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APPLICATION FOR RENEWAL OF EMPANELMENT

ROYAL AUDIT AUTHORITY OF BHUTAN

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MOOKHERJEE BISWAS & PATHAK
CHARTERED ACCOUNTANTS

October 30, 2024

The Chairman,
Audit Committee,
Royal Audit Authority,
Thimphu,
Bhutan.

Dear Sir,

We enclose the Information Fact Sheet in the prescribed format together with enclosures (Annexures 1 to 12).

We look forward to a close association with the Royal Audit Authority of Bhutan and shall be happy if we are allowed to renew to render professional services as may be required.

Yours faithfully,

For Mookherjee Biswas & Pathak
Chartered Accountants
FRN: 301138E

(Sudersan Mukherjee)
Partner



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Information Fact Sheet

(For renewal of empanelment)

SCHEDULE - I

| | | | |
|---|--|--|--|
| Name of the Firm: | Mookherjee Biswas & Pathak | | |
| Address: | 5 & 6, Fancy Lane, 5 th Floor, Kolkata 700001 | | |
| Year of Establishment: | 1970 | | |
| Telephone No: 91-33-2248 1733 91-33-22480080 | Email Address: sudersan@mbpkol.com, anusree@mbpkol.com sudersanmukherjee@gmail.com, anusreechatterjee13@gmail.com | | |
| Fax No: | Contact person: Sudersan Mukherjee (Mobile No : 9433037064) Anusree Chatterjee (Mobile No : 9830739314) | | |
| Empanelment C&AG empanelment No : CA0083 (Refer Annexure 1) RAA Empanelment No : KK-17 RBI Unique Code No : 070150 TPN: AAFFM8474R (Refer Annexure 2) Others: Confirmation letter of Constitution of Firm from the ICAI (Refer Annexure 3) Firm Profile: (Refer Annexure 4) B/Sheets (2022 and 2023): (Refer Annexures 5.1 & 5.2) | | Consultancy Works (Please tick) 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: (Specify) _____ Due Diligence : <input checked="" type="checkbox"/> ISO 9001 Certification : <input checked="" type="checkbox"/> Information Systems Audit : <input checked="" type="checkbox"/> Forensic Audit : <input checked="" type="checkbox"/> Valuation : <input checked="" type="checkbox"/> Assets Verification : <input checked="" type="checkbox"/> Knowledge & Expertise: (Please tick) • International Standards on Auditing (ISAs): Yes/ No • International Financial Reporting Standards: Yes/ No | |
| Constitution of Firm (Please tick) Partnership: <input checked="" type="checkbox"/> Proprietorship: Others: | | | |
| General Information | | | |
| Staff Strength (Insert numbers) | | Size of Firm | Small/Medium/Large |
| Partners: | 9 | Size of Office | Small/Medium/Large |
| Chartered: | 3 | Affiliation with Int. Firms | Yes/No |
| Cost Acct.: | 1 | | |
| Non-Acct.: * | 18 | Competency to conduct (Please tick) | |
| Others: ** | 45 | Financial Audit: <input checked="" type="checkbox"/> | Other information: |
| Support: | 7 | Proprietary Audit: <input checked="" type="checkbox"/> | Ongoing disciplinary action: None |
| Total | | Compliance Audit: <input checked="" type="checkbox"/> | |
| *Non-qualified accountants | | Fraud Investigation: <input checked="" type="checkbox"/> | |
| **Semi qualified and Articled Assistant | | Evaluation of Internal Controls: <input checked="" type="checkbox"/> | |
| Other Information | | <ul style="list-style-type: none"> Litigation against Firm Peer Review Special achievements/recognition International Affiliation | Nil Peer Review dated (Refer Annexure 6) No |



To be completed by RAA only.

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





Home Printing Section Policies Empanelment & Allotment Supporting DOCS Change Password

Welcome **MOOKHERJEE BISWAS & PATHAK** [LogOut](#)

Empanelment Status

[Print this Page](#)

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

M/s. MOOKHERJEE BISWAS & PATHAK, Reference No - 54904/2024, Empanelment Number - CA0083 has been empaneled for year 2024 - 2025 .

Print Letter



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

No. CA-V/108-2022/CA0083

TO
MOOKHERJEE BISWAS & PATHAK
5 AND 6, FANCY LANE
5TH FLOOR

KOLKATA - WEST BENGAL

Subject : Empanelment status of your firm for the year 2024-2025

Dear Sir(s),

With reference to your application for empanelment, it is informed that your firm stands empanelled with this office for the year 2024-2025 with empanelment No. CA0083 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)



Annexure 2

स्थायी लेखा संख्या /PERMANENT ACCOUNT NUMBER
AAFFM8474R

नाम /NAME
MOOKHERJEE BISWAS & PATHAK

निगमन/बनने की तिथि /DATE OF INCORPORATION/FORMATION
15-04-1970

B. Biswas
आयकर आयुक्त, प.पं.-III
COMMISSIONER OF INCOME-TAX, W.B. - III

इस कार्ड के खो / मिल जाने पर कृपया जारी करने
वाले प्राधिकारी को सूचित / वापस कर दें
संयुक्त आयकर आयुक्त(पद्धति एवं तकनीकी),
पी-7,
चौरंगी स्क्वायर,
कलकत्ता - 700 069.

In case this card is lost/found, kindly inform/return to
the issuing authority :
Joint Commissioner of Income-tax(Systems & Technical),
P-7,
Chowringhee Square,
Calcutta- 700 069.





