



SURAJIT ROY AND ASSOCIATES **Chartered Accountants**

(A member Firm of **AVA**[®]
NETWORK)



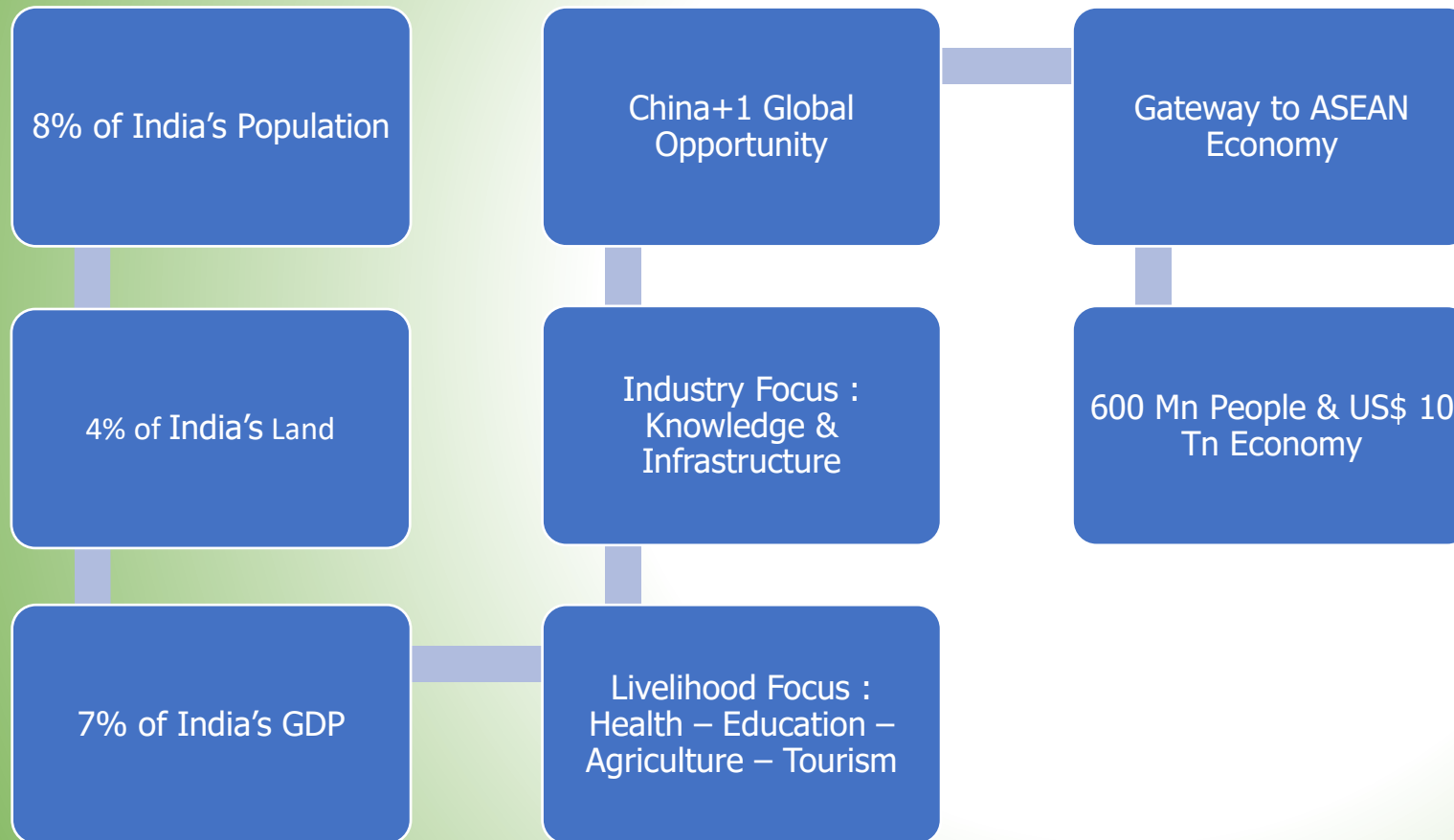
Qualification | Expertise | Experience | Offerings

