

Schedule I : Information Fact Sheet

(For new empanelment)

Name of the Firm :	Mitra Roy & Datta, Chartered Accountants
Address :	11C, Raja Basanta Roy Road, Kolkata – 700026
Year of Establishment :	1994
Telephone No : (033) 3544-1717	Email Address : mitraroydatta@gmail.com
Fax no : NIL	Contact person : CA Kingsuk Datta. Partner-in-charge Mobile: +91 94330 12581 and +91 98309 22581

<p>Empanelment Others : C&AG of India (Empanelment No: CA 0631) Reserve Bank of India (Empanelment No : 073188)</p> <p>TPN :</p> <p>Permanent Account Number (PAN) in India : AAFFM3773M GSTIN in India : 19AAFFM3773M1ZP</p> <p>Firm Profile: Enclosed. (as per the schedule II)</p> <p>B/Sheets : (01/04/2021 to 31/03/2022, 01/04/2022 to 31/03/2023 and 01/04/2023 to 31/03/2024 Enclosed)</p> <p>Constitution of Firm (Please tick)</p> <table border="1"> <tr> <td>Partnership</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Proprietorship</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Others</td> <td><input type="checkbox"/></td> </tr> </table>	Partnership	<input checked="" type="checkbox"/>	Proprietorship	<input type="checkbox"/>	Others	<input type="checkbox"/>	<p>Consultancy Works (Please tick)</p> <table border="1"> <tr><td>Management</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Tax</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Acts</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>IT</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Accounting Manuals</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Other Manuals</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Project Appraisals</td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Others :</td><td><input type="checkbox"/></td></tr> <tr><td>(Specify)</td><td></td></tr> </table> <p>Knowledge & Expertise : (Please tick)</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr> <td>• International Standard on Auditing (ISAs)</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>• International Financial Reporting Standards</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>• Bhutanese Accounting Standards</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Management	<input checked="" type="checkbox"/>	Tax	<input checked="" type="checkbox"/>	Acts	<input checked="" type="checkbox"/>	IT	<input checked="" type="checkbox"/>	Accounting Manuals	<input checked="" type="checkbox"/>	Other Manuals	<input checked="" type="checkbox"/>	Project Appraisals	<input checked="" type="checkbox"/>	Others :	<input type="checkbox"/>	(Specify)		Particulars	Yes	No	• International Standard on Auditing (ISAs)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	• International Financial Reporting Standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	• Bhutanese Accounting Standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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• Bhutanese Accounting Standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>																																			

General Information

Staff Strength (Insert numbers)		Size of Firm	Small / Medium / Large
Partners	8	Size of Office	Small / Medium / Large
Chartered	1	Affiliation with Int. Firms	Yes / No
Cost Acct.	2		
Non-Acct. (At least Commerce Graduates)	12	Competency to conduct (Please tick)	
Others (Articled Assistants)	8	Financial Audit	<input checked="" type="checkbox"/>
		Proprietary Audit	<input checked="" type="checkbox"/>
		Compliance Audit	<input checked="" type="checkbox"/>
		Fraud Investigation	<input checked="" type="checkbox"/>
		Evaluation of Internal Controls	<input checked="" type="checkbox"/>
Support	2		
Total	33		



Other Information	<ul style="list-style-type: none"> • Litigation against Firm • Peer Review • Special achievements / recognition • International affiliation 	<ul style="list-style-type: none"> • NIL • Yes (Certificate No. 012813) • •
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To be completed by RAA only

General Impressions (meetings)	Poor / Good / Very Good
Descriptive Remarks by member of the Audit Committee of 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.



Schedule II: Firm Profile**1. Firm Overview:****1.1. Introduction:**

MITRA ROY & DATTA, Chartered Accountants (the firm), formed in **1994**, as a partnership, has been providing the professional support and services in the areas of Audit, Taxation, System Development and Management Consultancy.

Over the period the firm has continued its team building process with an object of catering the growing and ever-changing requirements of the cross-section of clients of different sectors in the different field of their operations in the areas of financial audits, direct and indirect taxation, forensic audit, management consultancy and other financial services.

The team comprises the experienced, hardworking, well trained and disciplined personnel headed and directed the Partners of the firm, who have a resounding experience in the areas of finance, accounts, taxation, administration and management services for years together.

The clientele covers Public Sector Undertakings, Multinational & Pan Indian Corporate Bodies, Nationalised Banks, Non-Banking Financial Corporations engaged in manufacturing and servicing (including financial services) and Multilateral Funded Government Sectors engaged in social services and Infrastructure Development Programme.

1.2. Business/Legal Structure:

We are a firm constituted under Indian Partnership Act, 1932 on 1st February 1994 with CA Kingsuk Datta, CA Alope Roy and CA Ashish Kumar Mitra (since deceased) and registered with the Institute of Chartered Accountants of India. (ICAI registration certificate is attached herewith).

1.3. Location and Reach:

The Head Office is located at:
11C, Raja Basanata Roy Road,
Kolkata 700026, West Bengal
India



2. Services Offered:

2.1. Audit & Assurance:

(i) Statutory Audit,

Client	Sector
Bharat Coking Coal Ltd.	Coal
The West Bengal Power Development Corporation Ltd.	Power
Tripura Natural Gas Company Ltd.	Oil & Gas
Export Credit Guarantee Corporation Ltd.	Insurance
National Insurance Company Ltd.	Insurance
Hooghly Printing Company Ltd.	Manufacturing
Khardah Cooperative Bank Ltd.	Banking
Liluah Cooperative Bank Ltd.	Banking
Nabagram Peoples Cooperative Credit Bank Ltd.	Banking
United Bank of India	Banking
Punjab National Bank	Banking
Union Bank of India	Banking
State Bank of India	Banking
West Bengal Infrastructure Development Finance Corporation Ltd.	NBFC
Paschim Banga Samagra Siksha Mission	Service (Education)
SSA Rajya Mission, Tripura	Service (Education)
State Child Protection Society, West Bengal	Service (Social)
West Bengal Essential Commodities Supply Corporation Ltd.	Service (Social)
West Bengal State Health & Family Welfare Samity	Service (Health)
National Housing Development Corporation Ltd. Bhutan	Infrastructure

(ii) Internal Audit,

Client	Sector
Everest Industries Ltd.	Manufacturing
Hindustan Unilever Ltd.	Manufacturing
Howrah Improvement Trust	Infrastructure
Mackintosh Burn Ltd.	Infrastructure
Saraswaty Press Ltd.	Manufacturing
The Shalimar Works (1980) Ltd.	Manufacturing
The West Bengal Small Industries Development Corporation Ltd.	Service (Social)
Tripura Industrial Development Corporation Ltd.	Service (Social)
Tripura Tea Development Corporation Ltd.	Manufacturing
West Bengal Housing Infrastructure Development Corporation Ltd.	Infrastructure
West Bengal Pharmaceutical & Phytochemical Development Corporation Ltd.	Manufacturing

Client	Sector
West Bengal State Health & Family Welfare Samity	Service (Health)
West Bengal Financial Corporation	Service (Financial)
West Bengal State Minor Irrigation Corporation Ltd.	Service (Social)
West Bengal State Warehousing Corporation	Service (Social)
West Bengal Text Book Corporation Ltd.	Manufacturing
West Bengal State Electricity Distribution Company Limited	Power
Eastern Coal Fields Limited	Coal

(iii) Concurrent Audit

Client	Sector
Allahabad Bank	Banking
State Bank of India	Banking
Central Bank of India	Banking
UCO Bank	Banking
Union Bank of India	Banking
Canara Bank	Banking
Oriental Bank of Commerce	Banking
United Bank of India	Banking

