



हिन्दुस्तान कॉपर लिमिटेड

HINDUSTAN COPPER LIMITED

CIN No. : L27201WB1967GOI028825

पंजीकृत एवं प्रधान कार्यालय  
Registered & Head Office

ताम्र भवन TAMRA BHAVAN  
1, आशुतोष चौधरी एवेन्यू  
1, Ashutosh Chowdhury Avenue,  
पो०बॉ०सं० P.B. NO. 10224  
कोलकाता KOLKATA - 700 019

भारत सरकार का उपक्रम  
A GOVT. OF INDIA ENTERPRISE

No. HCL/SCY/SE/ 2023

9.10.2023

The Sr. General Manager  
Dept. of Corporate Services  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001  
BSE Scrip Code: 513599

The Vice President  
Listing Department  
National Stock Exchange of India Ltd  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (East)  
Mumbai 400 051  
NSE Symbol: HINDCOPPER

Sir / Madam,

The Comptroller & Auditor General of India (C&AG) vide Letter No. CA.V/COY/CENTRAL GOVERNMENT,HCOPPER(2)/264 dated 13.9.2023 (received today i.e. 9.10.2023) appointed M/s Ghoshal & Ghosal, Chartered Accountants, 15 India Exchange Place, 5<sup>th</sup> Floor, Birla Brothers Building, Kolkata-700001 as Statutory Auditors of Hindustan Copper Ltd for FY 2023-24. A copy of above C&AG letter and brief profile of Audit firm are enclosed.

The above is submitted pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for your information and record please.

Thanking you,

Yours faithfully,

(C S Singhi)  
Company Secretary &  
Compliance Officer

Encl: As stated



हिन्दुस्तान कॉपर लिमिटेड

HINDUSTAN COPPER LIMITED

CIN No. : L27201WB1967GO1028825

भारत सरकार का उपक्रम  
A GOVT. OF INDIA ENTERPRISE

पंजीकृत एवं प्रधान कार्यालय  
Registered & Head Office

ताम्र भवन TAMRA BHAVAN  
1, आशुतोष चौधरी एवेन्यू  
1, Ashutosh Chowdhury Avenue,  
पो.बॉ.सं. P.B. NO. 10224  
कोलकाता KOLKATA - 700 019

09/10/2023

M/s Ghoshal & Ghosal.  
Chartered Accountants (CA0358)  
15 India Exchange Place,  
5th Floor, Birla Brothers Building  
Kolkata - 700001, West Bengal  
email: ghslandgsl@gmail.com  
M- 8902174727 / 9836195257

Dear Sirs,

**Sub: Appointment of Auditors under Sec 139 of the Companies Act, 2013 for the F.Y. 2023-24**

Kindly refer to CAG's letter No. /CA. V/COY/CENTRAL GOVERNMENT, HCOPPR (2)/264 dated 13/09/2023. We would like to inform you that the Comptroller & Audit General of India has appointed your firm as the Statutory Auditor of our company for F.Y. 2023-24 under section 139 of the Companies Act 2013. The above appointment is subject to the other conditions stipulated in Annexure-II.

In line with above, we request you to take up the assignment as Statutory Auditor of our Company for F.Y. 2023-24

Kindly convey your acceptance in the duplicate copy of this letter.

Thanking You,

Yours Faithfully,

(CA Ravi Kumar Gupta)  
General Manager (Finance)



OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
10, BAHADUR SHAH ZAFAR MARG, NEW DELHI - 110 124

Received today

9/10/2023

No./CA. V/ COY/CENTRAL GOVERNMENT, HCOPPR(2)/264

Dated :13/09/2023

To  
THE MANAGING DIRECTOR  
HINDUSTAN COPPER LIMITED  
TAMRA BHAVAN, 1, P.B. NO. 10224  
ASHUTOSH CHOWDHURY AVENUE  
KOLKATA-

Subject : Appointment of Auditors under section 139 of the Companies Act, 2013 for the financial year 2023-2024

Sir/Madam,

I am directed to state that in exercise of the powers conferred by section 139 of the Companies Act 2013, the Comptroller and Auditor General of India is pleased to appoint the Chartered Accountant firms/Limited Liability Partnerships As per Annexure - II as the Statutory/Joint Statutory/ Branch Auditors of the company for the year(s) : 2023-2024. Statutory/Joint Statutory Auditor (s) of holding company shall also be the auditors of Consolidated Financial Statements under section 139 read with section 129(4) of the Companies Act, 2013.

2. You are requested to contact the concerned auditors individually under intimation to this office

3. The supplementary/test audit under sections 143 (6) & (7) of the Companies Act, 2013 of your company is entrusted to  
DIRECTOR GENERAL OF AUDIT (MINES)  
NO. 1, COUNCIL HOUSE STREET,  
KOLKATA-700001

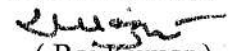
4. The remuneration and other allowances payable to the auditors may be regulated as per the provisions of section 142 of the Companies Act 2013 read with guidelines issued by the Department of Company Affairs vide no. 7/76 dated 8th April, 1976 and no. 8/6/83 dated 07th June, 1984.

