




FIRM PROFILE




S P A N & ASSOCIATES

(Formerly S. Ganguli & Associates)

Chartered Accountants

 **14/28, Golf Club Road, Ground Floor
Kolkata – 700033. India**

| Jamshedpur | Guwahati | Port Blair |

 +91 33 2423 5086/87/5104 | Tel Fax: 91-33-2423 5086 |

 : sga1969@dataone.in / sg_associates@vsnl.net

OUR JOURNEY FROM SGA TO SPAN

M/S S. GANGULI & ASSOCIATES WAS BORN IN A SUMMER AFTERNOON AS A PROPRIETORSHIP FIRM ON JUNE 1979 IN A SOUTH KOLKATA RESIDENCE. IT WAS FORMED AS PARTNERSHIP W.E.F. OCTOBER 1984. IN 1997 ONWARDS IT HAS ESTABLISHED ITSELF AS PART – C AUDITOR OF RBI. SINCE 1998 IT IS GETTING MAJOR ASSIGNMENTS FROM C & AG OF INDIA. IT HAS BEEN APPOINTED BY RBI AS ONE OF THE CENTRAL STATUTORY AUDITORS OF A MAJOR NATIONALISED BANK ON 2008 FOR 3 YEARS. IN THE YEAR 2011 C & AG HAS APPOINTED IT AS STATUTORY AUDITOR OF ISP BURNPUR, SAIL. IN GOVT SECTOR IT IS EMPANELLED WITH AND EXECUTING ASSIGNMENTS FROM LIC, CIL, MAJOR NATIONALISED BANKS ON REGULAR BASIS APART FROM SERVING MULTINATIONAL CLIENTS IN PRIVATE SECTOR. DURING OCTOBER, 2011 IT HAS CHANGED IT'S NAME AS SPAN & ASSOCIATES AS PER ICAI GUIDELINES.

SUMMARY STATUS AS ON DATE

Particulars	On or after 24.10.2011	Up to 23.10.2011
Name	: S P A N & Associates	S. Ganguli & Associates
ICAI Firm Registration No	: 302192E	302192E
RBI Unique Code No	: 070137	070137
CAG Empanelment No.	: CA0424	CA0424
Address	: 14/28, Golf Club Road, Ground Floor, Kolkata – 700 033	14/28, Golf Club Road, Ground Floor, Kolkata – 700 033
Telephone No	: 033-24235086/87/99/5104 033-64517229	033-24235086/87/99/5104 033-64517229
Tel Fax	: 91-33-24235086	91-33-24235086
E-Mail	: sga1969@dataone.in sg_associates@vsnl.net	info@casga.net sg_associates@vsnl.net



The Institute of Chartered Accountants of India
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Merger of Firms – Seniority/ Firm Name Issues - (24-09-2009)

To give boost to the capacity building of the Chartered Accountants firms, the Council in its 250th meeting held in April 2005 had approved a scheme envisaging merger of two or more firms of Chartered Accountants into one firm so that larger firms could come into existence.

The Council in its 280th meeting held in August, 2008 while considering issues relating to seniority of firm and name of the merged firm as a consequence to the merger of firms restated that as and when two or more firms of Chartered Accountants merge, the seniority of the oldest firm amongst the merging firms will be given to the merged firm and the merging firms will have flexibility to choose a name of the merged firm provided the provisions of the Regulation 190 are duly met and the seniority will be reflected as deemed seniority in the firm constitution certificate.

While considering a specific question as to whether such a decision will also apply to previous merger cases (i.e. prior to August 2008), the Council in its 288th meeting clarified that the decision already taken by it in its 250th meeting held in April 2005 will apply to all merger cases which had taken place effective from April 2005 onwards i.e. the decision be given effect retrospectively.

In other words, the principles of seniority and choosing the name of merged firm in accordance with the above decision of the Council will be effective in respect of all merger of Chartered Accountants firms which have taken place from April 2005 onwards.

Secretary

A. BACK DROP:

S P A N & Associates (Formerly S. Ganguli & Associates), Chartered Accountants, was born in June 1979. The Firm has had considerable focus in almost all the facets of the accounting and auditing profession. It is manned by **ten** thorough bred matured professionals groomed through years in various industries, auditing, consultancy, taxation and secretarial functions. The firm is duly empanelled with CAG, RBI, RAA – Bhutan, IDBI, different Banks, Coal India, LIC and Financial Institutions.

The partnership firm has acquired the capacity and thus ability to shake off the traditional pedestrian approach to look at things what it is but confidently look for what it should be and effectively helps to become so. It is capable of looking beyond the Balance Sheet and provides state-of-the art services to the society.