2.2. Taxation Services:

Client	Sector
Hooghly Printing Company Ltd.	Manufacturing
Khardah Cooperative Bank Ltd.	Banking
Nabagram Peoples Cooperative Credit Bank Ltd.	Banking
United Bank of India	Banking
Punjab National Bank	Banking
Union Bank of India	Banking
State Bank of India	Banking
The West Bengal Power Development Corporation Ltd.	Power
Tripura Tea Development Corporation Ltd.	Manufacturing

2.3. Forensic Audit

Client	Sector
Eastern Railways Employees Cooperative Bank Ltd.	Banking

2.4. Advisory Services:

Client	Sector	Service Nature
Tripura State Electricity Corporation Ltd.	Power	Finalisation of Ind AS Complied Financial Statements
Hindustan Unilever Ltd.	Manufacturing	Indirect taxation
New Town Electric Supply Co. Ltd.	Power	Finalisation of accounts
New Town Kolkata Development Authority	Infrastructure	Indirect taxation
West Bengal Housing Infrastructure Development Corporation Ltd.	Infrastructure	Direct & Indirect Taxation
West Bengal State Warehousing Corporation	Service (Social)	Finalisation of accounts
New Town Telecom Infrastructure Development Co. Ltd	Tele Communication	Finalisation of accounts
Tripura Housing & Construction Board	Infrastructure	Finalisation of accounts & Indirect taxation
Indian Museum	Service (Social)	Finalisation of accounts
Tripura Jute Mills Ltd.	Manufacturing	Finalisation of accounts
Tripura Tea Development Corporation Ltd.	Manufacturing	Finalisation of accounts
Unilever India Exports Ltd.	Manufacturing	Indirect taxation

2.5. Specialised Services

Client	Sector	Remarks
Deposit Insurance & Credit Guarantee Corporation	Banking	Verification/certification of records and depositor's list

3. Industry Expertise:

3.1. Sector Specialisation:

1. Manufacturing
2. Energy & Power
3. Infrastructure
4. Health Care/Non-profit Organisation
5. Service
6. Financial Services
7. Banking
8. Insurance

3.2. Relevant Experience:

Refer point 2 above



4. Team Composition:

4.1. Leadership Team:

CA Kingsuk Datta, (FCA, ACMA), Founder & Partner-in-Charge

Partner since formation of the Partnership (1st February 1994). Presently Heading the team conducting the statutory audits, internal audits of companies including public sector enterprises engaged in engineering, power and energy, manufacturing, services and infrastructure development and banks & financial institutions.

His expertise covers:

- Handling audits of number of donor fund program of government agencies.
- Development, implementation and monitoring of the accounting and financial systems in corporate business entities.
- Indirect taxation.
- Investigation of frauds and financial irregularities

CA Alope Roy, FCA, DISA (ICAI), CISA (USA), FAFD (ICAI), Founder Senior Partner:

Partner since formation of the partnership (1st February, 1994). Leads the assignments of conducting the statutory audits, internal audits of corporates including public sector enterprises engaged in engineering, manufacturing, services and banks & financial institutions, Non-banking Banking Companies (NBFC). He has attended the **Training on International Standards on Auditing (ISAs) conducted by the Accounting and Auditing Standards Board of Bhutan on 22 – 23 June 2016.**

He is an expert in accounting system development and support.

Expertise also covers:

- Handling audits of number of donor fund program of government agencies
- Development, implementation and monitoring of the accounting and financial systems in corporate business entities
- Direct taxation
- GST
- Investigation of frauds and financial irregularities
- Information system audit

CA Dipak Ranjan Ray: [FCA] Senior Partner

Associated since 2000 having professional career over 40 years as Chartered Accountant in practice. He has expertise in conducting the statutory audits, internal audits, concurrent audits, direct taxation

CA (Ms) Smriti Sil: [FCA, DISA (ICAI)], Partner

Joined as Audit Manager (CA) in 2010 and elevated as Partner on 6th December 2013 and her professional focus is on conducting the statutory audits of Public Sector Undertakings and banks, internal audits, concurrent audits, indirect taxation.

Successfully completed the Certificate Course on Concurrent Audit of Banks conducted by the Institute of Chartered Accountants of India.

CA Tapan Kumar Basu: [FCA, ACMA, LLB], Partner

Partner since 6th December 2013 with in depth experience in administration and professional capacity. Professional Experience in conducting the statutory audits, internal audits, monitoring of accounting & financial systems of corporate entities.

CA Swapan Kumar Sinha Mahapatra: [ACA, DISA (ICAI)], Partner

Associated as Partner since 1st September 2014 with sound experience in "General Insurance Sector" performing in the areas of accounts, investment, insurance development, technical and systems development. Professional experience also covers conducting the statutory audits, internal audits, software development for re-insurance management.

CA Subhajit Jana [ACA, DISA], Partner

Associated as Partner since August 2018, He is having in depth experience in internal auditing and statutory audit. He has attended the **Training Programme on Bhutanese Accounting Standards (BAS) 2015 organized by the Accounting and Auditing Standards Board of Bhutan from 13th to 15th March 2019.**

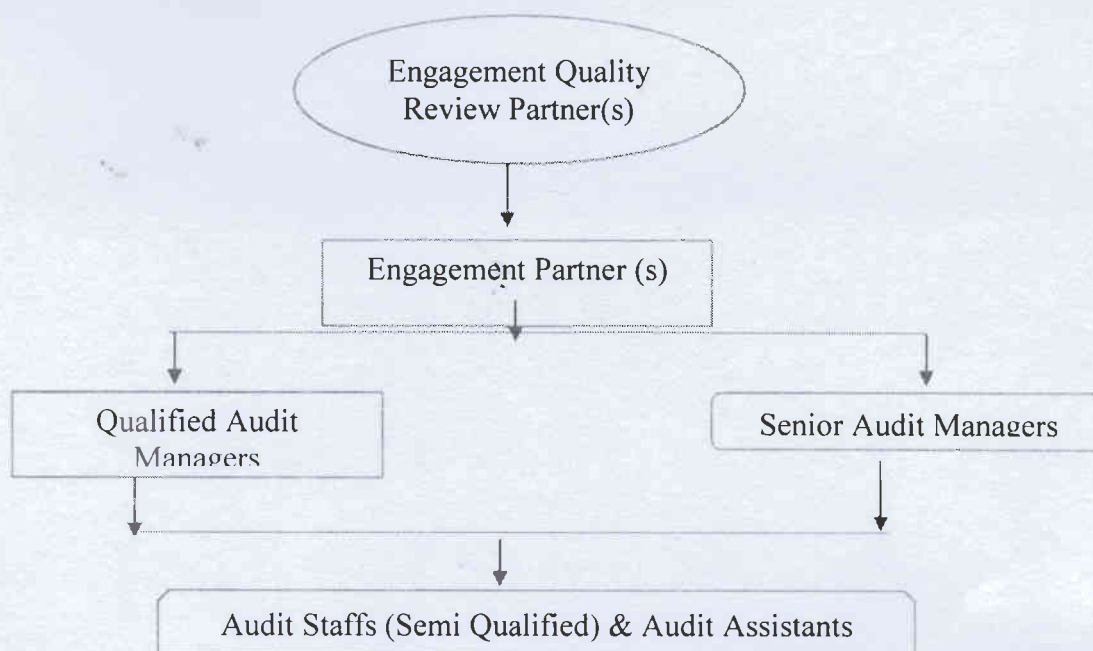
CA Subrata Kumar Sarkar: [ACA]

Associated as Partner since 1st September 2014 with sound experience in accounts & finance and administration.