5. The audit fees paid/payable to the auditors as intimated by the Company has been indicated in Annexure-II. Any revision in the audit fees payable (including fees for consolidation) for the year 2023-2024 and item-wise details of all remuneration paid to the auditors for other services (other than statutory audit) alongwith the amount of TA/DA paid for 2022-2023 may be intimated.

The said information may be provided as soon as the Accounts for the year 2022-2023 is finalised so as to enable this office to review the appointment/ re-appointment of the appointed auditors.

6. The above appointment is subject to the other conditions stipulated in Annexure-I( available on the CAG's website <http://care.cag.gov.in/policy/terms.pdf>).

Yours faithfully,

  
( Raj Kumar )

Sr. Administrative Officer

Phone : 011-23509240 Fax : 91-11-23237730, 91-11-23509241 E-mail : saoca5@cag.gov.in,  
sao2ca5@cag.gov.in

## ANNEXURE - I I

### LIST OF CHARTERED ACCOUNTANT FIRMS FOR THE YEAR 2023-2024

| Sl. No.                  | Firm Name   | PSU Code / Unit Code  | Station | Audit Details | Fees per annum in Rs (As intimated by the PSU) |
|--------------------------|---|-----------------------|---------|---------------|--|
| <b>STATUTORY AUDITOR</b> |   |                       |         |               |  |
| 1                        | GHOSHAL & GHOSAL<br>(CA0358)<br>15 India Exchange Place,<br>5th Floor, Birla Brothers Buidling,<br><br>KOLKATA<br>KOLKATA - 700001, WEST BENGAL | HCOPPR<br>NDLI<br>(3) | KOLKATA |               | 1500000  |

**Any change/revision in the audit fee payable to each of the auditor (s) mentioned above should be immediately intimated to this office for record and reference as the selection of auditors is based on the audit fees paid/payable.**

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

**Appointment of auditors of Government Company/Government controlled other company under Section 139 (5 & 7) of the Companies Act, 2013**

**I. CONDITIONS FOR THE COMPANY**

1. The Company may send a list of Directors and the previous Auditors of the Company giving their names and addresses to the newly appointed Auditors immediately on receipt of this letter.

2. While the auditor is responsible for forming and expressing an independent opinion on the financial statements, the responsibility for their preparation is that of the management of the enterprise. The audit of the financial statements does not relieve the management of its responsibilities relating to the maintenance of adequate accounting records, internal controls and safeguarding of the assets of the enterprise. As provided in Section 134 of the Act, the Company should submit to the auditors the Financial Statements/Consolidated Financial Statements duly approved by the Board of Directors for their report thereon.

3. According to Section 143 (1) of the Act, the books of accounts and vouchers may be made available to the Auditors. A suitable program of audit in consultation with the statutory auditors and the concerned MAB/AG be drawn up so as to complete the audit within the prescribed time schedule. Details of transactions or explanation called for by the Statutory Auditors must be furnished expeditiously.

4 (i). The remuneration payable to the Auditors fixed by the Company in accordance with section 142 of the Companies Act, 2013 may be intimated immediately to this office and to the auditors.

(ii) While fixing the auditor's remuneration, due consideration might be given to the volume of work involved, amount of time normally spent by the partners/chartered accountant employees and the audit clerks of the firm/LLP.

(iii) While fixing audit fee due consideration might also be given to the notification No 1-CA (7)/93/2006 dated 18th September 2006 and any subsequent recommendations issued from time to time by the Institute of Chartered Accountants of India prescribing minimum audit fee. It has been clarified that city/town referred to in the Notification refers to city/town of the Head office or Branch office of the auditor to which the audit is actually allotted.

**(iv) In cases where audits are allotted to the Branch office of the Firm/LLP no TA/DA should be paid for the audit of the Company/Units located at the same station of the branch.**

5. In the interest of maintaining the independence of auditors, no assignment for consultancy, Directorship or other services including those specified in section 144 of the Companies Act, 2013 and Non-audit assignments that involve performing management functions or making management decisions will be provided to the firm/LLP or its Partners, directly or indirectly as per explanation given under section 144 of the Companies Act, 2013, of the Company or its holding company or partly owned subsidiaries of the Company (irrespective of the shareholding) or joint ventures of the company whether under production sharing contract or otherwise, during the year of audit and for one year (to be counted from the date of conclusion of the relevant Annual General Meeting of the Company) after the firm/LLP ceases to be auditor. The above restriction will also be applicable to audit of annual accounts of subsidiary companies /Joint Ventures/Associates except where auditors of such subsidiary companies /Joint Ventures/Associates are appointed by CAG. This condition would not apply in case of auditors being entrusted assignments for the tax audit under Income Tax Act, review of Quarterly/ half yearly accounts as per SEBI guidelines, VAT audit required under various State Legislations and other statutory certificates related to the audit assignment

6(a) The Company should confirm past audit details including audit fees. The changes in details including the fees in the future may be intimated to this office from time to time. Any other remuneration like TA/DA, Certification fees, tax audit fees, quarterly/half yearly review fees, VAT audit etc. paid to the Statutory/Branch Auditors in addition to the audit fees in the last three years and in future may also be intimated. The remuneration for other work like review of quarterly accounts as per SEBI guidelines, fees for tax audit, other statutory certificates etc. should be restricted to a reasonable the percentage of the total audit fee payable to the auditors and which in total should not exceed the fee payable for carrying out the statutory audit. The details of such remuneration may also be intimated to this office for record.