<https://avanetwork.in/Kolkata/>

Aurora Waterfront, 10th Floor, Unit No. 1016 & 1017, Block: GN, Plot: 34/1, Salt Lake, Sector: V , Kolkata 700091




BENGAL : OUR ORIGIN

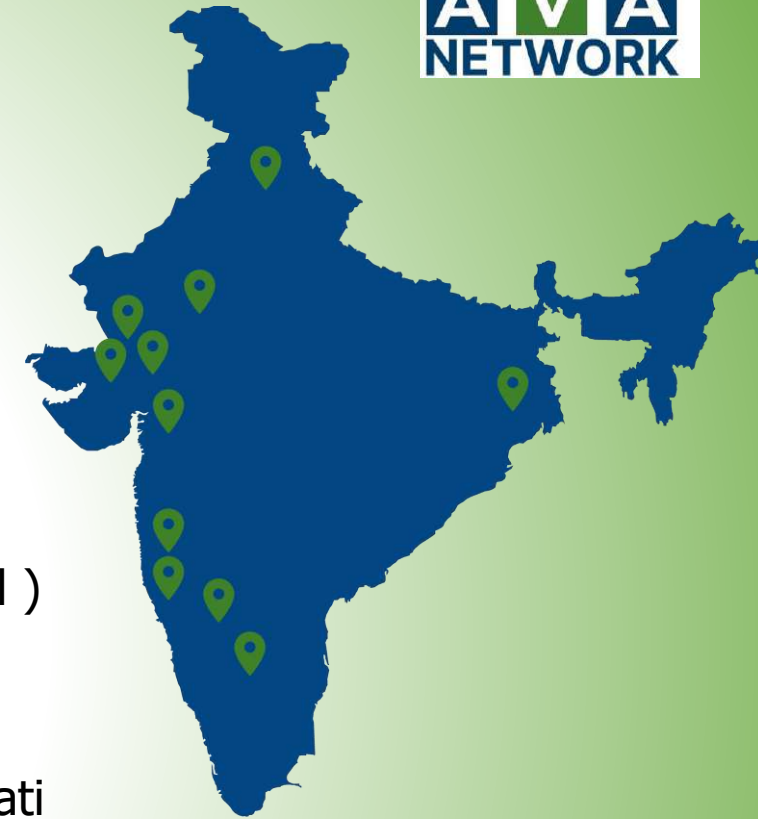




SRA AT A GLANCE



- Date of Establishment : July 11 1996.
(Post Merger with D.Sarkar and Associates, FRN: 323095E)
- ICAI Firm Registration Number : 326099E
- Legal Status: Partnership firm
- Peer reviewed: Certificate no 015563 valid up to June 30 2026
- A member Firm of  as approved by ICAI(NRN/W/0065).
- Head Office : Sector V, Salt Lake, Kolkata, India (IT / ITES Hub of Bengal)
- 24*7 operating bandwidth and state of the art infrastructure.
- **Branch offices :**
Agartala (Tripura) | Dhanbad (Jharkhand) | Mumbai(Maharashtra) | Guwahati (Assam) |
- **Network presence :**
Pune and Mumbai (Maharashtra) | Ahmedabad (Gujrat) | Bengaluru & Belagavi (Karnataka) | Hyderabad (Telangana) | Delhi | Jaipur (Rajasthan) |
- **Team (50 members) :**
Partner : 8 (All FCA) | Qualified : 3 ACA/CMA | Semi-qualified : 6 | Articled Trainee : 25 | Executive : 6 | Support :2 |





MISSION | VISION | CORE | VALUES



Mission: To facilitate clients' ease of doing business by leveraging extensive industry expertise, updated domain knowledge and state-of-the-art technology.

Vision: To establish a well-acclaimed global firm that serves national and international clients from multiple business domains through multi-functionary services and a knowledge-enriched ethical workforce that leverages new-age technology.