B. RESUME OF THE PARTNERS:

1.	H. K. MITRA.	FCA – Joined Profession in 1984. Worked for Lovelock & Lewes, BBJ Construction Co. Ltd. in senior positions and Wellman Incandescent India Ltd, as President (Finance).
2.	S. K. BASU.	FCA – Joined Profession in 1998. Over 14 years of professional experience, since 1998, in Power/Energy, Mining, FMCG, Manufacturing, Textiles, Aviation, Banking sector, Accounting/Financing and in Tax planning & Assessment procedure in Direct Tax matter, Due Diligence Review etc.
3.	A. K. MANDAL	DISA, FCA, IFRS, Certified with Bank Concurrent Audit Course by ICAI, Certified valuer (ICAI) – Joined Profession in 2006 Certificate course in International Marketing. From CAPEXIL. Over 8 years of professional experience, since 2008, in Mining, Insurance, Petro Chemical, Government Authority, Aviation, Banking sector, Manufacturing, Due Diligence Review etc.
4.	B. K. De	FCA, M.C.M.I. (UK)., – Joined Profession in 1951 Post-qualification from Lovelock & Lewes, joined industry and head important and senior positions e.g. HMV, MMCL, board member of the Microprocessor Manufacturing Company Pvt. Ltd., member of Study Team on Budgetary Control sponsored by the ICAI, member of the Chartered Management Institute, UK etc.
5.	T. K. DAS	CISA qualified, DISA, FCA, B. Sc. Over 26 years' experience in a major engineering multinational. His specialization includes project finance, direct and indirect taxation.
6.	K. CHAKRABARTI	FCA, Certified with Bank Concurrent Audit Course by ICAI – Joined Profession in 2011. Has started his Career with Lovelock and Lewes, Chartered Accountants. Has a rich Experience in Audit of Tea Gardens in Assam & North Bengal, both as Statutory & Internal Auditor. Mentionable amongst them are Moran Tea Estate in Assam, Sungma Tea Gardens, Chamong Tea Gardens, Long view Tea Gardens all in North Bengal. Worked in Steel Authority of India (SAIL), as Executive Director. Joined in profession on 2011, project finance, direct and indirect taxation, Coal Sector, Telecom, Agriculture, Due Diligence Review, Finance & Banking etc. Worked in Steel Authority of India (SAIL), retired as Executive Director.
7.	S. PALIT	FCA, ACMA, B. Sc. – Joined Profession in October 2015 Has wide experience in conducting Statutory & Internal Audit of Steel and Coal Industries. Conducted Internal, Statutory, Special Audit in various Companies in both Public and Private sector for over 6 years. Joined in industry and worked in Engineering, Telecom, Civil & Mechanical Construction Companies in Public and Private Sectors for about 30 years in various capacities, lastly in a Central Public Sector Understanding as General Manager

8.	B. PAL	<p>FCA, CMA (Inter), B. Com (Hons) – Joined Profession in November 2015</p> <p>Has wide experience in conducting Statutory & Internal Audit of Steel, Finance & Banking Industries.</p> <p>Joined in industry and worked in PSB and PSUs for about 45 years in various capacities. Worked in Maharatna company – SAIL, retired as DGM (Finance).</p>
9.	A. Chandra	<p>FCA, B. Com – Joined Profession in 2012</p> <p>Over 5 years of professional experience, since 2012, in Mining, Insurance, Petro Chemical, Government Authority, Aviation, Banking sector, Manufacturing, Due Diligence Review etc.</p>
10.	B. Sinha	<p>DISA, FCA, PGDIM (IGNOU), B.Com (Hons.) – Joined Profession in 2008.</p> <p>Over 25 years of Experience in Operational Finance and Operation in Assisting Management to achieve Growth & Profit in Competitive Environment.</p>

C. JOBS UNDERTAKEN:**1. ACCOUNTING & ALLIED MATTERS:**

Preparation, maintenance and implementation of various types of accounts, systems and procedures including MIS, Accounting, Operations and Internal Audit Manuals, Feasibility study reports, Forecasting and Projections for procuring Bank Loans etc.

2. AUDITING & REPORTING:

Statutory Audits, Propriety Audits, Tax Audits, Special Audits, Internal Audits and Management Audits

3. TAXATION (INCOME TAX, SALES TAX, WEALTH TAX AND EXCISE DUTY):

Counselling for individual and corporate bodies, tax returns of various kinds and representations thereof to the assessing authorities etc.

4. COMPANY LAW MATTERS AND SECRETARIAL FUNCTIONS:

Umbrella services are available for incorporation including preparation of Memorandum and Articles of Association and Prospectus, conversion of non- corporate bodies into corporate units, maintenance of various registers, minutes and filing of various returns, as required under the law, providing services and facilities for the shareholders including maintenance of records, acting as Receiver and Liquidator under the Companies Act etc.

5. MANAGEMENT CONSULTANCY SERVICES:

Drawing and implementation of appropriate costing and Budgetary Systems and reporting thereon, general MIS, procurement of loans from various Financial Institutions and Banks for financing capital projects in the form of Loan/Bonds/Equity participation etc. and periodical monitoring thereof, function as valuers of various assets, acting as 'Head Hunters' for the clients for selecting the required key man-power, preparation of various conveyance deeds etc. We are providing BPO services in various fields like Transaction Processing, Finance and Accounting, Human Resources etc.

PARTICULARS OF THE FIRM

1. Name of the Firm : **SPAN & ASSOCIATES**
(Formerly S. Ganguli & Associates)
2. Date of Establishment : 6th June 1979.
3. I.C.A.I. Registration No. : 302192E
4. RBI Unique Code No: : 070137
5. C & AG Registration No: : CA0424
6. Address of Head Office : 14/28, GOLF CLUB ROAD, GROUND FLOOR,
KOLKATA – 700 033.
- Telephone No : (033) 2423 5086/87/99/24235104
- Tele fax : +91 – 33 – 2423 5086
- Email : sga1969@dataone.in / sg_associates@vsnl.net
7. Branch/Office : | Jamshedpur|Guwahati|Port Blair| Ranchi |

8. Full-time Partners Name	Membership No.	Date of becoming A.C.A	Date of becoming F.C.A	Date of Joining the firm
i) CA. Hirendra Kumar Mitra	003397	24-11-1955	20-08-1982	24-10-1984
ii) CA. Sumit Kumar Basu	059220	26-08-1998	02-09-2003	01-03-1999
iii) CA. Amlan Kusum Mandal DISA	064631	13-02-2006	01-02-2012	01-10-2008
iv) CA. Bejoy Krishna De	001551	01-07-1949	19-04-1956	15-12-2008
v) CA. Tapan Kumar Das CISA, DISA	053080	05-03-1986	13-12-2006	28-12-2010
vi) CA. Kartik Chakrabarti	015363	14-11-1973	11-01-2011	26-02-2011
vii) CA. Sukanta Palit	057072	02-02-1995	24-09-2015	01-10-2015
viii) CA. Biswanath Pal	052273	06-08-1984	09-08-2016	02-11-2015
ix) CA. Akhilesh Chandra	420549	27-09-2012	14-11-2017	17-11-2016
x) CA. Biswadeep Sinha DISA	055481	01-04-1991	09-04-2009	01-12-2016