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) | 301138E |
| Name of the Firm | M/s. MOOKHERJEE BISWAS & PATHAK |
| H.O. Address | 5 & 6 FANCY LANE 5TH FLOOR KOLKATA 700001 |
| Year of Establishment | 14/04/1970 |
| Date from which it is continuing as a Partnership Firm | 14/04/1970 |
| Constitution of the Firm as on | 30/10/2024 |
| Firm GSTIN (Head Office) | |

Address(es) of Branch Offices

1. HOUSE NO -7, NEAR 4TH ASSAM POLICE BATTALION,GATE NO -1, SHANTI NAGAR,POST OFFICE -KAHILIPARA, POLICE STATION - DISPUR,DISTRICT - KAMRUP (METRO),GUWAHATI,781019
2. PREMISES NO 521,ASHIANA HARINIWAS,DAK BUNGLOW ROAD,PATNA,PATNA,800001



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 | SANKAR PRASANNA MUKHERJEE | FCA | 010807 | 01/11/1996 | 17/10/1996 | 17/12/1980 | 01/12/1969 | | 01/04/1996 | 31/10/1996 |
| 2 | PATHAK ABHIJIT | FCA | 052434 | 01/08/2002 | 30/07/2002 | 06/07/1992 | 04/02/1985 | | 11/07/2002 | 31/07/2002 |
| 3 | SUDERSAN MUKHERJEE | FCA | 059159 | 01/04/2003 | 24/03/2003 | 27/11/2006 | 12/08/1998 | | 09/09/2002 | 31/03/2003 |
| 4 | ARYABIR CHATTOPADHYAY | FCA | 061551 | 01/01/2005 | 20/12/2004 | 15/12/2008 | 29/07/2002 | | 30/09/2002 | 31/12/2004 |
| 5 | PARAG CHAKRABARTI | FCA | 061643 | 01/04/2009 | 20/03/2009 | 21/12/2010 | 08/08/2002 | | 11/06/2007 | 31/03/2009 |
| 6 | ANUSREE CHATTERJEE | FCA | 069124 | 04/09/2013 | 29/08/2013 | 06/11/2015 | 23/09/2010 | | 23/09/2010 | 03/09/2013 |
| 7 | NIRMAL KUMAR CHAKRABARTI | FCA | 300783 | 01/08/2014 | 30/07/2014 | 12/09/2016 | 06/09/2011 | | 02/11/2011 | 31/07/2014 |
| 8 | VIKASH KUMAR | ACA | 319495 | 30/12/2023 | 12/06/2023 | | 31/01/2023 | | | |
| 9 | MANISH KUMAR | ACA | 456078 | 30/12/2023 | 19/05/2021 | | 19/05/2021 | Proprietor of M/s. K MANISH G & CO (031797C) , | | |

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 | ALOKE RANJAN KUNDU | ACA | 051454 | 09/05/2016 | | 27/08/1981 | FT | | | |
| 2 | GAURAV BOTHRA | ACA | 308532 | 01/06/2016 | | 05/05/2015 | FT | | | |
| 3 | SUBIR CHAKRABORTY | FCA | 051991 | 12/05/2022 | 19/04/2006 | 03/10/1983 | 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."



Schedule II

Firm Profile :

MOOKHERJEE BISWAS & PATHAK
CHARTERED ACCOUNTANTS



Firm Overview

► Introduction:

► Mookherjee Biswas & Pathak (MBP), Chartered Accountants was established as a partnership firm, in 1970. Presently headquartered in Kolkata with 9 Partners and 48 employees, we provide a range of audit, tax, regulatory and compliance services to our clients in several sectors and have significant relevant vintage and experience in the areas of accounting reforms, valuation of stores, conversion to double-entry accounting system etc. in urban local bodies. MBP also achieved a significant mileage in the field of Internal Audit in particularly in a complete ERP (SAP) environment.

► **Vision:** To reach pinnacle of success by rendering different types of attestation and professional support services in India and neighbouring countries.

► **Mission:** To create congenial environment for professional and academic development.

► **Quality Control** – We have adhered to quality control aspects of delivery of service to clients keeping in mind the professional and regulatory aspects. As an auditor of Public Sector Units (PSU), our Firm has come across the Quality Review process of ICAI and also the Peer Review of the Firm by ICAI was done for five times.



Firm Overview

■ Founding and Establishment

Mookherjee Biswas & Pathak (MBP), Chartered Accountants was established as a partnership firm, in 1970 by our founder partners Lt. S S Mookherjee, Lt. A Biswas and Lt. S K Pathak. Over time, the firm grew with a progressive management outlook and a happy work culture. It has adopted all current professional knowledge from time to time and developed a good IT infrastructure for seamless service to the clients. Over its more than 50 years of existence in the profession, it gained considerable experience in the field of accounting, auditing and compliance areas

■ Business/Legal Structure:

- ❖ The legal form of the firm is Partnership. The registration No. with ICAI : 301138E
- ❖ Registration details is mentioned in attached Firm's Constitution Certificate issued by Institute of Chartered Accountants of India (ICAI)



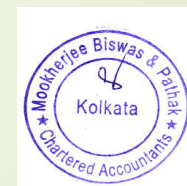
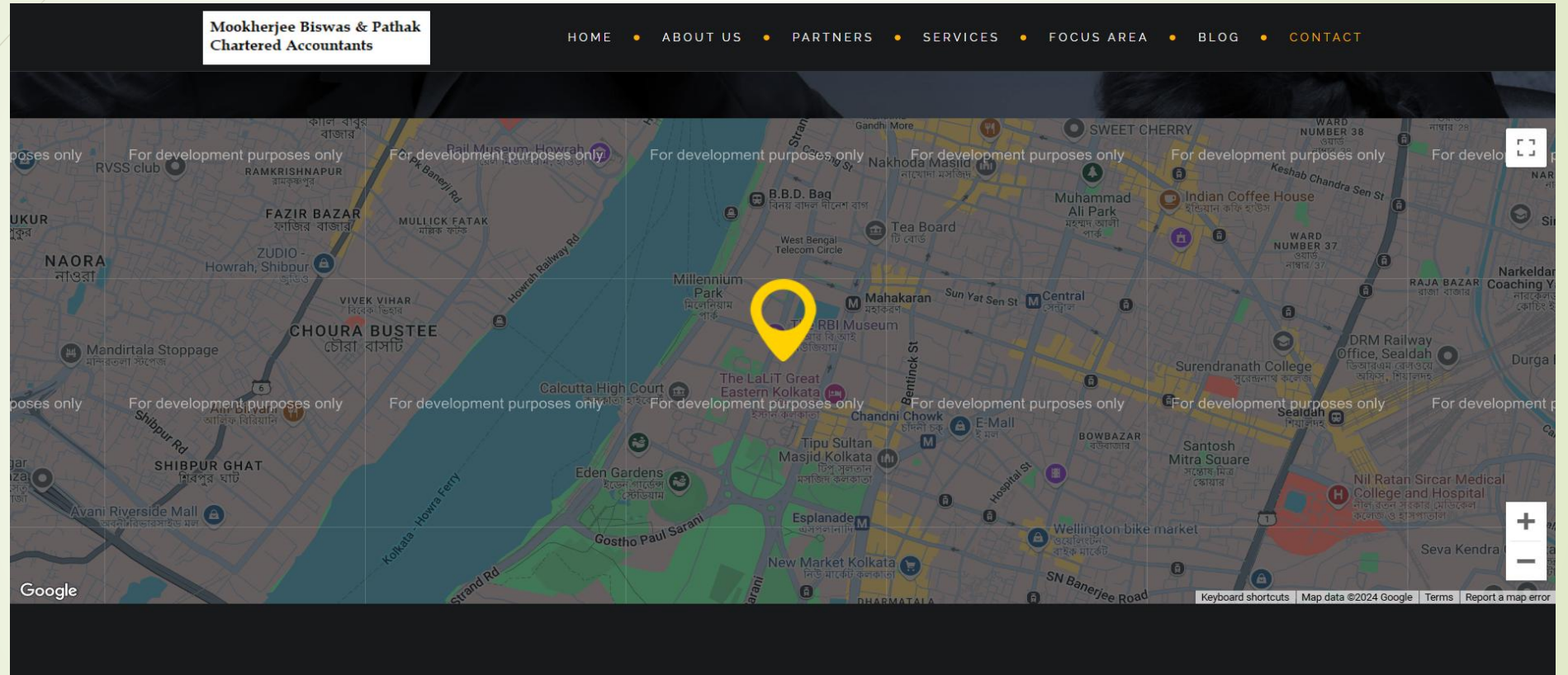
Firm Overview