Professional Experience also covers conducting statutory audits, internal audits



4.2. Audit Team Structure:



4.3. Professional Staffs:

Name	Qualification	Membership No.	Attachement	Enclosure Ref.
CA Debashish Ghosh	FCA	051099	Institute of Chartered Accountants of India	15
CMA Swapan Kumar Pal	ACMA	40365	The Institute of Cost & Works Accountants of India	16
CMA Vishal Sharma	ACMA	47326	The Institute of Cost & Works Accountants of India	17

4.4. Professional Development:

- The Firm has formal Quality Control Manual being updated from time to time with the mandates regarding regular programme for Professional Development of its qualified professional staffs and other audit managers, staffs and trainees.
- The Partners and the Employees Chartered/Cost Accountants are undergoing the Continuous Professional Education Programme as per the requirement of the Institute of Chartered/Cost & Works Accountants of India as a mandatory requirement on regular basis.
- The designated partner organises the Skill Development Programme for the audit staffs and assistants on the accounting and audit standards, taxation and other subjects of professional relevance.

5. Quality Assurance and Compliance:

5.1. Quality Control Framework:

- ✓ The audit and assurance functions are carried out strictly to adhere the Audit Standards as applicable for the time being, keeping in view the requirements of the Chartered Accountants Act, 1949 to observe the ethical standards and to comply the regulatory framework pronounced by the Institute of Chartered Accountants of India and other statutes.
- ✓ The firm has introduced Quality Control mechanism in the line of Standard on Quality Control (SQC-1) issued by the Institute of Chartered Accountants of India.
- ✓ The Audit and Assurance functions by the firm are subject to the Quality Review Process. The audit and assurance functions are carried out by the Engagement Partners with his/her team under the guidance and supervision of the Engagement Quality Review Partner, who oversees and controls the quality and regulatory compliance aspects of the audit and assurance assignment.

5.2. Regulatory Compliance:

The audit and assurance functions are all required to be mandatorily discharged following the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Those Standards of Auditing are designed and mandated as per the International Standards on Auditing (ISA).

5.3. External Peer Reviews:

The firm has regularly gone under the process of Peer Review. The reviews have been conducted by the Peer Reviewers appointed by the Institute of Chartered Accountants of India from time to time. The particulars of Peer Review for the last cycle have been furnished hereunder:

Peer Review Certificate No:	012813	Enclosure Ref 27
Date of the Certificate	03-02-2021	
Valid till	28-02-2025	

6. Technology & Innovation:

6.1 Use of Technology

By automating repetitive tasks, auditors can allocate more time to higher-value activities, such as risk assessment, internal control evaluation, and substantive testing. Automation also reduces the risk of human error, leading to higher quality audit results.

The auditing field is undergoing a seismic shift to emerging technologies. These innovative tools and techniques enhance existing methods and play a crucial role in restructuring the audit landscape. Integrating these cutting-edge technologies is changing the conventional approaches to audit planning, execution, and delivery.

Cloud and other technologies, notably AI and data analytics, have allowed for the audit to deliver more efficiently and effectively.

6.2 Digital Transformation

Digital transformation is changing the way our firm operate and manage audits. Here are some ways digital transformation process is affecting:

- i. Data analysis
- ii. Automation
- iii. Risk assessment
- iv. Data consolidation
- v. Machine learning
- vi. Cloud technology

7. Client Portfolio and Reference:

7.1. Client Base:

Category	Sector	Service Rendered
Private Corporate Sector	Manufacturing	Internal Audit and consultancy Service
Public Sector	Manufacturing, Infrastructure, Coal, Oil & Gas, Power & Service	Statutory Audit, Internal Audits and consultancy Service
Financial Sector (PSUs & Cooperative Sector)	Banks, NBFC, Insurance	Statutory Audit, Concurrent Audit & Specialised Assurance Function
Service Sector (Government sponsored)	Health, Social Development	Special Audit under Court Direction, Concurrent Audits, Statutory Audits and Internal Audit

7.2. Key Clients: (Refer point 2 above for details of key clients)

7.3. Client Testimonials or Case Studies:

Performance/Work Completion Certificates

Client Name	Type of Services	Enclosure No
The West Bengal Power Development Corporation Ltd.	Statutory Audit	18
Bharat Coking Coal Ltd.		19
Tripura Natural Gas company Ltd.		20
West Bengal State Electricity Distribution Company Ltd.	Internal Audit	21
West Bengal Housing Infrastructure Development Corporation Ltd.		22
Everest Industries Ltd	Depot Internal audit	23
West Bengal Housing Infrastructure Development Corporation Ltd.	GST Compliance	24
Indian Museum	Finalisation of Accounts of the Organisation	25
Tripura State Electricity Corporation Ltd.		26

8. Ethical Standards and Independence:

Mitra Roy & Datta, Chartered Accounts maintains the ethical standards and independence. The Quality control Manual adopted by the firm has outlined the framework for compliance of Ethical Instructions and Independence requirements provides that:

Sl, No.	Ethical Aspect	Operative Instructions
a.	Independency	<p>1. The firm should, being appointed for or during handling any audit and assurance assignment shall take utmost care in accepting offer for other assignment to ensure that the said offer does not infringe the independence in any way. (The same shall be recorded in the Review and confirmed by EQRP).</p> <p>2. The engagement partner shall ensure throughout handling the assignment that:</p> <ul style="list-style-type: none"> (i) No member of the firm has any relative associated with the auditee organisation, associate organisation (subsidiary, holding, JV or sister organisation) either as owner or director or employee or any other capacity to have influence on the audit and assurance function to affect the independence. (ii) No member of the firm accepts any valuable gift or hospitality from the client, except the normal customary/practice. (Souvenir, small articles should not be considered as gift.) (iii) There was no Advocacy Threat during the assurance function. (iv) The Engagement Partner shall provide a declaration of Compliance of Independence Requirements. (v) Engagement Partner shall take required steps to remove/replace members of the team in case he/she found susceptible to any threat or his/her independence gets affected with suitable communication to EQRP. (The confirmation required to be recorded in EQR by the Engagement Partner and vetted by EQRP).
b.	Rotation	No Engagement Partner shall handle continuously any audit and assurance assignment more than three year . The EQRP also shall be rotated in the same manner. In exceptional circumstance the said period may be extended but not more than five years .
c.	Communication to Previous Auditors and/or Predecessor	The Previous Auditor(s) shall be communicated before acceptance of any audit and assurance function as per the Ethical Standard. As a good professional gesture, the communication to the firm/professional provided service in the last occasion may be made.
d.	Annual Declaration	Independence and Ethic Partner shall have the responsibility to ensure that all Partners and the Qualified Employees have submitted 'Annual Independence Declaration Form' at the beginning of each financial year.
e.	Assimilation	There shall be workshop (at least annually) to sensitize all the members (Partners, Qualified Employees, Audit Personnel, including the trainees regarding the ethical requirements, including the threats to independence.