Core Values : We serve our varied clientele with

Honesty
Transparency

Integrity
Competence

...and **above** all...

TRUST





PARTNERS

(Contact details)



Sl	Name	M.No.	Exp (Yrs)	Hand Phone	Email id	Linkedin
i	CA. Surajit Roy	057260	30	+91 98311-42105	surajit.roy@sraca.com	https://www.linkedin.com/in/surajit-roy-1522558b
ii	CA. Tirtha Mandal	050070	49	+91 98301-18402	tirtha.mandal.roy@sraca.com	https://www.linkedin.com/in/tirtha-mandal-791b2649
iii	CA. Debjani Das	300271	14	+91 99034-57225	debjani.das@sraca.com	https://www.linkedin.com/in/debjani-das-39907037
iv	CA. Jayanta Bhowmick	066286	18	+91 90519-80501	jayanta.bhowmick@sraca.com	https://linkedin.com/in/jayanta-bhowmick-9968661b2
v	CA. Partha Sarathi Chakraborty	056086	33	+91 96746-10932	parthasarathi.Chakraborty@sraca.com	https://www.linkedin.com/in/partha-sarathi-chakraborty-02232530
vi	CA. Suchismita Ghosh Pal	061003	24	+91 98300-67852	suchismita.ghoshpal@sraca.com	https://www.linkedin.com/in/ca-suchismita-ghosh-pal-443493b2
vii	CA. Prosenjit Gupta	055053	35	+91 97482-01103	prosenjit.gupta@@sraca.com	https://www.linkedin.com/in/prosenjit-gupta-04893530
viii	CA. Anjubani Mallik	300444	14	+91 91631-69691	anjubani.mallik@sraca.com	https://www.linkedin.com/in/anjubani-mallik-191949253



- **CA. Surajit Roy** : Founder partner and Profit center head.
- Industrial experience in leading power utility company and multi business large corporates .
- Specializes in business advisory services, shared CFO services, Corporate Laws and FEMA Compliances, KPO, Social Sector, Start Ups and MSMEs.
- His ambition is to build robust professional practice arena with a team of energetic, knowledge based and with deep rooted value system persons and to be able provide timely and value-added deliverables with quality assurance by adhering to Standards prescribed by professional bodies.



- **CA. Tirtha Mandal** is the Mentor of the Firm.
- Has served big media and communication industry in the capacity of CFO and was senior audit partner of a nationally reputed CA Firm over 28 years.
- Specializes in Internal audits, Special audits, Systems audits (IT systems and financial processes), concurrent audits, pre-audits, SOX audits, and Limited review audits, Investigation audits, SOP compliance audits, Due diligences, Peer Review of audits procedures of Auditors of listed Companies, Designing of Financial Process manuals Accounting manuals, ICFOR matrices, Risk audit matrices, NBFC & FDI related compliances, Implementation and preparation of Financial statements in Ind AS, IFRS and Bhutan Financial Reporting (BFRS) Accounting standards.



- **CA. Debjani Das** leads the Taxation and Compliance vertical.
- Specializes in Direct and Indirect Tax Services- Planning, Registrations, Compliances, Assessments, Appeals, Refunds .
- Experienced in FEMA, FCRA Compliances.
- In-depth domain knowledge with insights in assurances and financial services requirements.



- **CA. Jayanta Bhowmick** : An Ex-Banker.
- Leads the Banking assignments- Concurrent audits/ Revenue Audits/ Stock Audits/ Pre and post disbursement audits/ Cyber Security Control audits, Due Diligence audits, Physical Verification of Fixed Assets & Inventories & reconciliation etc.
- Takes care of the assurance related special assignments.



- **CA. Partha Sarathi Chakraborty** leads Enterprise handholding services.
- Has served 15 years in PSU Steel Industry in a Senior Finance Position and as CFO in Construction Company in PSU sector and in a reputed Bakery chain
- Core competency in Business Advisory, shared CFO service, System development in the area of Finance and Accounts including Business strategic planning.