Location & Reach

| Type | Location | Details |
|-------------|----------|---|
| Head Office | Kolkata | <ul style="list-style-type: none">• <u>Address</u>: 5 & 6 Fancy Lane, 5th Floor, Kolkata 700 001, India.• <u>Telephone numbers</u> : (91 33) 2248 1733, 2248 0080, 4602 0635• <u>E-mail</u> : <mbpkol@gmail.com> |
| Branch | Patna | <ul style="list-style-type: none">• <u>Address</u>: Premises no 521, Ashiana Hariniwas, Dak Bungalow Road, Patna- 800001• <u>Telephone number</u>: (M) 91 94330 37064 |
| Branch | Guwahati | <ul style="list-style-type: none">• <u>Address</u>: House no -7, near 4th assam police battalion, gate no 1, Shanti Nagar, post office - Kahilipara, police station - Dispur, District - Kamrup (metro), pin - 781019• <u>Telephone number</u>: (M) 91 94330 37060 |



Geographical location- Kolkata, West Bengal, India



Services Offered

► Audit and Assurance Services

- **Statutory Audits:** Statutory Audits have been conducted in different types of Private and Public Sector Enterprises including leading nationalised banks as Central Statutory Auditor and in General as well as in Life Insurance Companies. Our audit has covered listed entities which needs compliance with IND AS (Indian Accounting Standards) and relevant auditing standards. We have also done statutory audits in Bhutan, thereby complying International Auditing and Accounting standards, as well.
- **Internal Audits:** We have conducted internal audits in Public Sector and Private Enterprises, Municipalities and in Government departments. Our audit is focussed on risk based approaches.
- **Compliance Audits:** has been conducted in PSU where we were appointed by Comptroller and Auditor General (CAG), India.
- **Forensic Audits:** have been conducted in the branches of PSU and private banks along with special assignment from Enforcement Directorate (ED).



Services Offered

■ Audit and Assurance Services

➤ Risk Management and Internal Control Reviews

We have conducted Internal Financial Control Review of Private Sector companies which covered assessment of risk, studying their impact, lack in controls and suggestions for mitigating them.

➤ Agreed upon Procedures

We have done certification jobs in different public and private sector companies, Third party Provident fund audits.



Services Offered

■ Taxation Services

- Assisting in Statutory Compliances like computation and filing of Income tax returns, TDS compliances of Corporate entities, partnership firms, individuals.
- Filing monthly, quarterly GST returns
- Handling legal cases of Income Tax, GST
- Professional tax returns

■ Advisory Services

- Mainly involved in Financial Advisory & Business Consultancy

■ Specialised Services

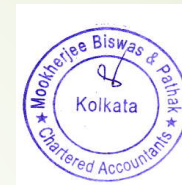
- We conduct IT audit, cybersecurity audit, migration audit, and valuation services to Corporate entities.





BANKING

SECTORS



TOURISM



MANUFACTURING



CHEMICALS



HEALTHCARE



TRADING



CONSTRUCTION



MINING



POWER



GOVERNMENT



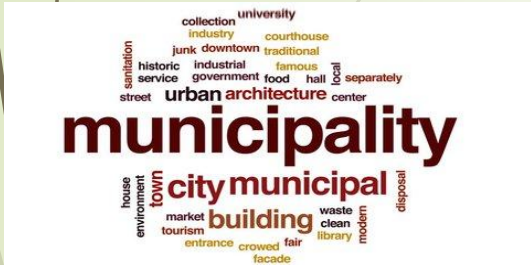
TELE-COMMUNICATION



PRINTING AND PUBLICATIONS



SECURITY



LOCAL BODIES



INFORMATION TECHNOLOGY



PLANTATION



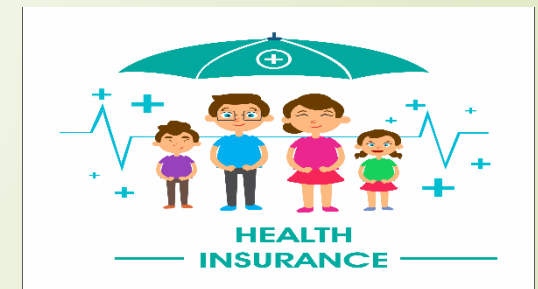
ENTERTAINMENT



EDUCATION



E-COMMERCE



INSURANCE

Relevant Experiences

| Name of Company | Nature of Activity | Year of Audit | Nature of assignment |
|---|--|------------------------|-----------------------|
| U M Cables Ltd | Manufacturer of Wires and optic fibers | On-going since 2022-23 | Statutory Audit |
| Peerless Financial Products Distribution Ltd | Financial Products Distribution | On-going since 2016-17 | Statutory Audit |
| BKB Infra Projects Private Limited | Infrastructure Service Provider | On-going since 2018-19 | Statutory Audit |
| Clinisys (India) Private Limited [erstwhile Sunquest Information Systems (India) Private Limited] | IT Service Provider | On-going since 2018-19 | Statutory & Tax Audit |
| Saroj Gupta Cancer Centre & Research Institute | Cancer Centre & Research Institute | On-going | Statutory Audit |
| Paul Builders Private Limited | Infrastructure Service Provider | On-going since 2022-23 | Statutory & Tax Audit |
| Neutral Publishing House Limited (Provat Khabar) | Newspaper publication | On-going till 2027-28 | Statutory & Tax Audit |