9. Certifications and Accreditations:

9.1. Professional Certifications & Membership:

Sl. No.	Certificate Name/Identification	Enclosure Ref
1	Firm Registration Certificate issued by ICAI	1
2	Empanelment with C&AG of India	2
3	FCA Certificate of CA Kingsuk Datta	3
4	FCA Certificate of CA Alope Roy	4
5	FCA Certificate CA Dipak Ranjan Ray	5
6	FCA Certificate of CA Smriti Sil	6
7	FCA Certificate of CA Tapan Kumar Basu	7
8	ACA Certificate of CA Swapan Sinha Mohapatra	8
9	FCA Certificate of CA Subhajit Jana	9
10	FCA Certificate of CA Subrata Sarkar	10
11	CISA, DISA, FAFD & ISAA Certificate of CA Alope Roy	11
12	DISA & Concurrent Audit Certificate of CA Smriti Sil	12
13	DISA, Concurrent Audit Certificate of CA & BAS 2015 of Subhajit Jana	13
14	DISA Certificate of CA Swapan Kumar Sinha Mahapatra	14
15	FCA Certificate of Debasish Ghosh	15
16	ACMA Certificate of Swapan Kumar Paul	16
17	ACMA Certificate of Vishal Sharma	17

10. Corporate Social Responsibility: Not Applicable

11. Awards and Recognition: Nil

12. Contact Information:

12.1. Office Location:

11C, Raja Basanta Roy Road,
Kolkata 700026
West Bengal
India
e-mail: mitraroydatta@gmail.com
Phone No: +9135441717/35442885

12.2. Key Contact:

CA Kingsuk Datta, Partner
e-mail: Kingsuk.datta@rediffmail.com
Phone: +919433012581/9830922581

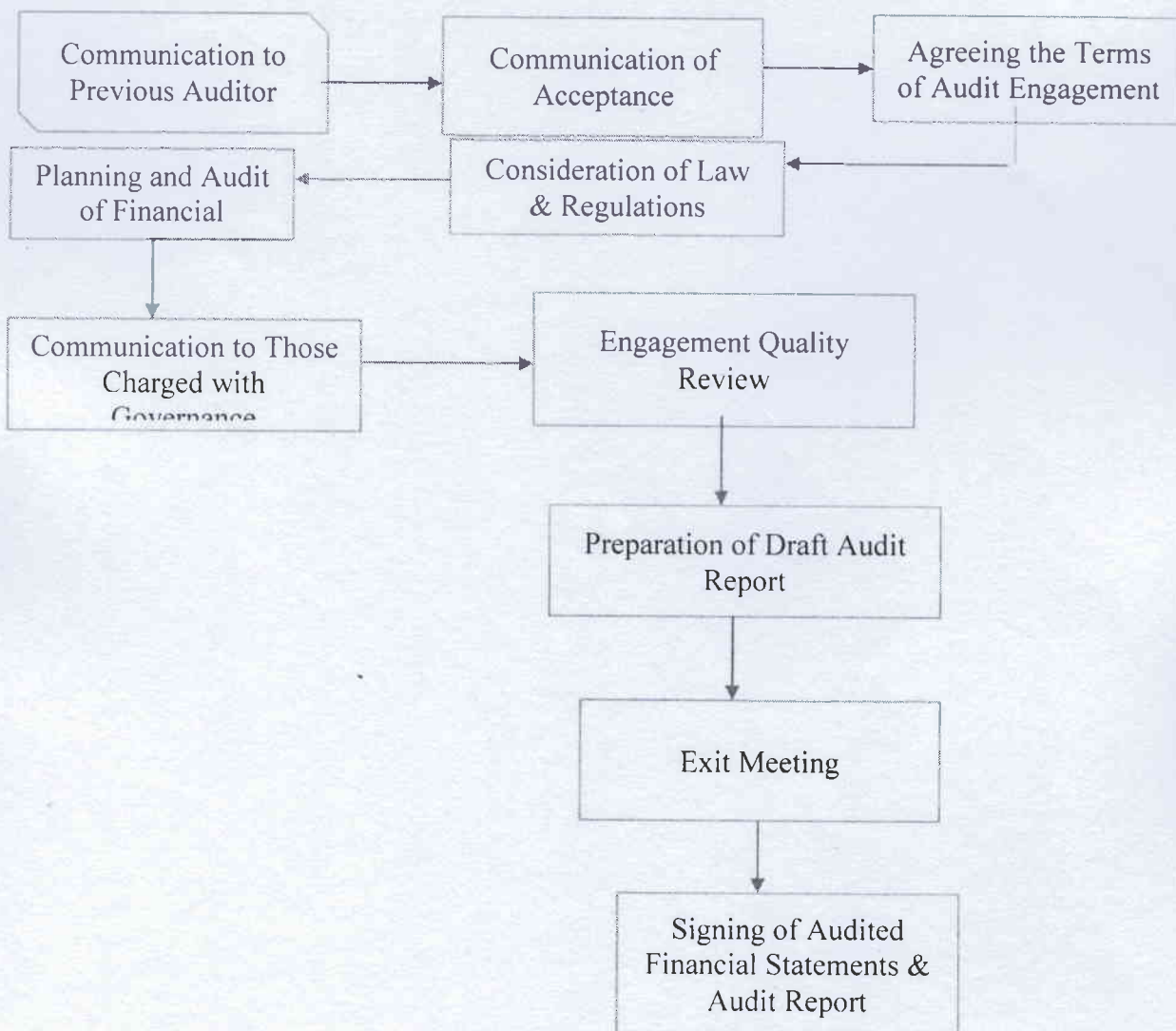


13. Why Choose Us: [Unique Selling Proposition (USP)]

- ✓ A team of Experienced Team of Professionals having skill and capability to cater the needs of the clients.
- ✓ High-level adherence of Ethical Standards
- ✓ Understanding of International Financial Reporting Standards (IFRS), Bhutan Accounting Standards (BAS) & International Standards on Auditing (ISA)
- ✓ Cost Effective in terms of flexible pricing options.

14. Terms of Engagement:

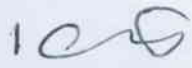
14.1. Engagement Process:



14.2. Fee Structure:

Assignment	Small size Ltd. Co.	Medium Size Ltd. Co.	Large Size Corporate
Statutory Audit	Rs.35,000 & above	Rs.55,000/- & above	Rs.80,000/- & above

For Mitra Roy & Datta
Chartered Accountants
FRN: 322477E


Kingsuk Datta
Partner



Place: Kolkata, India
Dated: 29th October, 2024



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Decentralised Office)

ICAI BHAWAN 382/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

H.O. Address

322477E

M/s. MITRA ROY & DATTA

11C RAJA BASANTA ROY

ROAD

PO KALIGHAT

KOLKATA

700026

01/02/1994

01/02/1994

29/10/2024

19AAFFFM3773M1ZP

Year of Establishment

Date from which it is continuing as a Partnership Firm

Constitution of the Firm as on

Firm GSTIN (Head Office)

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

(Signature)

Partner

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
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1	DIPAK RANJAN RAY	FCA	008914	31/03/2000	04/04/1975	08/04/1980	26/08/1967		
2	SWAPAN KUMAR SINHAMAHA PATRA	ACA	052676	01/09/2014	09/06/2014		22/05/1985		
3	DATTA KINGSUK	FCA	053121	01/02/1994	01/04/1992	19/02/1992	16/04/1986		
4	ROY ALOKE	FCA	055723	01/02/1994	01/04/1992	01/04/1997	13/11/1991		
5	SUBRATA KUMAR SARKAR	FCA	056903	29/11/2023	11/04/2014	29/12/2023	03/08/1994	29/08/2020	28/11/2023
6	TAPAN KUMAR BASU	FCA	057579	06/12/2013	05/12/2013	05/12/2013	19/12/1995		
7	SMRITI SIL	FCA	067000	26/04/2022	05/12/2013	05/12/2013	30/09/2008	29/08/2020	25/04/2022
8	SUBHAJIT JANA	FCA	308881	02/08/2018	31/08/2016	01/10/2021	17/08/2015		

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	DEBASISH GHOSH	FCA	051099	01/11/2023	25/08/2004	19/08/1980	FT		

(Anindita Kundu)
Deputy Secretary

* Deemed date of commencement of Firm

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

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/10/2023
Partner



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

7, RUSSELL STREET, CALCUTTA-700 071

Telephone : 29-4995, 29-5750 Gram : EIRCA Calcutta

Telex : 021-5478-ICAI IN

MEMBERS SECTION

Firm Regn. No. : 322477

1 MAR 1994

M/S MITRA ROY & DATTA
CHARTERED ACCOUNTANTS
73/1, BANAMALI GHOSAL LANE
BEHALA
CALCUTTA 700034

Dear Sirs

Please refer to your application in Form No. 18 dated 16/02/94.