- **CA. Suchismita Ghosh Pal** experienced in assurance assignments in large corporates and Central statutory auditor of banks.
- Leads the Non-Profit /Social sector services.
- Handles SOP preparation , ICOFR implementation and testing, special audits and business compliances, health checks.
- A passionate Social worker.



- **CA. Prosenjit Gupta** experienced & was associated with 'big 5' Accounting Firms, in India and abroad.
- Worked as a domain expert with big houses in Manufacturing, Real-Estate and Communication sectors.
- Conversant with IFRS & Ind-AS accounting framework.
- Special interest in strategizing training and quality control environment of firm of practising chartered accountants.



- **CA. Anjubani Mallik** is entrusted with the Bank Assurance assignments.
- Experienced in rendering financial services to MSME business houses.



Post Qualification diploma/Certifications of Partners



Diplomas and Certifications

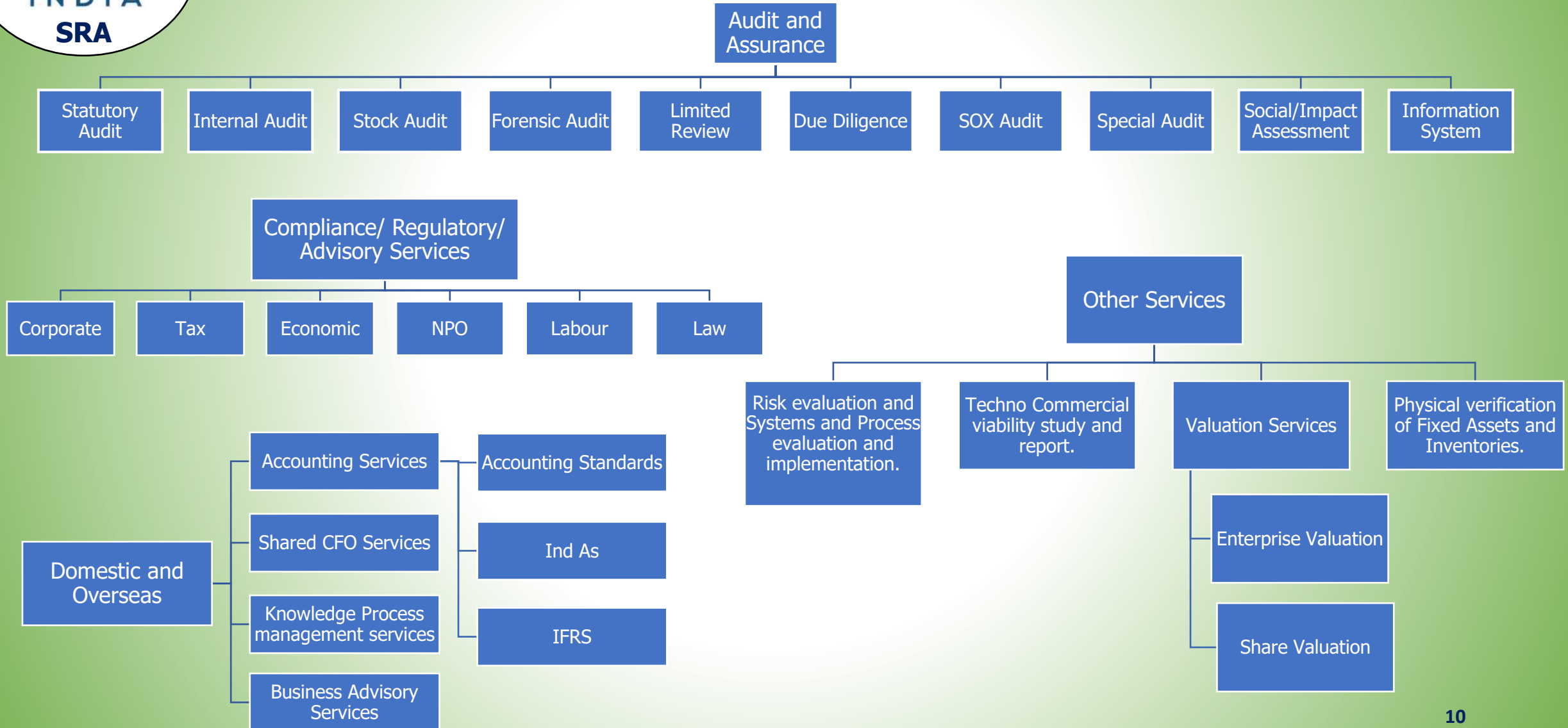
Partners

• Information System Audit	5
• Forensic Accounting and Fraud Detection	3
• Anti Money Laundering Laws	3
• Concurrent Audits of banks	3
• Forex and Treasury Management	3
• Co-operative Societies Audit	1
• Goods and Service Tax	1
• Wealth Management and Financial Planning	1
• MSME Laws	1
• Public Finance and Government Accounting	2
• ADR (Arbitration, Conciliation and Mediation)	1
• Ind AS	1
• Internal Audit	1
• Qualified Peer Reviewer	1
• Qualified the Independent Director's examination	1
• Corporate Social Responsibility (CSR)	2
• Business Responsibility and Sustainability Reporting (BRSR)	1
• Member of Institute of Social Auditors of India	2
• Public Procurement (an online course conducted by World Bank)	1
• Securities Intermediaries Compliance (Non-Fund) :NISM Series IIIA	1
• Corporate Trainer and Facilitator (Accredited by CPD,HRCI and SHRM)	1





SPECTRUM OF SERVICES (End to End Solutions)



SECTORAL EXPERIENCE

Banking	Co-operative	Educational Institution	FMCG	Foreign Multinational