Relevant Experiences



| Name of Company | Nature of Activity | Year of Audit | Nature of assignment |
|---|--|------------------------------------|-----------------------|
| Pressman Properties Ltd | Property Renting | On-going | Statutory Audit |
| C Marc India Private Ltd | Consulting to the pharma industry | On-going | Statutory Audit |
| Sonar Airotech Pvt Ltd | Manufacture of pollution-control equipment | On-going | Statutory & Tax Audit |
| Rongxin Power Electronic India Pvt Ltd | Exporter and manufacturer of high voltage power electronic solutions | On-going | Statutory & Tax Audit |
| CBF Components Private Limited | Manufacture of Automotive Components; Subsidiary of CBF Manufacturing USA | On-going | Statutory & Tax Audit |
| Montents Rongxin Technology Group Co Ltd | Cloud communications business | On-going | Statutory Audit |
| Kolkata Systems Support Pvt Ltd | Remote Access Control Technology Management ; Subsidiary of KNOC Mauritius | On-going | Statutory & Tax Audit |
| Pressman Advertising Ltd - Listed Company | Advertising Agency | 2016-17 to 2022-23 | Statutory Audit |
| Andrew Yule & Co Ltd | Diversified manufacturer of engineering goods, tea gardens, electrical equipment, and projects execution | 2002-03, 2003-04, 2004-05, 2005-06 | Statutory & Tax Audit |

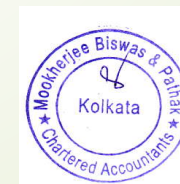
Relevant Experiences

| Name of Company | Nature of Activity | Year of Audit | Nature of assignment |
|--|-------------------------------|---|------------------------|
| Haldia Petrochemicals Ltd | Manufacture of Petrochemicals | 2004-05, 2005-06, 2006-07, 2007-08 | Statutory Audit |
| West Bengal State Electricity Distribution Co Ltd | Distribution of Electricity | 2011-12, 2012-13, 2013-14 | Statutory Audit |
| West Bengal Small Industries Development Corpn Ltd | Small Industries Development | 2016-17, 2017-18, 2018-19, 2019-20 | Statutory Audit |
| West Bengal Financial Corporation | Financing Corporation | 2021-22 | Statutory Audit |
| Bengal DCL Housing Development Company Limited | Real Estate | 2021-22, 2022-23 Ongoing | Statutory Audit |
| Garden Reach Shipbuilders & Engineers Ltd. - Listed Company | Manufacturer of ships | 2020-21, 2021-22, 2022-23 | Statutory Audit |
| Bharat Sanchar Nigam Ltd (BSNL) | Tele Communication Services | 2008-09, 2009-10, 2010-11 2018-19, 2019-20, 2020-21, 2021-22 | Statutory Branch Audit |



Relevant Experiences

| Name of Company | Nature of Activity | Type of audit | Year of Audit |
|---------------------------------|--------------------|---|-------------------------|
| JSW Cement Kolkata Sales office | Cement industry | Pre-audit for every payment above Rs. 1 lakh and release of Purchase Order for above Rs. 5 lakh | Ongoing since 2018-19 |
| JSW Cement Salboni plant | Cement industry | | Ongoing since 2018-19 |
| JSW Cement Jajpur plant | Cement industry | | Ongoing since 2018-19 |
| Shiva Cement Limited | Cement industry | | Ongoing since June 2024 |
| JSW Cement depot | Cement industry | Depot audit for Bihar, Odisha, Jharkhand and West Bengal. | Ongoing since 2018-19 |



Experiences (Internal Audit)

Mookherjee Biswas & Pathak

| Name of Company | Nature of Activity | Year of Audit |
|--|--|--|
| CESC Ltd (RPSG Group) | Generation, transmission & distribution of electricity | 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, On-going |
| Haldia Energy Ltd (RPSG Group) | Generation of Power | 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, On-going |
| Dhariwal Infrastructure Ltd (RPSG Group) | Generation of Power | 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2020-21, 2020-22, 2021-22, 2022-23, On-going |
| NTPC Ltd (Kahalgaon, Talcher, Lara, Khargoun, Sipat, Korba, SSC-Ranchi, WR-II Units) | Power Generation Company | 2014-15, 2015-16, 2016-17, 2020-21, 2021-22, 2022-23 |
| Adhunik Power & Natural Resources Ltd | Generation of Power | 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, On-going |
| Sinclairs Hotels Ltd | Hotels & Resorts | 2008-09, 2009-10, 2022-23 and ongoing |
| Assam Company Limited (The first tea manufacturing company in India) | Tea Plantation and manufacturing | 2019-20, 2020-21, 2021-22, 2022-23 , On-going |
| Bengal Chemicals and Pharmaceuticals Limited | Manufacturer of Drugs and Medicine | 2023-24 (On-going) |



Experiences (Internal Audit)

Mookherjee Biswas & Pathak

| Name of Company | Nature of Activity | Year of Audit |
|--|--|---|
| Amalgamated Plantations Pvt Ltd (Tata Tea Ltd) | Tea Plantations | 2014-15 |
| Garden Reach Shipbuilders & Engineers Ltd | Manufacturer of ship | 2012-13 , 2013-14, 2014-15, 2015-16 |
| Quaker Chemical India Ltd | Manufacturer of industrial lubricants | 2010-11, 2011-12, 2012-13, 2013-14 , 2014-15 |
| Central Mine Planning & Design Institute Limited | Institute of Mine Planning & Design | 2011-12, 2012-13, 2013-14, 2014-15 2015-16, 2016-17 |
| Security Printing and Minting Corporation of India Ltd | Engaged in manufacture of circulation coins, commemorative coins, and medals | 2017-18, 2018-19 |
| Indian Council of Agricultural Research | Agricultural Research | 2010-11 & 2011-12, 2012-13, 2013-14 2014-25, 2015-16, 2016-17, 2017-18 |
| VOITH Paper Technology (India) Pvt Ltd | German Multinational Company manufacturing paper producing machinery | 2012-13, 2013-14 ,2014-15 |
| DIC Fine Chemicals | 100% EOU situated at Dahej Gujarat, for manufacture of raw chemicals as input for DIC Ink. | 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 |