We have noted in our records about the Constitution of your above partnership firm M/S MITRA ROY & DATTA at the above address with effect from 01/02/94 with the following partners :

1. MR. MITRA ASISH KUMAR (052825)
2. MR. DATTA KINGBUK (053121)
3. MR. ROY ALOKE (055723)

Yours faithfully,

(P. BAGCHI)
Assistant Secretary

P.S : KINDLY QUOTE THE ABOVE REF.NO IN ALL FUTURE CORRESPONDENCE.

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner

2

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI - 110 002.

No. 2437 CA V/F/CA0631
Dated : 11/10/94

To

M/s MITRA ROY & DATTA
Chartered Accountants,
5 RAJA SUBODH MALLICK
SQUARE (NORTH)
CALCUTTA - 700013

20 OCT 1994

Subject:- Empanelment of Chartered Accountants
for audit of Public Sector Undertakings.

Dear Sir(s)

Please refer to your letter No. - dated 6-5-1994 requesting this office to empanel your firm as per details furnished by you for audit of Public Sector Undertakings. It is informed that your firm has been empanelled by this office under panel No. CA0631 which may please be quoted invariably in all future correspondence.

2. The following changes in the particulars of your firm should be intimated to this office within 30 days from the date of such changes:-
- i) Decrease/increase of the number of partners or paid Chartered Accountants employed full time with the firm with their particulars.
 - ii) If the firm is left without any F.C.A. partner.
 - iii) If any of the partners starts practising independently or gets employed elsewhere.
 - iv) Changes in the number of staff, address of Head Office and/or branch(es).
 - v) If any of the partners become F.C.A.
 - vi) Changes in the Telephone Nos. and Telex Nos.
 - vii) Change in the particulars of branch(es).

It may please be ensured that in future the latest particulars of the firm with the confirmation of the Institute of Chartered Accountants of India regarding other interests of partners may be sent to this office every year by 31st March.

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

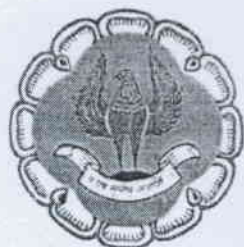
Partner

Yours faithfully

next/94
(S.B. Jain)

ADMINISTRATIVE OFFICER (CA V)

The Institute of Chartered Accountants of India



Certificate of Membership

*This is to certify that
Kingsuk Datta*

*Membership No. 53121 of Calcutta
was admitted as a Fellow of the Institute
on the Ninetcenth day of February 1992*

*Given by the Council
under the Common Seal of the
Institute of Chartered Accountants of India,
this Twentyninth day of February 1992.*

Accepted

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

[Signature]
(*N. C. Sundararajan*)
President

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

[Signature]
Partner

The Institute of Chartered Accountants of India



Certificate of Membership

This is to certify that

Roy Aloke

Membership No. 055723 of Konnagar
was admitted as a Fellow of the Institute
on the First day of April, 1997.

Given by the Council
under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of April, 1997.

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner

(ASHOK HALDIA)
Secretary

(M M CHITALE)
President

5

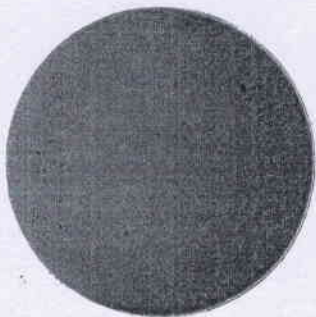
**THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA**



Certificate of Membership

*This is to certify that
Dipak Ranjan Ray
of Calcutta was admitted
as a Fellow
of the Institute on the Eighth day
of April 1980.*

*Given by the Council under
the Common Seal of the Institute of
Chartered Accountants of India,
this 30th day of April 1980.*



CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Mitra Roy & Datta
Partner

Membership No. 8914

Secretary
Secretary

President
President

The Institute of Chartered Accountants of India



Certificate of Membership

This is to Certify that

MS. Smriti Sil

Daughter of Late Manis Nath Sallu

Membership No. 067000 of Kolkata

was admitted as a Fellow of the Institute

on the Fifth day of December, 2013 and

she is entitled to use the letters F.C.A. after her name.

Given by the Council

under the Common Seal of

the Institute of Chartered Accountants of India,

this Thirty first day of January, 2014.



Smriti Sil

067000

Kaniga

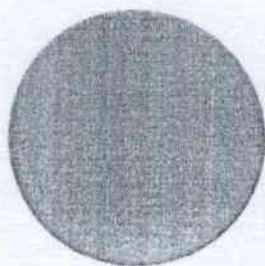
(T KARTHIKEYAN)

Secretary

S. A. Aggarwal

(SUBODH KUMAR AGRAWAL)

President



Attested

Smriti Sil

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/1/14
Partner

The Institute of Chartered Accountants of India



Certificate of Membership

This is to Certify that

Tapan Kumar Basu

Son of Late Narendra Nath Basu

Membership No. 057579 of Kolkata

was admitted as a Fellow of the Institute

on the Fifth day of December, 2013 and

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

Given by the Council

under the Common Seal of

the Institute of Chartered Accountants of India,

this Thirty first day of December, 2013.



057579

Karthy

(T KARTHIKEYAN)

Secretary

Subodh

(SUBODH KUMAR AGRAWAL)

President

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Mitra Roy
Partner



THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA



Certificate of Membership

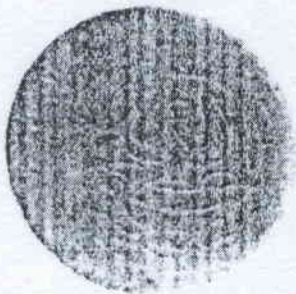
*This is to certify that
Swapan Kumar Sinhamahapatra*

*of Calcutta was admitted
as an Associate*

*of the Institute on the Twentysecond day
of May 1985*

*Given by the Council under
the Common Seal of the Institute of
Chartered Accountants of India,
this 31st day of May 1985.*

TRUE COPY
A. B. S. S. S.
NOTARY
VT DE W. S. S. S.
10/12/2007



Membership No. 300-52676

Aschopra
Secretary

Abanambit
President

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/6
Partner

The Institute of Chartered Accountants of India



Certificate of Membership

This is to Certify that
 Subhajit Jana
 Son of Sanatan Jana
 Membership No. 308881 of Kolkata
 was admitted as a Fellow of the Institute
 on the First day of October, 2021 and
 he is entitled to use the letters F.C.A. after his name.

Given by the Council
 under the Common Seal of
 the Institute of Chartered Accountants of India,
 this Thirty first day of October, 2021.



Subhajit Jana
 308881

Jai Kumar Batra
 (JAI KUMAR BATRA)
 Acting Secretary

Nihar N Jambusaria

(NIHAR N JAMBUSARIA)
 President

CERTIFIED TO BE TRUE

Mitra Roy & Datta
 Chartered Accountants

Mitra Roy
 Partner

The Institute of Chartered Accountants of India



Certificate of Membership

This is to Certify that
Subrata Kumar Sarkar
Son of Sisir Kr Sarkar
Membership No. 056903 of Kolkata
was admitted as a Fellow of the Institute
on the Twenty ninth day of December, 2023 and
he is entitled to use the letters F.C.A. after his name.