Health Care	Hospitality	Heavy Industries	High Net-worth individual	IT/ ITES
Infrastructure	Insurance	Mining	Media & Communication	NBFC/MFI
Non-Profit Organisation	Non-Resident Services	Real Estate	Retiral Benefit Fund	Start-ups
	Tea	Telecom	Venture Capital	



Illustrative Clientele: Large Entities



STATUTORY AUDITS



INTERNAL AUDITS



CONCURRENT AUDITS



STOCK AUDITS





SRA

Illustrative Clientele: Large Entities

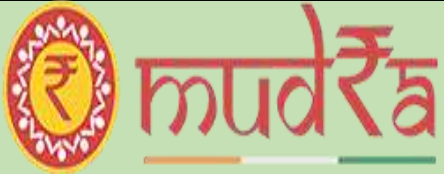


**DUE
DILIGENCE**

**TAX
ADVISORY**

NPO

**SHARED
CFO
SERVICES**



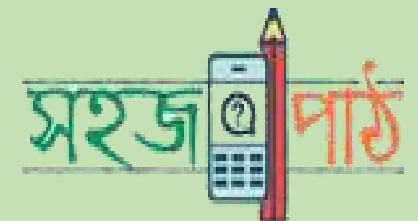
TATA CONSUMER PRODUCTS



Her Abilities. Endless possibilities.



predi@t.



Significant Empanelment:

- Comptroller of Auditor General of India. (CA/1990)
- Reserve Bank of India. (UCN 783290)
- Directorate of Health Services, Govt of West Bengal. (Internal Audit)
- Directorate of School Education, Govt of West Bengal.(Statutory Audit).
- Office of the Mission Director, Sarba Siksha Assam (Statutory Audit).
- National Registrar of Co-operative Societies
- Bombay Stock Exchange (Internal Audit of Trading Members)
- National Stock Exchange (Internal Audit of Trading Members)
- Indian Railway Catering and Tourism Corporation Limited. (Accounting Supervision/Corporate Tax)
- State Bank of India (Statutory Branch Audit)
- Punjab National Bank (Borrower due diligence audit/Revenue audit).
- Indian Bank (Stock Audit/Credit audit)
- Indian Overseas Bank (Stock Audit)
- Bank of India (Concurrent and Currency Chest Audit).
- Bangia Gramin Vikash Bank (Concurrent Audit).
- Vidyasagar Central Co-operative Bank (Concurrent Audit)
- Micro Units Refinance Development Agency (Borrower due diligence and end utilization audit).
- Small Industries and Development Bank of India (SIDBI) (Loan fund utilization audit).
- ICICI Bank (Borrower Stock Audit and Due Diligence)
- Kotak Mahindra Bank. (Borrower Stock Audit)
- RBL Bank. (Borrower Stock Audit)