Experiences (Internal Audit)



| Name of Company | Nature of Activity | Year of Audit |
|--|--|--|
| Dabur India Ltd (Including 2 Plants in Eastern India with Eastern India Regional Office) | Manufacture of pharmaceuticals and health-care products | 1997-1998, 1998-1999, 1999-2000, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 |
| Tide Water Oil Co (I) Ltd | Manufacturer & seller of Lubricants & Greases for Automobiles & Industries | 2009-10, 2010-11, 2011-12 |
| Phoenix Yule Ltd | Manufacture of industrial rubber belting | 2001, 2002 |
| United Conveyor Corporation India Pvt. Ltd. | Manufacture & erection of ash-handling plants for power projects | 2009-10 |
| Ajanta Shoes (India) Pvt Ltd & Banik Rubber Industries Ltd. | Manufacturer of shoes, chappals etc | 2016-17, 2017-18, 2018-19, 2019-20 |
| Instakart Services Private Limited (MYNTRA Division) | E-commerce | 2019-20 |
| Tea Research Association | Research Association for the Tea Industry | For Last 20 years and On-going |
| Exide Industries Limited (Haldia & Shyamnagar Plants with Eastern India Regional Office and C&FAs) | Manufacturer of Inverter and Industrial Batteries | 2016-17 |

Experiences (Forensic Audit & Investigation and Migration Audit)

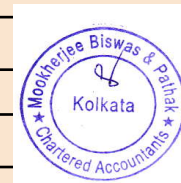
| Name of Organisation | Type of Audit | Location | Period |
|-------------------------------|---|-------------|---------|
| IDBI Bank | Forensic audit & Investigation | Guwahati | 2015 |
| Punjab National Bank | | Bhubaneswar | 2017 |
| Axis Bank | | Kolkata | 2019 |
| Food Corporation of India | | Bihar | 2011-12 |
| Kolkata Municipal Corporation | | Kolkata | 2013-14 |
| Enforcement Directorate | | Kolkata | 2019 |
| WBIDFC Ltd. | Implementation of TCS Software: Migration Audit | Kolkata | 2016 |



Experiences (Bank & Financial Institution Audit)

Mookherjee Biswas and Pathak

| Name of Bank | Year of Audit | Nature of Activity | Nature of assignment |
|----------------------------------|---|-----------------------|--|
| Uttarbanga Kshetriya Gramin Bank | 2021-22, 2022-23, 2023-24 | Regional Rural Bank | Central Statutory Audit |
| Reserve Bank of India | 1987-88, 1988-89, 1989-90, 1990-91 | Central Bank in India | Central Statutory Audit |
| Punjab & Sind Bank | 1981, 1982, 1983, 1984 | General Banking | Central Statutory Audit |
| Canara Bank | 1993-94, 1994-95, 1995-96, 1996-97 | - do - | Central Statutory Audit |
| Punjab National Bank | 2001-02, 2002-03, 2003-04, 2004-05 2009-10, 2010-11, 2011-12 | - do - | Central Statutory Audit |
| United Bank of India | 2016-17, 2017-18, 2018-19 | - do - | Central Statutory Audit |
| State Bank of India | 1985, 1986, 1987 | General Banking | Branch Audit |
| Central Bank of India | 1987-88, 1988-89, 1989-90 | - do - | Branch Audit |
| United Bank of India | 1998-99, 1999-00, 2000-01 | - do - | Branch Audit |
| Punjab National Bank | 2005-06, 2006-07, 2007-08, 2008-09, 2012-13, 2013-14, 2014-15, 2015-16, 2021-22, 2022-23 | - do - | Branch Audit |
| UCO Bank | 1996-97, 1997-98, 1998-99 | - do - | Concurrent Audit |
| Vijaya Bank | 1996-97, 1997-98 | - do - | Concurrent Audit |
| Indian Overseas Bank | 1999-00, 2000-01, 2001-02 | - do - | Concurrent Audit |
| Allahabad Bank | 2003-04, 2004-05, 2016-17, 2017-18, 2018-19 | - do - | Concurrent Audit |
| Central Bank of India | 2003-04, 2004-05, 2018-19 | - do - | Concurrent Audit |
| State Bank of India | 2018-19, 2019-20 | - do - | Concurrent Audit |
| Dena Bank | 2001, 2002 | - do - | Inspection, Concurrent Audit |
| Oriental Bank of Commerce | 2001, 2002 | - do - | Revenue Audit |
| Punjab National Bank | 2008-09 | - do - | Information System Audit |
| Indian Overseas bank | 2010-11, 2011-12 | - do - | Information System Audit |
| Bank of Maharashtra | 2015-16, 2016-17, 2017-18 | - do - | Concurrent Audit |
| Reserve Bank of India | 2010 | Central Bank in India | Management Audit of Banking Ombudsman in Kolkata |



Experiences (Bank & Financial Institution Audit) (Contd)

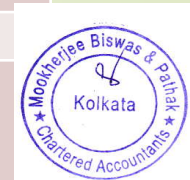
Mookherjee Biswas and Pathak



| Name of Bank / Financial Institution | Year of Audit | Nature of Activity | Nature of assignment |
|--|--|---|--------------------------------------|
| Axis Bank | 2010-11 | General Banking | Concurrent Audit |
| MIZUHO Corporate Bank Ltd | 2003 | - do - | Stock Audit |
| IDBI Bank Limited | 2007 | - do - | Stock Audit |
| United India Insurance Co Ltd | 2014-15, 2015-16, 2016-17 | General insurance company in India | Divisional Audit |
| Life Insurance Corporation of India | 2013-14, 2014-15, 2015-16 2019-20, 2020-21, 2021-22 | Largest life insurance company in India | Divisional Audit |
| Industrial Finance Corporation of India Ltd | 1993-94 | All-India financial institution | Central Statutory Audit |
| Shriram Insight Share Brokers Ltd | 2009-10, 2010-11 2011-12, 2012-13 | Share Trading | Internal Audit (NSE & BSE) |
| Shriram Insight Share Brokers Ltd | 2010-11, 2011-12 | Share Trading | Information System Audit (NSE & BSE) |
| Shriram General Insurance Co Ltd | 2008-09, 2009-10 2010-11, 2011-12 | General Insurance | Statutory Audit |
| National Insurance Co Ltd | 2006-07, 2007-08 2008-09, 2009-10, 2016-17 | - do - | Concurrent Audit |
| The Peerless General Finance & Investment Co Ltd | 2009-10, 2010-11 2011-12, 2012-13, 2013-14 | Finance & Investment | Internal Audit |
| Forward Market Commission | 2011-12 | Commodity Market Regulator | Performance Audit |