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



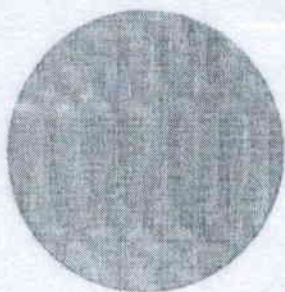
CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

[Signature]
Partner

[Signature]
(JAI KUMAR BATRA)
Secretary

[Signature]
(ANIKET S TALATI)
President



CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Mit

Partner



ISACA hereby certifies that

Aloke Roy

has successfully met all requirements and is qualified as a Certified Information Systems Auditor;
in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional
Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

CISA-0544391

Certificate Number

3 December 2005

Date of Certification

31 January 2027

Expiration Date



Erik Prusch

Erik Prusch
ISACA Chief Executive Officer

11

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

ALOKE ROY

Son of **SANTOSH KUMAR ROY**

Membership No. **055723**

of **KOLKATA**

*has successfully completed practical training
and has passed the*

Information Systems Audit (ISA)

Assessment Test conducted by

*The Institute of Chartered Accountants of India
in the month of* **March, 2005.**

*Given under the Common Seal of
The Institute of Chartered Accountants of India
this* **21st day of April, 2005.**

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner



Ashok Haldia
(Ashok Haldia)
SECRETARY

Kamlesh S. Vikamsey
(Kamlesh S. Vikamsey)
PRESIDENT

Certificate No. : 1516



Batch : 30th May, 2014 to 05th June, 2014
Year : 2014 - 15

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate Course on Forensic Accounting & Fraud Detection

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/6

Partner

Certificate

Roy Aloke

This is to certify that CA. _____

Membership No. 55723

has successfully completed the Certificate Course on

Forensic Accounting & Fraud Detection, conducted by the Committee on Information Technology of

the Institute of Chartered Accountants of India held at Kolkata.

Place :

Date :

pu-y
T. Karthikeyan
Secretary, ICAI

S. Santhanakrishnan
CA. S. Santhanakrishnan
Chairman

Committee on Information Technology

K. Raghun
CA. K. Raghun
President, ICAI



འབྲུག་གི་ཕྱི་ལམ་ལས་དང་ཕྱི་མིའི་ཞིབ་ཁྲིམས་ཚད་བཀོད་ཚལ་ལ།

ACCOUNTING AND AUDITING STANDARDS BOARD OF BHUTAN

CERTIFICATE OF ATTENDANCE

This is to certify that

Mr. Aloke Roy

has attended the Training on International Standards on Auditing (ISAs)
conducted by BDO Sri Lanka and jointly organized by the
Royal Audit Authority and the Accounting & Auditing Standards Board of Bhutan
from 22 - 23rd June 2016 in Thimphu, Bhutan.

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants


100

Partner


(Chhoiten Wangchuk)

Chairman

Accounting & Auditing Standards Board of Bhutan


(Tshering Kezang)
Auditor General
Royal Audit Authority

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
SMRITI SIL

Daughter of **MANAS NATH SADHU**

Membership No. **067000**

of **KOLKATA**

*has successfully completed practical training
and has passed the*

Information Systems Audit (ISA)

Assessment Test conducted by

*The Institute of Chartered Accountants of India
in the month of* **June, 2011**

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

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner

(T. Karthikeyan)
SECRETARY



(G. Ramaswamy)
PRESIDENT

Certificate No. : 28

Batch LXIX / 2014-2015



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

1026

Partner

Certificate Course on Concurrent Audit of Banks

Certificate

This is to certify that

CA. Smriti Sil

Membership No. 067000

has successfully completed the Certificate Course on

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

Chartered Accountants of India held at Kolkata.

New Delhi
March 10, 2014

Shri. T. Karthikeyan
Secretary, ICAI

Karj

Shri. T. Karthikeyan

CA. Charanjot Singh Nanda
Chairman

Internal Audit Standards Board

K. Raghu

CA. K. Raghu
President, ICAI

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that
SUBHAJIT JANA

Son of **SANATAN JANA**

Membership No. **308881**

of **BENGALURU**

*has successfully completed practical training
and has passed the*

Information Systems Audit (ISA)

Assessment Test conducted by

*The Institute of Chartered Accountants of India
in the month of* **December, 2017**

*Given under the Common Seal of
The Institute of Chartered Accountants of India
this 17th day of* **January, 2018**

CERTIFIED TO BE TRUE
Mitra Roy & Datta
Chartered Accountants

(V. Sagar)
SECRETARY



Partner

(Nilesh Shivji Vikamsey)
PRESIDENT



ICAI

Digital Learning Hub



Certificate No. : 85570-4993481-1666

Batch : III / 2021

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Mitra Roy & Datta

Partner

Certificate

SUBHAJIT JANA

This is to certify that CA. _____

Membership No. **308881**

has successfully completed the Certificate Course on

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

Chartered Accountants of India, New Delhi.

New Delhi
04 Feb 2021

Rakesh Sehgal
Acting Secretary, ICAI

CA. Charanjot Singh Nanda
Chairman
Internal Audit Standards Board

CA. Atul Kumar Gupta
President, ICAI

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



འབྲུག་གི་ཕྱིས་ལས་དང་ཕྱིས་ཞིབ་གནས་ཚད་བཀོད་ཚོགས།

ACCOUNTING AND AUDITING STANDARDS BOARD OF BHUTAN

CERTIFICATE OF ATTENDANCE

This is to certify that

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

1029
Partner

Subhajit Jana, ACA, M. No. 308881

has attended the Training Programme on

BHUTANESE ACCOUNTING STANDARDS (BAS) 2015

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

Tshering Gezang
Chairman

Accounting and Auditing Standards Board of Bhutan

Roll No. 625

The Institute of Chartered Accountants of India



Post Qualification Course in Information Systems Audit (ISA)

This is to certify that

SINHAMAHAPATRA SWAPAN KUMAR

Son of **SANTOSH KUMAR SINHAMAHAPATRA**

Membership No. **052676**

of **MUMBAI**

*has successfully completed practical training
and has passed the*

Information Systems Audit (ISA)

Assessment Test conducted by

The Institute of Chartered Accountants of India

in the month of **March, 2007.**

*Given under the Common Seal of
The Institute of Chartered Accountants of India
this* **19th day of April, 2007.**

IRCA CORR.
ATTESTED

M. B. BASU

NOTARY

GOVT. OF W. BENGAL

11/2007

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner



Ashok Haldia
(Ashok Haldia)
SECRETARY

Sunil H. Talati

(Sunil H. Talati)
PRESIDENT

The Institute of Chartered Accountants of India



DUPLICATE

Certificate of Membership

This is to Certify that

Ghosh Debasish

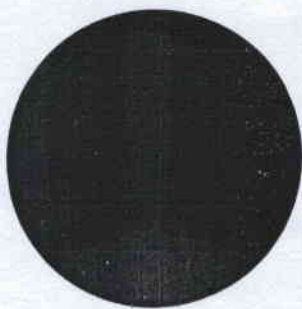
Son of Gauranga Bhushan Ghosh

Membership No. 051099 of Kolkata
was admitted as a Fellow of the Institute
on the Twenty fifth day of August, 2004 and
he is entitled to use the letters F.C.A. after his name.

