

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 .

[Print Letter](#)



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

ADUR SHAH E. J. (11/11/11)

No. 929/CA V/Fin/51-100/NS/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. Decrease 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)
123144/1/11/11



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				



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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

System Generated

Barcode/QR code



AAXFS6822P05746911461231022ce1dbabb231396a6b267b58f4da03917c1e972c2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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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



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.



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