Experiences – Overseas Client

| Name of Organisation | Year of Audit | Nature of Activity | Nature of assignment |
|--|------------------|---|----------------------|
| Public Sector Co | | | |
| DHI Infra Ltd | 2011, 2012, 2013 | Engaged in framing infrastructure of Bhutan Education, City, SEZ, Land Reclamation and Township Project | Statutory Audit |
| Bhutan Postal Corporation Ltd | 2017 | Postal Function | Statutory Audit |
| Bhutan Insurance Limited | 2018,2019,2020 | Insurance function | Statutory Audit |
| Bhutan Livestock Development Corporation Ltd | 2021, 2022 | Business in Livestock | Statutory Audit |
| Druk Air Corporation Ltd | 2018-19, 2019-20 | Airlines Service | GST Audit |
| Private Sector Co | | | |
| Bhutan Airlines (Tashi Air Pvt Ltd) | 2019 | Private Airlines Service | GST Audit |
| Tashi Beverages Pvt Ltd | 2020 | Beverages Service | Statutory Audit |
| T & K Construction Pvt Ltd | 2020 | Construction Service | Statutory Audit |
| The Bhutan Education and Technology Academy Park Private Limited | 2023 | Education and Technology Academy Function | Statutory Audit |
| Rasayana Private Limited | 2023 | Engaged in making Ceramic Pottery | Statutory Audit |
| Yangphel Private Limited | 2023 | Engaged in amusement, archery and other sports | Statutory Audit |
| Zhiwaling Private Limited (Zhiwaling Heritage) | 2023 | Engaged in Hotel Industry | Statutory Audit |



Team Composition and Key Personnel:

Brief Biography of Key Partners:

■ SANKAR PRASANNA MUKHERJEE

- Fellow member of Institute of Chartered Accountants of India
- ACMA

Experience: With an experience of 50 years and above

- Conducted audit of all processes of the banking transactions as a Central Statutory Auditor of Nationalized Bank of India
- Done Statutory & Internal Audit of public and private sector companies in India



Team Composition and Key Personnel:

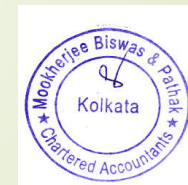
Brief Biography of Key Partners:

➤ ABHIJIT PATHAK

- Fellow member of Institute of Chartered Accountants of India
- Master in Management (AIM, Manila)
- Certified Internal Auditor (CIA, USA)
- Certified Course on International Taxation (ICAI)
- Certified Fraud Examiner (CFE, USA)

Experience of 40 years and above

- Done Internal Audit of public and private sector companies in India
- Supervises management Consultancy



Team Composition and Key Personnel:

Brief Biography of Key Partners:

➤ SUDERSAN MUKHERJEE

- Fellow member of Institute of Chartered Accountants of India
- Information Systems Auditor (ICAI)
- Certified Information Systems Auditor (CISA, USA)
- Certificate Course on Ind AS (ICAI)
- Certified Forensic Accounting & Fraud Prevention Auditor (ICAI)

Experience of 25 years and above

- Conducted audit of all processes of the banking transactions as a Central Statutory Auditor of Nationalized Bank of India
- Done Statutory & Internal Audit of public and private sector companies in India & Bhutan



Team Composition and Key Personnel:

Brief Biography of Key Partners:

➤ ARYABIR CHATTERJEE

- Fellow member of Institute of Chartered Accountants of India
- Information Systems Auditor (ICAI)
- Certified Forensic Accounting & Fraud Prevention Auditor (ICAI)

Experience of 20 years and above

- Conducted audit of all processes of the banking transactions as a Central Statutory Auditor of Nationalized Bank of India
- Forensic Audit, IT Audit
- Accounting support to many private entities



Team Composition and Key Personnel:

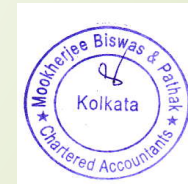
Brief Biography of Key Partners:

➤ PARAG CHAKRABARTI

- Fellow member of Institute of Chartered Accountants of India
- Registered Insolvency Resolution Professional (IBBI)
- Certified Forensic Accounting & Fraud Prevention Auditor (ICAI)

Experience of 20 years and above

- Internal audit, Risk based audit,
- Internal financial Control Review, Forensic Audit



Team Composition and Key Personnel:

Brief Biography of Key Partners:

➤ ANUSREE CHATTERJEE

- Fellow member of Institute of Chartered Accountants of India
- Information Systems Auditor (ICAI)
- Certificate Course on Ind AS (ICAI)
- Registered Valuer of SFA (IBBI)

Experience of 12 years and above

- Conducted audit of all processes of the banking transactions as a Central Statutory Auditor of Nationalized Bank of India
- Done Statutory & Internal Audit of public sector companies in India & Bhutan



Team Composition and Key Personnel:

Brief Biography of Key Partners:

➤ NIRMAL KUMAR CHAKRABARTI

- Fellow member of Institute of Chartered Accountants of India
- FCMA
- Certificate Course on Ind AS (ICAI). Certified Forensic Accounting & Fraud Prevention Auditor (ICAI)

Experience of 11 years and above

- Statutory Audit of public sector companies in India
- Municipality accounting advices



Team Composition and Key Personnel:

Brief Biography of Key Partners:

➤ MANISH KUMAR

- Fellow member of Institute of Chartered Accountants of India

Experience of 3 years and above

- Skilled in Internal Audit, GST and Income Tax compliances

➤ VIKASH KUMAR

- Fellow member of Institute of Chartered Accountants of India

Experience of 2 years and above

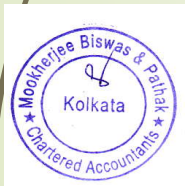
- Skilled in Statutory Audit, GST and ROC compliances



