchange Place



Engagement Letter to ASM Assignment

Appendix-2

Ref. No.: UBI:MCB:KOL:128

Date: 07.05.2022

To:

S. Guha & Associates (Chartered Accountants)
CJ - 19, Sector - II, Salt Lake,
North 24 Pragana, Kolkata - 700091

Dear Sir / Madam,

ENGAGEMENT FOR SPECIALISED MONITORING (ASM)

1. We are glad to appoint you as Agency for Specialized Monitoring (ASM) to undertake specialized monitoring assignment of M/s Krishna Tissues P. Ltd. banking with us.
2. This letter (the "Engagement Letter") sets out the scope of services and the terms of the engagement.
3. Scope of work: The Monitoring Agency shall perform as per the scope of work set out in Appendix A in relation to the above Company / Firm. You are requested to conduct the monitoring on a continuous basis starting from 01.01.2022 onwards till 31.12.2024 (subject to performance assessment of the ASM every year) and submit your comprehensive report to the undersigned within 15 days from the close of the month/quarter/ periodicity stipulated.

If the report is not submitted by the ASM within the stipulated time i.e., within 15 days, necessary action may be initiated against the ASM by the appointing authority which includes reduction of professional fee as under:

If delay in submission of report is 15 days from the permitted period, the ASM fee will be reduced by 5%.

If the delay in submission of report is beyond 30 days from the permitted period, the ASM fee will be reduced by 10% for respective month/quarter/period.

4. The ASM report is to be submitted as per sample format furnished in the enclosure to the addresses of our branch /offices mentioned in the letter. The ASM report shall reveal the true and fair assessment keeping in view all the factors relating to operations of the borrowal entity. There shall not be any disclaimer clause incorporated in the ASM report for any reason whatsoever.



CA. Manoj Fadnis

President



**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

ICAI Bhawan, Indraprastha Marg,
New Delhi - 110 002, INDIA

CA. Sumantra Guha
M/s Guha & Associates
Chartered Accountants
16/1 Girish Vidya Ratna Lane
Kolkata- 700074

September 16, 2015

Dear CA. Sumantra Guha Ji,

Sub: Contribution to Swachh Vidyalaya Abhiyaan

It is really heartening to note that you have offered your services for the physical verification of toilets constructed under the Swachh Vidyalaya Abhiyaan on pro bono basis. It is a noble initiative of Indian government in the direction of improvement in general hygiene and sanitation. It is also a mammoth task wherein more than 1.5 lakh toilets including dysfunctional toilets have been taken up by Public Sector Undertakings and corporates for construction or repairs.

On behalf of ICAI and CA fraternity I take pride in being involved in the Abhiyaan under the aegis of Ministry of Power, Coal and New & Renewable Energy. It is a great opportunity for all of us to contribute our services for the creation of better sanitation facilities in the schools located in different parts of the country. In the direction, physical verification of a few school toilet blocks have already been assigned to you and you must be seized of the matter. I would request you to submit your reports to the respective Central Public Sector Undertakings (CPSUs) under intimation to the Institute at the earliest.

Our contribution to the endeavour will not only help in sanitation conditions but also go a long way in furthering education to all without any discrimination on the basis of social class or gender.

Thanking you,

Yours truly,

Manoj Fadnis

(CA. Manoj Fadnis)



CA. Manoj Fadnis

President



**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

ICAI Bhawan, Indraprastha Marg,
New Delhi - 110 002, INDIA

CA. Sumantra Guha
M/s Guha & Associates
Chartered Accountants
16/1 Girish Vidya Ratna Lane
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Thanking you,

Yours truly,

Manoj Fadnis

(CA. Manoj Fadnis)