Membership	Entity	Membership No
CA Tirtha Mandal	IIA, Institute of Internal Auditors (Global membership)	3412697
CA Suchismita Ghoshpal	ISAI, Institute of Social Auditors of India	IAS/SA/157
CA Surajit Roy	ISAI, Institute of Social Auditors of India	IAS/SA/158

Corporate Social Responsibility

Certified CSR professionals

CA Tirtha Mandal (Certificate no 84670-5134166-1666) and
CA Surajit Roy (Certificate no 84670-5127334-1666)
Holds Certificate in CSR issued by CSR Committee of the Institute of Chartered Accountants of India.

- **General approach for Audits**

- All assignments are handled by a Partner-in-charge (Audit partner), responsible for client handling relating to the particular assignment. Audit partners are selected based on domain experience and specialization for the nature of assignment and its scope. The audit team is selected from SRA's existing pool of executing pool of staff and are generally a mix of SQAs with adequate exposures to similar assignments and freshers. The Audit Partners continuously supervises the progress of work and ensures adherence to audit scope and standards (as applicable) and checklists / audit programmes. All assignment must comply with proper audit documentation and adherence to Firm's SQC practices.
- We believe that the success of any audit we carry out is dependent upon:
 - Understanding the client's business, underlying risks, and the legislation and regulations governing the business;
 - Understanding the client's organizational, procedural and information systems control as well as their operating structure;
 - Ensuring that superior expertise and resources are available to satisfactorily carry out the audit;
 - Adhering to the firm's quality control standards
 - Execution of any assignment undergoes the following phases-
 - Understanding the client, objective and scope of engagement
 - Planning of the work, preparation of checklists, team formation.
 - Actual audit performance with constant supervision by Partner-in-charge
 - Cross reference on technical matters with other domain experts
 - Discussion of preliminary finding
 - Submission of final deliverable reports/ certificates.
 - The is continuous interaction between Client and Audit partner in course of performance of all assignments. This high level of partner involvement in each audit undertaken gives a sense of security and a regular contact to deal with the client.
 - All audits are carried out as per the firm's Audit and Assurance Procedures, which is based on Standards on Auditing and the form's Assurance Quality Control manual. The approach is principally risk-based, and focuses on obtaining an understanding of the scope of the assignment, and developing an audit strategy to achieve the set audit objectives.
 - We employ people development programs to stay abreast of key issues, global best practices and latest technical updates. Interns are encouraged to attend seminars and webinars on different courses. SRA conducts training sessions, in-house for discussions on various topics and partners and qualified professionals also attend seminars of professional bodies and Chambers of Commerce.

- **Internal audits, special considerations**

- The internal audits are conducted with varying client requirements but essentially the objective thereof is to provide assurance on controls and processes. We also conduct risk based



Quality Assurance Compliance (overview of processes involved)



SRA's Audit Quality Assurance

SRA has adopted the international practices and ICAI's guidelines of Ethical Codes and SQCs (Standard on Quality Control of Firms) in India in its own Manuals on Code of Ethics (CoE) and Assurance Quality Control(AQC). This helps to continually remain within the ethical norms in all its professional activities and ensure the quality standards expected as per norms.

There are laid down review mechanisms and practices of work planning, its monitoring, supervision and documentation processes. Cross references for expert opinions are encouraged to improve quality of execution and deliverance with other partners and experts having specialization in the particular area of services being offered. The intent of CoE and AQCM is in providing quality and correct financial and professional service, yet maintaining the high levels of integrity and professionalism.

To update knowledge, SRA regularly conducts in-house Learning programs, and partners and staff attend CPE seminars of ICAI, and other Professional entities / Chambers of Commerce.