Given by the Council

under the Common Seal of

the Institute of Chartered Accountants of India,
this Thirtieth day of September, 2004.



Sd/-

Secretary

Secretary

Sd/-

President

President



Date : 15/02/2024

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner

The Institute of Cost Accountants of India

Membership No. 40365



Certificate of Membership

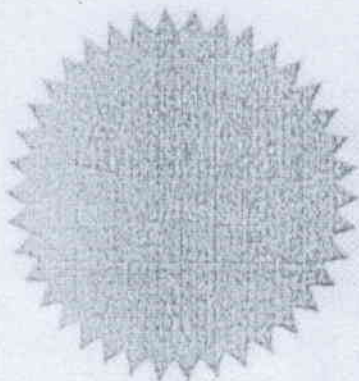
This is to Certify that

Rupam Kumar Pal
of Agartala (Tripura)

was admitted as an Associate of the Institute of Cost Accountants of India on the first day of April Two Thousand Sixteen.

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

This the first day of April, 2016.



CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/6
Partner

Wangye
Secretary

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/6
Partner

Membership No. 47326 (17)

The Institute of Cost Accountants of India



Certificate of Membership

This is to Certify that

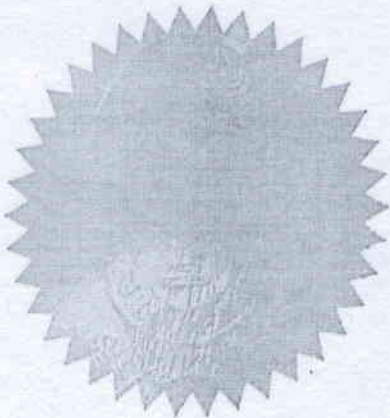
Vishal Sharma

of Dhankad (Jharkhand)

was admitted as an Associate of the Institute of Cost Accountants of India on the fourth day of September Two Thousand Nineteen.

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

This the fourth day of September, 2019.



[Signature]
Secretary (Acting)

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

[Signature]
Partner

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



Corporate Identity No: U40104WB1985SGC039154
Registered & Corporate Office :
BIDYUT UNNAYAN BHABAN
Plot No-3C, LA Block, Sector-III, Salt Lake City, Kolkata- 700106
Phone : 23393173
Fax : 2339 3186, 23393286
e-mail : dmajumdar@wbpdcl.co.in

Memo No: WBPDC/F&A/ 968

04/11/2023

To whom it may concern

This is to certify that M/S Mitra Roy & Datta, Chartered Accountants, having its office at 11C, Raja Basanta Roy Road, Kolkata- 700026 was the Statutory Auditor of The West Bengal Power Development Corporation Ltd. (WBPDC) for the years 2019-20, 2020-21, 2021-22 and 2022-23 as appointed by C&AG and completed their assignment. The turnover of the WBPDC was Rs 9,37,420.52 lakh in 2019-20, Rs 8,96,430.42 lakh in 2020-21, Rs 9,78,400.33 lakh in 2021-22 and Rs 11,18,127.70 lakh in 2022-23. We are using SAP-ERP in our organization since 01/09/2017. The partners of the firm CA Alope Roy, CA Kingsuk Datta, CA Tapan Kumar Basu and CA Subhajit Jana were involved in audit during the above mentioned four financial years.

Debjyoti Majumdar

Debjyoti Majumdar
Dy. General Manager (F & A)
Corporate Office, WBPDC

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

10/11/23
Partner



कोल इण्डिया लिमिटेड
Coal India Limited

भारत सरकार का उपक्रम
Government of India Undertaking
एक महारत्न कंपनी A Maharatna Company

BHARAT COKING COAL LIMITED
(A Subsidiary of Coal India Limited)
WASHERY DIVISION, SARAI DHELA
DHANBAD-828127
Ref. No. :- BCCL/WD/FIN/2020-21/

Date: 24th Nov 2021

To;

Mitra Roy & Datta,
Ashoke Bhawan, HE School Road,
Hirapur, Dhanbad – 826001
Jharkhand.

To whomsoever It May Concern

This letter is to certify that Mitra Roy & Datta, Chartered Accountants have satisfactorily completed Branch Audit of Washery Division including EWZ, WWZ, & Madhuban Washery for the financial year 2017-18 & 2018-19.

This certificate is being issued on the request of M/s Mitra Roy & Datta.

[Signature]
26/11/21
General Manager (Ws.)
Washery Division

[Signature]

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

[Signature]
Partner



त्रिपुरा नैचुरल गैस कम्पनी लिमिटेड
Tripura Natural Gas Company Limited

(A Joint Venture of GAIL (India) Limited,
Government of Tripura and Government of Assam)
CIN No : U23201TR1990SGC003451

To Whom it may Concern

This is to certify that, M/s MITRA ROY & DATTA, Chartered Accountants, 89/3/A, K.C.Ash Lane, Paul Complex, 2nd Floor, Flat-5, Rishra, Hoogly, PIN-712248, has successfully conducted the Statutory Audit of Tripura Natural Gas Company Limited (TNGCL), for the Financial Year 2015-16.

This is also to certify that, M/s MITRA ROY & DATTA, Chartered Accountants, was appointed by the O/o the Comptroller and Auditor General of India (C & AG), 10, Bahadur Shah Zafar Marg, New Delhi-110124 for the Statutory Audit of TNGCL for the Above 01 (one) Year.

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants


Place:- Agartala

[Signature]
Partner

Date:- 04th December 2021

[Signature]
Chief Financial Officer

TNGCL
(SUBRATA DEBNATH)
Chief Financial Officer
Tripura Natural Gas Co. Ltd.
Shilpa Nigam Bhawan, Kunjaban,
Agartala, Tripura.

 WBSEDCL	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED
	(A Government of West Bengal Enterprise)
	Office of the General Manager (F&A)-Internal Audit.
	Bidyut Bhawan(3rd floor):: Bidhannagar :: Kolkata-700091 Company Identification Number (CIN): U40109WB2007SGC113473. E-mail:-internal.audit@wbasedcl.in, Website: www.wbasedcl.in

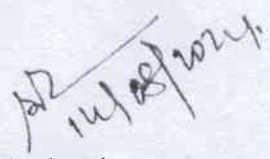
Memo No:- GM(F&A)/IA/

Dtd 14.08.2024

TO WHOM IT MAY CONCERN

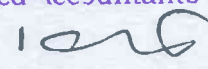
M/S Mitra Roy & Datta , Chartered Accountants, 11C, Raja Basanta Roy Road, Kolkata-700026, has been engaged to conduct Internal Audit of different areas and establishments of WBSEDCL for the F.Y. 2023-24 and F.Y. 2024-25 in terms of Letter of Engagement under Memo No: GM(F&A)/IA/Empanelment of Firms/2023-24/64 dated 26.04.2023 and Letter of Engagement under Memo No: GM(F&A)/IA/Empanelment of Firms/2023-24/1427 dated 28.05.2024 of the GM(F&A), Internal Audit, WBSEDCL respectively.

M/S Mitra Roy & Datta , Chartered Accountants, conducted Internal Audit on Revenue Management, Finance & Accounts, Store Management, Human Resource Management of WBSEDCL.
The performance of the firm was found to be satisfactory.


 (Sudipta Chakraborty)
 General Manager(F&A)
 Internal Audit Department

**CERTIFIED TO BE TRUE**

Mitra Roy & Datta
Chartered Accountants


Partner



Date: 05/02/2021

To whom it may concern

This is to certify that **Mitra Roy & Datta, Chartered Accountants** of 11C, Raja Basanta Roy Road, Kolkata - 700 026 were appointed as Internal Auditors of WBHIDCO Ltd from 2002-03 to 2017-18 and submitted their reports accordingly.