9. Audit Staff Employed :

Qualified Asstt. – CA :

i) CA. Vivek Gupta	ACA	M. No. 310353
ii) CA. Piyush Lakhotia	ACA	M. No. 307713
iii) CA. Bibekananda Paul	CA	-

Qualified Asstt. – CMA :

i) Mr. Abhik Mandal	ACMA	M. No. 025743
ii) Mr. Gopal Chandra Das	ACMA	M. No. 022527
iii) Mr. Saibal Mitra	ACMA	M. No. 021398
iv) Mr. Saibal Chatterjee	ACMA	M. No. 018427
v) Mr. Biplab Kumar Biswas	ACMA	M. No. 006754
vi) Mr. Mohit Seksaria	CMA	-

Audit Staff : 70 including people with an Engineering/IT background

IT Operators : 3 DISA (Diploma in Information Systems Audit) Qualified Partners.

1 CISA (Certified Information Systems Audit) Qualified Partner.

Tally. Database Management including RDBMS and MS SQL Conversant with MS Office, DOS, Tally, Windows 98/ME/XP etc

Banking : Bank Audits are handled by our Bank Audit Division headed by a Retired Senior Bank Manager with CAIIB qualification under the supervision of Partners. Ex-GM of a Cooperative Bank and one Ex-Chief Manager of a Nationalized Bank are also working with us as Associates.

Others : We have other associates from Oil & Gas, Mining, FMCG, Telecommunications, Media, Marketing, Manufacturing, Engineering, Retail, Construction and Real Estate.

10. Past Work done (Major ones):

A. PRIVATE SECTOR

SI No	Name of the Company/ Organisation	Details of audit conducted – Statutory/ Internal Audit
1.	Hindustan Unilever Limited	: Audit & Reconciliation of Claims, Depot Commercial & Stock Audit, RS / RD point Audit and Retail Audit, VAT Audit, FA Verification, TDS Reconciliation, Support Services, Forensic Audit.
2.	I T C Ltd	: Stores & Spares Verification – Tobacco Division : PV of good stock – Personal Care Division : Vendors Due – Diligence Audit
3.	Dabur India Limited	: PV of Damaged Stock
4.	ADOR Welding Limited	: Internal Audit
5.	TATA Chemicals	: Claims Audit – Salt Audit at RS point
6.	ERICSSON	: VAT Audit & Certification
7.	Philips	: Internal Audit
8.	SPENCER'S	: Stores Audit, GRN Checking, Commercial Audit at DC
9.	ABRL- More Shop	: Stores Audit, VM Audit.
10.	Godrej Saralee Ltd.	: Claims Processing, PV of Good Stock, Retail Audit
11.	Godrej CP Ltd.	: Claims Processing,
12.	Godrej Harshey Ltd.	: PV of Good Stock, F.A. Verification.
13.	Britania Industries. Ltd.	: CFA Audit, Retail Audit
14.	L'OREAL	: Commercial Audit at Stockiest Point
15.	Pidilites	: PV of Good Stock, Damage Destruction, Scheme Audit.
16.	Colgate	: Coupon Verification.
17.	Nokia	: Commercial & Stock Audit : Vendors Due-Diligence Audit : Branded Retail – Return on Investment Verification
18.	Exxon Mobil	: Commercial & Stock Audit
19.	Kaya	: Monthly Stock Taking at stores
20.	Amara raja Batteries	: Commercial & Stock Audit
21.	Marico	: Retail Audit
22.	Mattel Toys	: Stock Taking & Banding
23.	Tropicana	: Retail Audit
24.	Dorcas	: Internal Audit ,Commercial & Stock Audit
25.	Apple	: Price Protection Audit
26.	Torrent Pharma	: Assessment of CFA
27.	VLCC	: Stock Taking, Retail Audit
28.	Wellman Incandescent India Ltd.	: Internal Audit / Accounting
29.	International Garments (EOU)	: Statutory / Tax Audit
30.	Tac Electronics Pvt. Ltd.	: Statutory / Tax Audit
31.	Hind Lever Chemicals Limited	: Verification Job
32.	Easy Space System	: Statutory / Tax Audit
33.	Mohini Udyog Pvt. Ltd.	: Statutory / Tax Audit
34.	Karfab (India) Pvt. Ltd.	: Statutory & Tax Audit
35.	Macneill & Magor Limited	: Certification Work
36.	Mather & Platt (India) Limited	: Certification Work
37.	Tuscon Engineers Pvt. Ltd.	: Financial Consultancy

SI No	Name of the Company/ Organisation		Details of audit conducted – Statutory/ Internal Audit
38.	Amrutanjan	:	Stockiest Point Audit
39.	P & G	:	Vendors Due – Diligence Audit
40.	Kotak Mahindra Cards	:	Vendors Due – Diligence Audit
41.	Kotak Mahindra Prime Ltd	:	Dealer Finance Audit
42.	Kilburn Engineering Ltd	:	Internal Audit
43.	Spectrum Petromac Private Limited	:	Statutory Audit
44.	PUMA	:	Vendors Due-Diligence Audit
45.	Cherytech (India) Pvt Ltd	:	VAT Audit
46.	Mercury Travels	:	Tax Consultancy
47.	Abbott India Limited	:	Support Services