Team Composition and Key Personnel

Audit Team Structure

- **Engagement partner** has the primary responsibility for the audit of a particular engagement and is responsible for the engagement and its performance, and for the report that is issued on behalf of the firm, and delegates, supervises the role assignment.
- **Audit manager**- As per the direction of the Engagement partner, the audit manager who can be another partner or Qualified staff formulates audit programme and directs the team comprising of Senior and junior members of the audit team.
- **Senior auditor**- Acts under the supervision of Audit manager and is responsible for field visit of clients and perform the audit at field level and report the same to the audit manager.
- **Junior Auditor** – Performs audit under the instruction of senior auditor and report the same
- **IT Auditor and Specialist**- they are engaged according to the specific requirement of the particular assignment



Team Composition and Key Personnel

Professional Staff

- Alope Ranjan Kundu (ACA) with 41 years of experience
- Subir Chakraborty (ACA) with 39 years of experience
- Gaurav Bothra (ACA) with 8 years of experience

Enclosed Evidence-Firm's Constitution certificate from ICAI

Other Professional Staff

- Dilip Kumar Bhattacharyya (CMA) with 30 years of experience

Professional Development

- All Partners participate in CPE Continuous Professional Education Programme conducted by ICAI Study Circle and obtained required CPE hours as per ICAI Regulations.
- Inhouse Training programmes



Quality Assurance and Compliance

► Quality Control Framework:

Our firm's system of quality control should include 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

A detailed quality Control manual is enclosed for your reference



Quality Assurance and Compliance

➤ Regulatory Compliance:

Our firm complies with :

- Indian Accounting and Auditing standards
- International Accounting and Auditing standards
- Taxation laws and other regulatory requirements

➤ External Peer Reviews:

Peer Reviews conducted by ICAI is enclosed in separate Annexure



Technology and Innovation

Use of Technology & Digital transformation

- Use of software like MS Office, Open office
- Use of Excel , Access for data analytics
- Use of software like IDEA for data analytics
- Keeping back up in cloud server
- Use of anti virus and firewall
- Imparting training to staff members regarding usage of data and systems
- Investment in Hardware and continuous updating of the existing systems



Client Portfolio and References

| Notable Clients/ Key Clients | Nature of Activity | Year of Audit | Nature of assignment |
|---|---|---------------------------|-----------------------|
| Large Corporations | | | |
| U M Cables Ltd | Manufacturer of Wires and optic fibers | On-going | Statutory Audit |
| Peerless Financial Products Distribution Ltd | Financial Products Distribution | 2016 – on-going | Statutory Audit |
| Garden Reach Shipbuilders & Engineers Ltd. – Listed Company | Manufacturer of ships | 2020-21, 2021-22, 2022-23 | Statutory Audit |
| Clinisys (India) Private Limited [erstwhile Sunquest Information Systems (India) Private Limited] | IT Service Provider | On-going | Statutory & Tax Audit |
| Uttarbanga Kshetriya Gramin Bank | Regional Rural Bank | On-going | Statutory Audit |
| CBF Components Private Limited | Manufacture of Automotive Components; Subsidiary of CBF Manufacturing USA | On-going | Statutory & Tax Audit |
| Neutral Publishing House Limited (Prabhat Khabar) | Newspaper publication | On-going till 2027-28 | Statutory & Tax Audit |



Client Portfolio and References

| Notable Clients/ Key Clients nts | Nature of Activity | Year of Audit | Nature of assignment |
|-------------------------------------|--|--|-----------------------|
| SME/ Private companies | | | |
| BKB Infra Projects Private Limited | Infrastructure Service Provider | On-going | Statutory Audit |
| Paul Builders Private Limited | Infrastructure Service Provider | On-going | Statutory & Tax Audit |
| C Marc India Private Ltd | Consulting to the pharma industry | On-going | Statutory Audit |
| Sonar Airotech Pvt Ltd | Manufacture of pollution-control equipment | On-going | Statutory & Tax Audit |
| CESC Ltd (RPSG Group) | Generation, transmission & distribution of electricity | 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, On-going | Internal Audit |
| Haldia Energy Ltd (RPSG Group) | Generation of Power | 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, On-going | Internal Audit |



Client Portfolio and References

| Notable Clients/ Key Clients | Nature of Activity | Year of Audit | Nature of assignment |
|--|---|--------------------------------|----------------------|
| Non Profit organisations | | | |
| Saroj Gupta Cancer Centre & Research Institute | Cancer Centre & Research Institute | On-going | Statutory Audit |
| Tea Research Association | Research Association for the Tea Industry | For Last 20 years and On-going | Internal Audit |
| Life Insurance Corporation of India | Life Insurance | On-going | Statutory Audit |



Ethical standards and independence

Code of Ethics

- We Maintain highest possible ethical standards in accordance with ICAI Code of Conduct.

Independence Policy

- Partners, professional staff and all others persons employed by the Firm are responsible for understanding and complying with all applicable independence policies and procedures. Partners, professional staff and all others persons employed by the Firm are required to:
 - a) Read all relevant independence policies.
 - b) Understand the extent to which they apply to them and their immediate family members.
 - c) Understand that the financial and employment relationships of immediate family members can threaten or impair independence with respect to an auditee.
 - d) Provide information to their immediate family members about the independence policies.



Ethical standards and independence

Independence Policy

- e) Understand that there are limitations or restrictions on our ability to provide services to auditees.
- f) Comply with applicable independence policies and procedures at all the times.
- **Confirming Compliance with Independence Policies**

Partners and employees of the Firm must, upon request, confirm in writing their compliance with all applicable independence policies.



Certifications and Accreditations

Professional certification & Membership

| Name of partner | Certification | Member with | Enclosure |
|---------------------------|--|--|-----------|
| Sankar Prasanna Mukherjee | Chartered Accountant | Institute of Chartered Accountants of India | A-1.1 |
| Sankar Prasanna Mukherjee | ACMA | Institute of Cost and Works Accountants of India | A-1.2 |
| Abhijit Pathak | Chartered Accountant | Institute of Chartered Accountants of India | A-2.1 |
| Abhijit Pathak | Master in Management | Asian Institute of Management (Manila) | A-2.2 |
| Abhijit Pathak | Certified Internal Auditor from USA | Institute of Internal Auditor USA | A-2.3 |
| Abhijit Pathak | Certified Fraud Examiner | CFE, USA | A-2.4 |
| Abhijit Pathak | Certificate course on International Taxation | Institute of Chartered Accountants of India | A-2.5 |