At present they are working as our GST consultant and maintaining our Fixed Asset Register.

Thanks & Regards,

Yours faithfully,

Sourabh Datta Gupta
Company Secretary

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner

WEST BENGAL HOUSING INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

(A Govt of West Bengal Undertaking)

"HIDCO BHABAN", Premises No. : 35-1111, Biswa Bangla Sarani, 3rd Rotary, New Town, Kolkata - 700156

Telephone: (033) 2324-6037/6038, Fax No. : (033) 2324-4833/3016/6009, e-mail wbhidcoltd@gmail.com / info@wbhidco.in

Website: www.wbhidcoltd.com CIN: U70101WB1999SGC089276

Gmail

Mitra Roy & Datta Chartered Accountants <mitraroydatta@gmail.com>

ertificate

essage

BISWAS <dbiswas@everestind.com>
 "mitraroydatta@gmail.com" <mitraroydatta@gmail.com>

Sat, Mar 11, 2023 at 12:42

Dated: 11th March 2023

TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s Mitra Roy & Datta, Chartered Accountants, having their place of business at 11 C, Raja Basanta Roy Road, Bokaby
 700026 have been associated with Everest Industries Ltd., as Internal auditors for the audit of our Sales Depots in East Zone from 1st April 2013
 11. They have also been working under a SAP environment since 2013.

We wish them every success in all their future assignments.

Dr Dobabrata Biswas

General Manager Finance and Controller Roofing BU

everest

Web: www.everestind.com

Mail: dbiswas@everestind.com

Mob: 8748779815

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CERTIFIED TO BE TRUE

Mitra Roy & Datta
 Chartered Accountants

(Signature)
 Partner

No. 3225/HIDCO/CS/ACS/36/2019

**CONFIRMATION OF SERVICE RECEIVED BY WEST BENGAL HOUSING
INFRASTRUCTURE DEVELOPMENT CORPORATION LTD**

This is hereby confirmed that Mitra Roy & Datta, Chartered Accountants (FRN: 322477E) having its office at 11C, Raja Basanta Roy Road, Kolkata 70026 has provided professional support to West Bengal Housing Infrastructure Development Corporation Limited for GST compliance of the Company from the period from 1st July 2017 to 31st March 2023 satisfactorily.

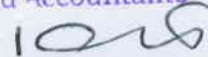
Further, their professional support has been hired by the Company for the financial year 2023-24.

This confirmation has been issued against the request of Mitra Roy & Datta, Chartered Accountants.


03/11/23
Sourabh Datta Gupta
Company Secretary

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants



Partner

WEST BENGAL HOUSING INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

(A Govt of West Bengal Undertaking)

"HIDCO BHABAN", Premises No. : 35-1111, Biswa Bangla Sarani, 3rd Rotary, New Town, Kolkata – 700156

Telephone: (033) 2324-6037/6038, Fax No. : (033) 2324-4833/3016/6009, e-mail wbhidcoltd@gmail.com/info@wbhidco.in

Website: www.wbhidcoltd.com CIN: U70101WB1999SGC089276



भारतीय संग्रहालय
INDIAN MUSEUM

संस्कृति मंत्रालय
MINISTRY OF CULTURE

भारत सरकार
GOVERNMENT OF INDIA

25

IM/Certificate/23-24/ 1480

13-Mar-2024

TO WHOM IT MAY CONCERN

Certified that M/s. Mitra Roy & Datta, Chartered Accountants having its office at 11C, Raja Basanta Roy Road, Kolkata-700026 were entrusted for entry of accounting data of Indian Museum, Kolkata in Tally for the whole year, prepare monthly accounts with bank reconciliation and also prepare the Annual Accounts of the Indian Museum, Kolkata including the Balance Sheet and the accounts in the prescribed format from 2011-12 to date. The said Firm had completed the above assignment satisfactorily as per our requirements of the respective years up to 2022-23 and also doing the work of 2023-24 as per respective work orders.

Bijaya

Bijaya Chatterjee

Consultant (Finance & A/c)

Indian Museum, Kolkata

सलाहकार (वित्त एवं लेखा)

Consultant (Finance & Accounts)

भारतीय संग्रहालय

Indian Museum

27, जवाहर लाल नेहरू रोड

27, Jawaharlal Nehru Road

कोलकाता-700 016

Kolkata-700 016

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

Partner
Partner

२७, जवाहरलाल नेहरू रोड, कोलकाता - ७०० ०१६

27, Jawaharlal Nehru Road, Kolkata-700016

Tel : 91 33 2286 - 1702/1699 • Fax : 91 33 2286 - 1696

E-Mail : directorindianmuseum@gmail.com • Website : <http://www.indianmuseumkolkata.org>



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Tripura State Electricity Corporation Limited

(A Govt. of Tripura Enterprise)

(CIN - U40101TR2004SGC007434)

GSTN - 16AACCT2964M1ZY

No. DF.13(183)/TSECL/FIN/2023/9081

Dated 26.03.2024

TO WHOM SO EVER IT MAY CONCERN

We hereby confirm & certify that Mitra Roy & Datta, Chartered Accountants having their Office at 11C, Raja Basanta Roy Road, Kolkata-700026 were entrusted with the Assignment of Preparation & Compilation of Quarterly & Annual Accounts with Notes to Accounts and Other Schedules of Tripura State Electricity Corporation Limited (TSECL), Agartala from the beginning of Financial Year 2011-12 and they are still continuing with the similar assignments & currently Preparing & Compiling TSECL Accounts for FY 2023-24.

The firm had executed the above assignments satisfactorily and to the full satisfaction of TSECL & its Auditors and as per the Terms & Conditions for the Work Orders for the respective years up to 2022-23 and also for FY 2023-24 where they have already compiled the Quarterly Accounts for 3 Quarters up to Dec 31, 2023 where Limited Review has also been completed by the CAG appointed Statutory Auditors.

This is issued in line with the specific request from the side of Mitra Roy & Datta, Chartered Accountants, Kolkata.

For & on Behalf of
Tripura State Electricity Corporation Ltd.

CERTIFIED TO BE TRUE

Mitra Roy & Datta
Chartered Accountants

[Signature]
Partner

[Signature]
(Sarvjit Singh Dogra)
Director (Finance)

No. 012813



Peer
Review
Certificate

Peer Review Board

The Institute of Chartered Accountants of India
New Delhi

This is to certify that the Peer Review of

M/s Mitra Roy & Datta

11C, Raja Basanta Roy Road,

P.O. Kalighat,

Kolkata-700026

FRN/Mem. No. 322477E

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

has been carried out for the period

01.04.2016-31.03.2019

pursuant to the Statement on Peer Review.

This Certificate shall be effective from 09-02-2021

and shall remain valid till 28-02-2025

Issued at New Delhi on 03-02-2021

CERTIFIED TO BE TRUE
Mitra Roy & Datta
Chartered Accountants

IC
Partner

Dayaniwas Sharma
CA. DAYANIWAS SHARMA
Chairman
Peer Review Board

Satish Kumar Gupta
CA. SATISH KUMAR GUPTA
Vice-Chairman
Peer Review Board

Nidhi Singh
CA. NIDHI SINGH
Secretary
Peer Review Board

Disclaimer: The Peer Review process pertains to review of assurance services independent of Disciplinary Proceedings and therefore does not provide immunity from Disciplinary /Legal proceedings or action initiated against Practice Unit firm or its partners/employee