B. PUBLIC SECTOR COMPANIES & GOVT. DEPARTMENTS:
(In India)

SI No	Name of the Company/Organisation		Details of audit conducted
1.	North Eastern Electric Power Corn Limited (NEEPCO)	:	Statutory & Tax Audit
2.	The Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	:	Statutory & Tax Audit
3.	Bharat Sanchar Nigam Ltd	:	Statutory & Tax Audit
4.	Steel Authority of India Ltd (SAIL) – ISP, Burnpur	:	Statutory & Tax Audit
5.	Orissa Minerals Development Co Ltd	:	Preparation of Ind-As
6.	Security Printing and Minting Corporation of India Limited	:	Internal Audit
7.	NBCC (India) Ltd	:	Internal Audit
8.	Maharashtra State Power Generation Company Limited	:	Internal Audit
9.	Maharashtra State Electricity Transmission Co Ltd	:	Internal Audit
10.	National Thermal Power Corporation Limited (NTPC)	:	Internal Audit
11.	Power Grid Corporation of India Limited (PGCL)	:	Internal Audit
12.	Jharkhand State Beverages Corporation Ltd – Ranchi	:	Internal Audit
13.	Tripura State AIDS Control Society	:	Internal Audit
14.	Jharkhand State AIDS Control Society	:	Internal Audit
15.	West Bengal State Seeds Corporation	:	Pre-audit for Kharif 2014 and Rabi 2014-15
16.	West Bengal Food Processing Industries and Horticulture	:	Internal Audit
17.	PHE – Swachh Bharat Mission (Gramin) – Bongaigaon Dist.	:	Statutory Audit
18.	Food Corporation of India (FCI) – West Bengal Region	:	Internal Audit & Physical Verification work
19.	Uranium Corporation of India Ltd. (UCIL)	:	Statutory & Tax Audit
20.	Druk Air Corporation Limited, Bhutan	:	Statutory Audit
21.	Druk Wang Alloys Ltd	:	Statutory Audit
22.	Garden Reach Shipbuilders & Engineers Ltd (GRSE)	:	Internal Audit
23.	Andrew Yule & Company Limited – Engineering Division	:	Internal Audit
24.	North Eastern Coalfields Ltd – CIL (NECL)	:	Internal Audit, System/Transaction Audit
25.	Bharat Bhari Udyog Nigam Limited (BBUNL)	:	Internal Audit
26.	The Braithwaite Burn and Jessop Construction Co Ltd (BBJ)	:	Internal Audit
27.	Jharkhand Sarva Siksha Mission (JEPC)	:	Statutory Audit
28.	National Seeds Corporation Ltd (NSC)	:	Internal Audit
29.	Govt of West Bengal Dept. of Health & Family Welfare	:	Internal Audit
30.	Pawan Hans Helicopters Ltd	:	Accounting & Support Service
31.	West Bengal State Electricity Distribution Co. Limited	:	Internal Audit
32.	Rastriya Madhyamik Siksha Abhijan, Assam (RMSA)	:	Statutory Audit
33.	Rastriya Madhyamik Siksha Abhijan, West Bengal (RMSA)	:	Statutory Audit

SI No	Name of the Company/Organisation		Details of audit conducted
34.	Burn Standard Co Ltd	:	Internal Audit
35.	Assam Petrochemicals Ltd.	:	Statutory Audit
36.	Paschim Banga Sarva Siksha Mission	:	Internal Audit
37.	Coal India Limited (CIL)	:	Internal Financial Control (IFCs)
38.	Coal India Limited (CIL)	:	Internal Audit, System/Transaction Audit
39.	Eastern Coalfields Ltd. (ECL)	:	Internal Audit, System/Transaction Audit
40.	Northern Coalfields Limited NCL)	:	Road Sale Audit
41.	Northern Coalfields Limited (NCL)	:	PV of Stores & Spares of Stores & recon of FA
42.	Central Coalfields Limited (CCL)	:	Systems/Transaction Audit, Audit of Wages, Salary & Allowance paid
43.	Central Coalfields Limited (CCL)	:	Internal Audit of System/Transaction
44.	South Eastern Coalfields Limited (SECL)	:	Audit of Wages, Salary & Allowance paid
45.	Bharat Cooking Coal Limited (BCCL)	:	Certification of Stock & Production
46.	The Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	:	Internal Audit
47.	State Nutrition Strategy & Monitoring Unit (SNSMD), WB (Dept. of Women and Child Development and Social Welfare)	:	Internal Audit of CDPO Offices & Anganwadi Centre
48.	West Bengal Renewable Energy Development Agency	:	Statutory Audit
49.	Mineral Exploration Corporation Limited (MECL)	:	Internal Audit
50.	Govt. of Assam, Secretariat Admn. (Accounts) Department	:	Filling of ETDS Return
51.	National Rural Drinking Water Programme, Assam	:	Statutory Audit
52.	Housing & Urban Development Corporation Ltd. (HUDCO)	:	Certification of Accounts
53.	Public Health Engineering Deptt–Hengrabari Circle (11 Div)	:	Statutory Audit
54.	Public Health Engineering Deptt–Nalbari Circle (5 Div)	:	Statutory Audit
55.	Assam State Disaster Management Authority	:	Statutory Audit
56.	Agricultural Technology Management Agency – 24 PGS(N)	:	Statutory Audit
57.	West Bengal Tourism Development Corpn. Ltd (WBTDCL)	:	Statutory & Tax Audit
58.	Eastern Distilleries & Chemicals Ltd. (EDCL)	:	Statutory & Tax Audit
59.	West Bengal State Leather Dev. Corpn. Ltd	:	Statutory & Tax Audit
60.	West Dinajpur Spinning Mills Ltd	:	Statutory Audit
61.	National Textile Corporation	:	Statutory Audit
62.	Balmer Lawrie & Co. Ltd.	:	Project Report
63.	West Bengal State Seed Corp. Ltd.	:	Accounting Work
64.	Indian Farmers Fertiliser Cooperative (IFFCO)	:	Physical Verification Fixed Assets

PUBLIC SECTOR COMPANIES & GOVT. DEPARTMENTS:

(In Bhutan)

SI No	Name of the Company/Organisation		Details of audit conducted
1.	Druk Air Corporation Limited, Bhutan	:	Statutory Audit
2.	Druk Wang Alloys Ltd	:	Statutory Audit
3.	Druk GYPProducts & Chemicals Limited	:	Statutory Audit