Regulatory Compliances

All professional assignments are ensured to adhere to various regulatory requirements such as adherence to the International Standards on Auditing (ISA), Generally Accepted Auditing Standards (GAAS), and other applicable standards like valuation standards, ICDS (Income Computation Disclosure Standards) etc.

External Peer Reviews

The firm has been Peer Reviewed in June 2023 (Certificate no 015563 valid up to June 30, 2026). SRA has also been informally appraised while entering into a Network arrangement and being part of AVN Network (registered with ICAI, registration no NRN/W/0065).

The firm is empaneled with Comptroller Auditor General, India and is rendering successfully various statutory audits allotted by them over the year.

SRA has to comply with regulatory requirements in all engagements with the applicable norms, like those of SEBI for listed companies, RBI for NBFCs, banks etc, Income Tax, FEMA etc.

Firm's Technology and Digital transformation

SRA's head office is situated in the IT Hub at the IT Complex in Salt Lake City, Kolkata. It uses modern technology-enabled services in many of its practices and housekeeping. Automation, cloud-based solutions, and artificial intelligence are being increasingly adopted as our staff and partners get used to these new innovations. SRA strives to be as paperless as possible in our processes. There is digitization of records, use of automated tools and training to our staff for more efficient and faster execution.

We perform off-site remote audit of many of our audit clients to reduce physical presence time at audit locations.

SRA uses on-line tools and data bases by subscribing to a variety of softwares, for benchmarking comparable performances in Industries and use of analytical tools in financial reviews.

Let's Look East

Focus East /
North - East /
Asian Region

Companies
expanding their
Operations

Setting up
Offices

All Regulatory
& Compliances

Accounting
Process
Outsourcing

Assurance
Services.

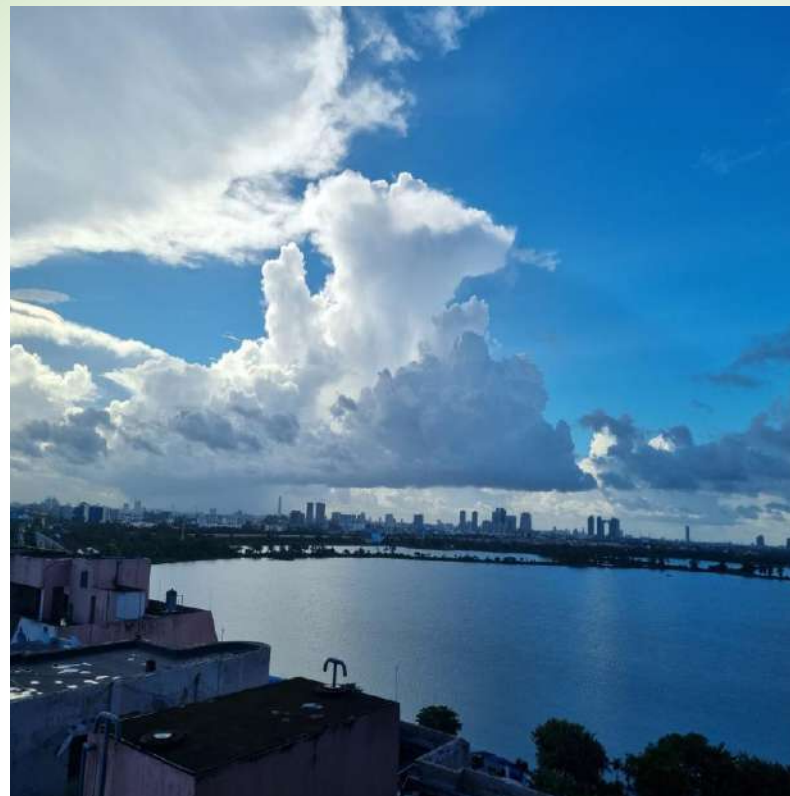
Back-Office
Support

Shared Office
Space

Company
Secretarial
Support

Legal
Representation





**Thank you
for your valuable time!**