Certifications and Accreditations

Professional certification & Membership

| Name of partner | Certification | Member with | Enclosure |
|--------------------|-------------------------------------|---|-----------|
| Sudersan Mukherjee | Chartered Accountant | Institute of Chartered Accountants of India | A-3.1 |
| Sudersan Mukherjee | Diploma in System Audit (DISA) | Institute of Chartered Accountants of India | A-3.2 |
| Sudersan Mukherjee | Certified system Auditor (CISA) | ISACA | A-3.3 |
| Sudersan Mukherjee | Certificate Course on Ind AS (ICAI) | Institute of Chartered Accountants of India | A-3.4 |
| Aryabir Chatterjee | Chartered Accountant | Institute of Chartered Accountants of India | A-4.1 |
| Aryabir Chatterjee | Diploma in System Audit (DISA) | Institute of Chartered Accountants of India | A-4.2 |
| Aryabir Chatterjee | Forensic Audit | Institute of Chartered Accountants of India | A-4.3 |



Certifications and Accreditations

Professional certification & Membership

| Name of partner | Certification | Member with | Enclosure |
|--------------------|-------------------------------------|---|-----------|
| Parag Chakrabarti | Chartered Accountant | Institute of Chartered Accountants of India | A-5.1 |
| Parag Chakrabarti | Insolvency | IBBI | A-5.2 |
| Anusree Chatterjee | Chartered Accountant | Institute of Chartered Accountants of India | A-6.1 |
| Anusree Chatterjee | Diploma in System Audit (DISA) | Institute of Chartered Accountants of India | A-6.2 |
| Anusree Chatterjee | Certificate Course on valuation | IBBI | A-6.3 |
| Anusree Chatterjee | Certificate Course on Ind AS (ICAI) | Institute of Chartered Accountants of India | A-6.4 |



Certifications and Accreditations

Professional certification & Membership

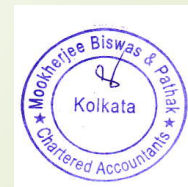
| Name of partner | Certification | Member with | Enclosure |
|--------------------|---|---|-----------|
| Nirmal Chakrabarti | Chartered Accountant | Institute of Chartered Accountants of India | A-7.1 |
| Nirmal Chakrabarti | Certified Forensic Accounting and Fraud Examiner from West Virginia University, USA | | A-7.2 |
| Manish Kumar | Chartered Accountant | Institute of Chartered Accountants of India | A-8 |
| Vikash Kumar | Chartered Accountant | Institute of Chartered Accountants of India | A-9 |
| | | | |



Certifications and Accreditations

Professional certification & Membership

| Name of Staff | Certification | Member with | Enclosure |
|--------------------|----------------------|---|-----------|
| Aloke Ranjan Kundu | Chartered Accountant | Institute of Chartered Accountants of India | A-10 |
| Subir Chakraborty | Chartered Accountant | Institute of Chartered Accountants of India | A-11 |
| Gaurav Bothra | Chartered Accountant | Institute of Chartered Accountants of India | A-12 |
| | | | |



Corporate Social Responsibility (CSR)

We encourage poor Students for admission into ICAI Course and finance them. But as such the Partnership Act doesn't cast any obligation to initiate CSR.

Awards and Recognition

None



Contact Information

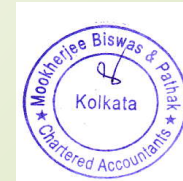
| Key person | Phone Number | E Maili id | Address Details |
|---------------------------|-------------------|----------------------------|---|
| Sudersan Mukherjee | 9433037064 | sudersan@mbpkol.com | <ul style="list-style-type: none"> Address: 5 & 6 Fancy Lane, 5thFloor, Kolkata 700 001, India. Telephone numbers : (91 33) 2248 1733, 2248 0080, 4602 0635 |
| Anusree Chatterjee | 9830739314 | anusree@mbpkol.com | <ul style="list-style-type: none"> Address: 5 & 6 Fancy Lane, 5thFloor, Kolkata 700 001, India. Telephone numbers : (91 33) 2248 1733, 2248 0080, 4602 0635 |
| Firm's website | | | <ul style="list-style-type: none"> www.mbpkol.com |
| Firm's e mail | | | <ul style="list-style-type: none"> mbpkol@gmail.com |



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.
- a) Experience of doing Statutory Audits and Internal Audits in various industries.
- b) Experience in providing support services for developing ERPs for clients in various industries.
- c) Experience in working World Bank funded projects
- e) Experience of Statutory Central Audit for 20 years in three Public Sector Banks in India.
- f) Experience in Valuation assignments of Companies.
- g) One stop solution for Statutory Auditing, Internal Auditing, Management Consultancy, Taxation, Valuation, Software Support services.



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.

- Govt. Audit- ICAI Prepares the list of Audit firm eligible for major audit for onward submission to RBI and C&AG. Subsequently Banks and C&AG issued appointment as per the list mentioned herein before.
- Private Audit: Clients Invite quotation for specific assignments to select Audit firms.

Fee Structure:

A general description of firm fee Structure and billing practices, including any flexible pricing options or value-based pricing models.

- Generally, We follow the minimum fees as recommended by the Institute of Chartered Accountants of India.
- In most of the cases fees are determined by the respective appointing authorities.
- In case of tender , we abide with the pricing method as mentioned in the tender document



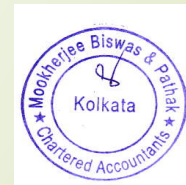
Conclusion

Call to Action

Our firm has vast and experienced resource partners . We try to identify different avenues for unearthing potential clients. After identification of potential clients, we communicate them. If possible, we try to conduct physical meeting and explain them the services we can provide through power point presentations, sharing of our detailed profile. We also upload our bouquet of services in our web site.

We also invite the potential clients to visit our firm and have an overview of our resources,

We also encourage our branch in charges to carry on the similar activities





The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 018160

This is to certify that the Peer Review of

M/s Mookherjee Biswas & Pathak

5 & 6, Fancy Lane,

5th Floor,

Kolkata-700001

FRN.: 301138E

has been carried out for the period

2021-2024

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

This Certificate is effective from: 03-09-2024

The Certificate shall remain valid till: 30-09-2027

Issued at New Delhi on 13-09-2024

CA. Prasanna Kumar D

**Chairman
Peer Review Board**

CA. (Dr.) Raj Chawla

**Vice-Chairman
Peer Review Board**

CA. Mohit Bajjal

**Secretary
Peer Review Board**

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