C. INSURANCE COMPANIES:

i)	Life Insurance Corporation Ltd.	:	Statutory Audit
ii)	New India Assurance Co. Ltd	:	Statutory & Tax Audit
iii)	National Insurance Co. Ltd.	:	Statutory & Tax Audit
iv)	General Insurance Co. Ltd.	:	Internal Audit
v)	Shriram General Insurance Co. Ltd	:	Statutory Audit

D. BANKING SECTOR:**a. STATUTORY CENTRAL AUDIT**

- i) United Bank of India

b. STATUTORY BRANCH AUDIT

- i) Allahabad Bank
- ii) Mizoram Rural Bank
- iii) Oriental Bank of Commerce
- iv) Punjab National Bank
- v) State Bank of Bikaner & Jaipur
- vi) United Bank of India
- vii) Bangiya Gramin Vikash Bank

c. CONCURRENT AUDIT

- | | |
|-------------------------------|-------------------------------------|
| i) Allahabad Bank | xii) State Bank of Bikaner & Jaipur |
| ii) Bank of India | xiii) Syndicate Bank |
| iii) Bank of Baroda | xiv) The South Indian Bank |
| iv) Central Bank of India | xv) The Karur Vysya Bank Limited |
| v) Federal Bank of India | xvi) The Vysya Bank Ltd |
| vi) Indian Bank | xvii) UCO Bank |
| vii) Indian Overseas Bank | xviii) Union Bank of India |
| viii) IDBI Bank Ltd | xix) United Bank of India |
| ix) Oriental Bank of Commerce | xx) Vijaya Bank |
| x) Punjab National Bank | xxi) Assam Gramin Vikash Bank |
| xi) Punjab & Sind Bank | |

d. REVENUE/INCOME AUDIT

- | | |
|--------------------------------|-----------------------------------|
| i) Allahabad Bank | viii) Punjab National Bank |
| ii) Bank of India | ix) State Bank of India |
| iii) Bank of Maharashtra | x) UCO Bank |
| iv) Canara Bank | xi) Union Bank of India |
| v) Central Bank of India | xii) United Bank of India |
| vi) Indian Overseas Bank | xiii) Vijaya Bank |
| vii) Oriental Bank of Commerce | xiv) The Karur Vysya Bank Limited |

e. VERIFICATION AND VALUATION OF SECURITIES: (STOCK, BOOK DEBTS, LAND BUILDING, PLANT AND MACHINERY)

- | | |
|---------------------------|----------------------------|
| i) Allahabad Bank | vii) Indian Bank |
| ii) Andhra Bank | viii) Indian Overseas Bank |
| iii) Bank of Baroda | ix) Punjab National Bank |
| iv) Bank of India | x) Syndicate Bank |
| v) Bank of Maharashtra | xi) Union Bank of India |
| vi) Central Bank of India | |

f. INFORMATION SYSTEM (IS) AUDIT:

- | | |
|------------------------------|------------------------------|
| i) Oriental Bank of Commerce | iv) United Bank of India |
| ii) Punjab & Sind Bank | v) Corporation Bank |
| iii) Union Bank of India | vi) Assam Gramin Vikash Bank |

g. Credit Audit:

- i) Indian Overseas Bank

h. INSPECTION/VERIFICATION AUDIT:

- i) Allahabad Bank
- ii) Bank of India
- iii) State Bank of India
- iv) United Bank of India

i. OTHER MAJOR ASSIGNMENT:

- i) Standard & Chartered
- ii) HSBC
- iii) KOTAK MAHINDRA BANK LTD
- iv) KOTAK MAHINDRA OLD LIFE INSURANCE CO LTD
- v) INDUSIND BANK LTD
- vi) HDFC

E. Non-Banking Finance Companies:

- | | | |
|---|---|--|
| <ul style="list-style-type: none"> i) Alliance Credit & Investments Ltd ii) Gwalior Securities & Traders Ltd iii) Cynera Investments & Holding Ltd | } | Special Audit u/s 45-MA(3) of the RBI Act 1997
Companies U/S 45-MA (3) of RBI (Amendment) Act, 1997 |
|---|---|--|

F. Co-Operative Bank:

We have prepared a number of Project Reports on various Borrowal A/cs for Balagarh Co-Operative Bank Ltd.

G. Non-Governmental Organizations (NGOs)

AIWC - Accounting Work

H. EMPLOYEE BACKGROUND CHECK (EBC)

We have conducted E B C for more than 5000 cases over a period of two years for companies like TCS, ING Vysya, HSBC, Deuchte Bank, Wipro, TVS, OTSIL, and COVANSYS etc.

I. HOSPITAL/ HEALTH DEPARTMENT (INTERNAL AUDIT)

- | | |
|--|---|
| i) Baruipur S.D. Hospital & Satyabala Devi I.D. Hospital | 2017-18, 2016-17, 2015-16 |
| ii) Kakdwip Sub Divisional Hospital | 2014-15, 2013-14, 2012-13, 2011-12 |
| iii) Sub-Divisional Hospital, Tehatta, Nadia | 2010-11 |
| iv) The National Medical College & Hospital, Kolkata | 2014-15, 2013-14, 2012-13, 2011-12, 2009-10 & 2010-11 |
| v) Dr. B C Roy Chest Sanatorium, Dhubulia | 2007-08, 2008-09 |
| vi) Abinash Dutta Maternity Home | 2006-07, 2007-08, 2008-09 |

J. COLLEGE AUDIT (Govt. of West Bengal) – Audit of Accounts

- | | | |
|---|-------------------------|-----------------------|
| 1 | Raniganj Girls' College | Year 2006-07, 2007-08 |
| 2 | Midnapore College | Year 2006-07, 2007-08 |

K. SCHOOL AUDIT

- | | | | |
|-----|--|---|--------------------------|
| i) | Govt. of West Bengal | – | Audit of Accounts |
| 1. | Sahapur High School | | Year 1999-00 to 2006-07 |
| 2. | Gayasebad Achala Vidyamandir | | Year 1999-00 to 2006-07 |
| 3. | Khorop High School | | Year 1999-00 to 2006-07 |
| 4. | Mahishamuri Ramkrishna Vidyapith | | Year 1999-00 to 2006-07 |
| 5. | Amulia Valuipara High School | | Year 1999-00 to 2006-07 |
| 6. | Khalna Rai Radhagobinda Institution | | Year 1999-00 to 2006-07 |
| 7. | Mahakalpur Mokshada Charan High School | | Year 1999-00 to 2006-07 |
| 8. | Alugram Unnion Vidhyapit | | Year 1999-00 to 2006-07 |
| 9. | Kushberia Mauza Baneswar Sikhely | | Year 1999-00 to 2006-07 |
| 10. | Maheshpur High School | | Year 1999-00 to 2006-07 |
| 11. | Dudumar Vidyasagar Vidyamandir | | Year 1999-00 to 2006-07 |
| 12. | Gomukhpota Gunadhar Vidyamandir | | Year 1999-00 to 2006-07 |
| 13. | Gopalpur D B C Junior High School | | Year 1999-00 to 2006-07 |

- ii) **Non – Govt. Aided Madrasahs in West Bengal – Audit of Accounts**
- | | | |
|----|--|-------------------------|
| 1. | Enayet Nagar M I High Madrasah | Year 2011-12 to 2013-14 |
| 2. | Enayetpur RSA SR Madrasah | Year 2011-12 to 2013-14 |
| 3. | Motherdighi Atherbanki Siddiquea High Madrasah | Year 2011-12 to 2013-14 |

iii) **Ministry of Human Resource Development, Dept. of Education – Audit of Accounts**

Jahar Navadaya Vidyalaya Samiti 42 Schools in North-East Region Year 2005-06 to 2008-09

iv) **Rashtriya Madhyamik Shiksha Abhijan, Assam – Statutory Audit – 2012-13, 2011-12**

v) **Rashtriya Madhyamik Shiksha Abhijan, West Bengal – Statutory Audit – 2014-15**

L. Sarva Shiksha Mission:

- | | | | |
|----|---------------------------------------|---|------------------------------------|
| 1. | Sarva Shiksha Mission – Paschim Banga | : | 2016-17, 2015-16, 2014-15, 2012-13 |
| 2. | Sarva Shiksha Mission – Ranchi | : | 2014-15, 2013-14, 2012-13 |

M. AUTHENTICATION AND CERTIFICATION OF BALANCE SHEET OF MUNICIPALITIES:

We had been appointed by Kolkata Urban Services for the Poor (KUSP) – Change Management Unit for the authentication and certification of Balance Sheet as on 01.04.2007 for 2 units, Islampur Municipality and Kaliaganj Municipality of Uttar Dinajpur.

N. JOB ALLOTTED BY OFFICIAL LIQUIDATOR

- | | | |
|---------------------------------|---|---|
| Official Liquidator, High Court | : | Reports U/S 394 (1) of Companies Ad Act, 1956 regarding amalgamation of limited companies |
| Shree Ambica Jute Mills Ltd | : | Statement of Affairs (in liquidation) |

O. PROCESS OUTSOURCING

- | | | | |
|---|---------------------------|---|--|
| 1 | Bajaj Allianz | : | Data Entry Job |
| 2 | Standard & Chartered | : | Outstation Cheque Collection Management. |
| 3 | Softex – HSBC & Cognizent | : | Consultancy- Export Declaration |
| 4 | Kotak Mahindra Bank Ltd. | : | Verification of Stock & Fund Utilisation |
| 5 | Indusind Bank Ltd. | : | KYC Verification & Collection |
| 6 | Canon India Ltd. | : | Debtors Management |
| 7 | Spencer’s Retail Ltd | : | Accounting and MIS of retail outlets |

SECTOR-WISE/YEAR-WISE DETAILED EXPERIENCE AS ON JANUARY 2018

Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted – Statutory/ Internal Audit	Year of Audit
Manufacturing & Engineering	Steel Authority of India – IISCO Steel Plant – Burnpur	PSU	Statutory Audit under CAG	2014-15, 2013-14, 2012-13, 2011-12
	Andrew Yule & Co. Limited	PSU	Internal Audit	2014-15, 2013-14
	Burn Standard Co. Ltd.	PSU	Internal Audit	2012-13
	Burn Standard Co. Ltd.	PSU	Physical Verification of Stock	As on 31.03.2013
	Eastern Distilleries & Chemicals Ltd	PSU	Statutory Audit under CAG	2000-01 to 2003-04
	West Bengal State Leather Development Corporation	PSU	Statutory Audit under CAG	1993-94 to 1995-96
	Jharkhand State Beverages Corporation Ltd – Ranchi	PSU	Internal Audit	2017-18, 2016-17
	Security Printing and Minting Corporation of India Limited	PSU	Internal Audit	2016-17
	NBCC (India) Ltd	PSU	Internal Audit	2016-17
	Bhutan Engineering Company Pvt. Ltd	Private	Analytical Business Process Review	2016-17
	Druk GYPProducts & Chemicals Limited	Private	Internal Audit	2017
	Sersang Pvt Ltd	Private	Statutory Audit	2016
	Mather & Platt (India) Ltd	Private	Internal Audit	Since 2011-12 till date
	Kilburn Engineering Ltd	Private	Internal Audit	Since 2011-12 till date
	Hindustan Unilever Limited	Private	Internal Audit – Qtly. PV of Stock at Factory and Depots. Qtly. Commercial Audit at Depots.	Since 2001 Till Date
	Godrej Consumer Products Ltd.	Private	Qtly. Physical Verification of Stock at Depots	Since 2008 Till Date
	NOKIA	Private	Commercial and Stock Audit at C&FA Points	Since 2007 Till Date
	DORCAS	Private	Internal Audit – Monthly	Since 2010 Till Date
	Dabur India Ltd	Private	Audit of Damaged Stock Claims of Distributor/ Stockiest	2014-15
ITC Limited (India Tobacco Division)	Private	PV of Engg. Stores, Monthly PV of Good Stock at Depot	2009-10 & 2010-11	
Power / Energy	North Eastern Electric Power Corporation Ltd	PSU	Statutory Audit under CAG and Tax Audit	2017-18, 2016-17, 2015-16, 1997-98 to 1999-2000
	Maharashtra State Power Generation Company Limited	PSU	Internal Audit of Units	2017-18, 2016-17, 2015-16
	Maharashtra State Power Generation Company Limited	PSU	PV of Inventory at TPS	2016-17, 2015-16
	Maharashtra State Electricity Transmission Co Ltd	PSU	Internal Audit	2015-16
	National Thermal Power Corporation Limited (NTPC)	PSU	Internal Audit	2016-17, 2015-16, 2014-15
	National Thermal Power Corporation Limited (NTPC)	PSU	PV of Inventory at LARA STPP	2017-18
	Power Grid Corporation of India Limited	PSU	Internal Audit	2016-17, 2015-16, 2014-15
	West Bengal State Electricity Distribution Company Ltd	PSU	Internal Audit	2012-13
	West Bengal Renewable Energy Development Agency	PSU	Statutory Audit	2011-12, 2010-11, 2009-10 & 2008-09

Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted – Statutory/ Internal Audit	Year of Audit
Mining	Coal India Limited	PSU	Internal Financial Control (IFCs)	2016-17
	Coal India Limited	PSU	Internal Audit – Systems/ Transactions	2016-17, 2015-16, 2014-15
	Eastern Coal Fields Ltd.	PSU	Internal Audit – Systems/ Transactions	2013-14, 2012-13, 2011-12, 2005, 2004
	Uranium Corporation of India Ltd.	PSU	Statutory Audit under CAG and Tax Audit	2010-11, 2009-10, 2008-09, 2007-08
	Mineral Exploration Corpn Ltd	PSU	Internal Audit	2011-12
	Northern Coalfields Limited	PSU	PV of Stores & Spares of Stores and PV & Recon of Fixed Assets	As on 01.01.2012
	South Eastern Coalfields Limited	PSU	Internal Audit of Salary & Wages (2 nd phase)	2010-11
	Bharat Cooking Coal	PSU	Certification of Annual Production	2010-11
	Northern Coalfields Limited	PSU	PV of Stores & Spares of Store and PV & recon of FA	As on 01.01.2011
	Central Coalfields Limited	PSU	Internal Audit – Systems/ Transactions	January 2010 to March 2011
	Northern Coalfields Limited	PSU	Road Sale	2009-10
	Central Coalfields Limited	PSU	Wages, Salary & Allowance paid to employees	2009-10
Construction	Garden Reach Shipbuilders & Engineers Ltd	PSU	Internal Audit	2015-16, 2014-15, 2013-14, 2012-13
	Bharat Bhari Udyog Nigam Limited	PSU	Internal Audit	2010-11 to 2015-16
	BBJ Construction Co. Ltd.	PSU	Internal Audit	Since 2012-13
Insurance	Shriram General Insurance Co. Ltd	Private	Statutory Audit	2016-17, 2015-16, 2014-15, 2013-14, 2012-13
	Life Insurance Corporation of India (Guwahati RO)	PSU	Statutory Audit and Tax Audit	2012-13, 2011-12, 2010-11, 2006-07, 2005-06, 2004-05
	National Insurance Co. (Divisional Office)	PSU	Statutory Audit under CAG and Tax Audit	2005-06, 2004-05, 2003-04 & 2002-03
	New India Assurance (Regional Office & Divisional Office)	PSU	Statutory Audit under CAG and Tax Audit	1999-2000 to 2003-04
Tele-Communication	Bharat Sanchar Nigam Ltd.	PSU	Statutory Audit under CAG and Tax Audit	2016-17, 2004-05 to 2006-07
Petro Chemical	Assam Petrochemicals Ltd	PSU	Statutory Audit under CAG and Tax Audit	2010-11 & 2009-10
Aviation	Pawan Hans Helicopters Ltd.	PSU	Internal Audit/Accounting Support	2004-05 to 2013-14
	Druk Air Corporation Ltd.	PSU	Statutory Audit under Royal Audit Authority, Bhutan (RAA)	2014, 2013, 2012
Tourism	Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	Govt. Deptt	Statutory Audit under CAG and Tax Audit	2016-17, 2015-16
	Andaman & Nicobar Islands Integrated Dev. Corpn Ltd	Govt. Deptt	Internal Audit	2012-13
	UP State Tourism Dev. Corpn. Ltd	Govt. Deptt	Internal Audit & Tax Audit	2000-01
	West Bengal Tourism Dev. Corpn. Ltd	PSU	Statutory Audit under CAG and Tax Audit	1994-95, 1995-96 & 1996-97

Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted – Statutory/ Internal Audit	Year of Audit
Hospital	Baruipur S.D. Hospital	Govt. Deptt	Internal Audit	2017-18, 2016-17, 2015-16
	Satyabala Devi I.D. Hospital	Govt. Deptt	Internal Audit	2017-18, 2016-17, 2015-16
	The National Medical College & Hospital, Kolkata	Govt. Deptt	Internal Audit	2014-15, 2013-14, 2012-13, 2011-12
	Kakdwip Sub Divisional Hospital	Govt. Deptt	Internal Audit	2014-15, 2013-14, 2012-13, 2011-12
	Sub-Divisional Hospital, Tehatta, Nadia	Govt. Deptt	Internal Audit	2010-11
	The National Medical College & Hospital, Kolkata	Govt. Deptt	Internal Audit	2009-10 & 2010-11
	Dr B C Roy Chest Sanatorium, Dhubulia	Govt. Deptt	Internal Audit	2008-09, 2007-08
	Abinash Dutta Maternity Home	Govt. Deptt	Internal Audit	2008-09, 2007-08, 2006-07
Agriculture	West Bengal State Seeds Corporation	Govt. Deptt	Pre-audit for Kharif 2014 and Rabi 2014-15 under MNAIS	2015-16, 2014-15
	West Bengal Food Processing Industries and Horticulture	Govt. Deptt	Statutory Audit	2014-15 & 2013-14
	Food Corporation of India	Govt. Deptt	Internal Audit & PV work in FCI – WB Region	2013-14
	National Seeds Corporation Ltd	PSU	Internal Audit	2015-16, 2014-15, 2013-14, 2012-13, 2011-12
	National Seeds Corporation Ltd	PSU	VAT Audit	2013-14
	Agricultural Technology Management Agency (ATMA)	Govt. Deptt	Statutory Audit	2011-12
Fertilizer	Indian Farmers Fertiliser Cooperative Limited (IFFCO)	PSU	Stock Audit	2002-03 to 2004-05
Education	Paschim Banga Sarba Siksha Mission	Govt. Deptt	Internal Audit	2016-17, 2015-16, 2014-15, 2012-13
	Sarba Siksha Mission – Ranchi	Govt. Deptt	Statutory Audit	2014-15, 2013-14, 2012-13
	Rashtriya Madhyamik Shiksha Abhijan, West Bengal	Govt. Deptt	Statutory Audit	2015-16, 2014-15
	Directorate of School Education, Govt. of WB	Govt. Deptt	Statutory Audit Schools	2011-12 to 2014-15 2001-02 to 2005-06
	Rashtriya Madhyamik Shiksha Abhijan, Assam	Govt. Deptt	Statutory Audit	2012-13 & 2011-12
	Satyendra Nath Bose National Centre for Basic Science		Internal Audit	01/01/2014 to 30/06/2015
	Jahar Navadaya Vidyalaya Samiti, Meghalaya, Assam	Govt. Deptt	Internal Audit – 42 Schools in North-East Region	2005-06 to 2008-09
	Directorate of School Education, Govt. of WB	Govt. Deptt	Statutory Audit – 2 Colleges	2007-08
Textile	West Dinajpur Spring Mills	PSU	Statutory Audit under CAG	1996-97 to 1998-99
Accounting & Taxation	Govt of Assam Secretariat Admn. (Accts) Dept	Govt. Deptt	Filing of quarterly E-TDS return	2009-10 & 2008-09

Area / Sector	Name of the Company (Major ones)	Category	Details of audit conducted – Statutory/ Internal Audit	Year of Audit
	Housing & Urban Development Corporation Ltd. (HUDCO)	PSU	Certification of Accounts	2011-12
	Ericsson India Private Ltd	Private	VAT Audit & Certification	Since 2008-09 Till Date
	Hindustan Unilever Limited	Private	VAT Audit, TDS Reconciliation and Fixed Assets Verification at Factory, Depots & R.O. Kolkata.	2010-11, 2011-12, 2012-13, 2013-14, 2014-15
Public Utility Service	Tripura AIDS Control Society	Govt. Deptt	Internal Audit	2017-18
	Jharkhand State AIDS Control Society	Govt. Deptt	Internal Audit	2016-17
	Swachh Bharat Mission (Gramin) – Bongaigaon Dist. (Public Health Engg. Dept.)	Govt. Deptt	Statutory Audit	2016-17, 2015-16
	Assam State Disaster Management Authority	Govt. Deptt	Statutory Audit	2014-15, 2013-14, 2011-12 & 2012-13, 2009-10 & 2010-11
	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREG)	Govt. Deptt	Audit of accounts of Employee Guarantee Fund – Mathurapur, Block – I & joint Director Sericulture	2012-13
	West Bengal State Nutrition Strategy & Monitoring Unit (CDPO)	Govt. Deptt	Internal Audit of Child Dev. Project Offices and Anganwadi Centers Dist. – 2 (8 ICDS Projects)	2010-11
	Public Health Engineering Department – Nalbari Circle (5 Divisions)	Govt. Deptt	Statutory Audit of National Rural Drinking Water Programme (NRDWP)	2010-11
	Public Health Engineering Department – Nagaon Circle (5 Divisions)	Govt. Deptt	Statutory Audit of National Rural Drinking Water Programme (NRDWP)	2011-12
	Public Health Engineering Department – Hengrabari Circle (11 Divisions)	Govt. Deptt	Statutory Audit of National Rural Drinking Water Programme (NRDWP)	2009-10
	Islampur Municipality & Kaliaganj Municipality of Uttar Dinajpur.	Govt. Deptt	Authentication & certification of Balance Sheet – Double Entry Conversion	As on 01.04.2007
Transaction Processing / Claim Processing / Distributor's Performance Evaluation / Others	Hindustan Unilever Limited	Private	Audit & Reconciliation of Claims, RS / RD point Audit and Retail Audit, Support Services	Since 2001 Till Date
	Godrej Consumer Products Ltd.	Private	Audit & Reconciliation of Claims, RS / RD point Audit and Retail Audit, Support Services	Since 2007 Till Date
	Procter & Gamble	Private	Audit & Reconciliation of Claims, Retail Audit	Since 2010 Till Date
Due Diligence Review	I T C Ltd	Private	Allocation of new Dealership	Since 2010-11 Till Date
	NOKIA	Private	Due Diligence Audit	Since 2007-08 Till Date
	NOKIA MONEY	Private	Allocation of new Dealership	2011-12
	CADBURY	Private	Allocation of new Dealership	2011-12
	PUMA	Private	Allocation of new Dealership	Since 2010-11 Till Date

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