6(b) The Auditors have to comply with the directions issued by this office under Section 143 (5) of the Companies Act, 2013 and for this purpose the auditors have to attend meetings called by the concerned DG/PAG/MAB/AG. For attending such meetings, reasonable expenditure on TA/DA incurred by the auditors may be reimbursed by the company.

7. Proposals for re-organisation of units in the future may be sent to this Office well before the beginning of the financial year the accounts of which are to be audited.

8. The Company may also intimate to this office (i) the date of commencement of audit; and the date on which the comments of the C&AG of India along with the Auditors Report is placed in AGM as per the provisions of 143 (6) of the Companies Act, 2013.

9. To reduce the arrears, in case of Companies whose accounts are in arrears, and to avoid delays in appointing auditors for the past few accounting years in arrears, the Company may initiate action for appointment of auditors for the subsequent years soon after the completion of audit of the preceding years. A copy of such certified accounts may be made available direct to the Principal Director (Commercial) in this Office. If the process is repeated in succession, the Company can hold a series of meetings of the shareholders and present the accounts. It can thus clear the accounts for 3-4 years within a period of one year.

## II. CONDITIONS FOR THE AUDITORS

1. The Firm/LLP may please intimate their acceptance as auditors of the Company within 3 weeks of receipt of this appointment letter (i) to the Company (ii) to this Office (iii) to the concerned DG/PAG/AG/MAB entrusted with the Supplementary Audit of the Company. If, for any reason the Auditors are not in a position to accept the appointment, they may intimate all the above-mentioned offices immediately along with the reasons for their decision.
2. The appointment / re-appointment of Firm/LLP is subject to its performance in the previous years' audit being adjudged as satisfactory by the DG/PAG/AG /MAB concerned.
3. The appointment/re-appointment of the auditors is subject to the Auditors making the following declarations/undertakings:
  - (i) That the firm/LLP is not disqualified under section 141 of the Companies Act, 2013
  - (ii) That no unreasonable TA/DA, out of pocket expenses will be claimed from the company.
  - (iii) In case an audit is allotted to the firm on the basis of having a Branch office at a particular location, no TA/DA should be claimed by the firm from the company for the audit of the Company/Units located at the same station of the branch. In case any payment of such allowances is noticed, suitable action will be taken against the firm including but not limited to withdrawal of allotted audit.**
  - (iv) That during the year of audit, and for one year (to be counted from the date of conclusion of the relevant Annual General Meeting of the Company) after the Firm/LLP ceases to be Auditor, the Firm/LLP or its partner, cannot accept Directorship or any assignment for consultancy or other services including those specified in section 144 of the Companies act, 2013 and non-audit assignments that involve performing management functions or making management decisions, directly or indirectly (as per explanation given under section 144 of the Companies Act, 2013), of the company or its holding company / subsidiaries (irrespective of the shareholding) / joint ventures of the Company whether under production sharing contract or otherwise. The above restriction would also be applicable to audit of annual accounts of subsidiary companies /Joint Ventures/Associates except where auditors of such subsidiary companies /Joint Ventures/Associates are appointed by CAG. This condition would not apply to assignments for the tax audit under Income Tax Act, VAT audit required under various State Legislations, review of Quarterly/half yearly accounts as per SEBI guidelines and other statutory certificates related to the audit assignment
  - (v) That no partner/chartered accountant employee of the firm /LLPs has been held guilty of professional misconduct by the Institute of Chartered Accountants of India during last year (in case any partner of the firm/LLP has been held guilty of professional misconduct by the Institute of Chartered Accountant of India, please furnish details thereof).
  - (vi) The audit should not be conducted by a person (i) who is not a CA partner /CA employee/ CA article of the firm/LLP to which the audit has been allotted; (ii) who was earlier associated with the audit of the said PSU as a partner/employee of the retiring auditor.
  - (vii) No partner of the firm/LLP would hold post of Director (except in the case of financial companies) of any Private organization/ Company which is in the same line of business or having any business relation with that of the PSU. Further, no partner of the firm/LLP or firm/ LLP would undertake audit or any other job/assignment of any Private organization/ Company which is in the same line of business or having any business relation with that of the PSU.
4. The auditor may start the audit of the Company immediately on receipt of the accounts of the Company. However, they should certify the accounts for the year only after the audited accounts for the previous year has been laid before the AGM for their consideration. In case audited accounts of the previous years has been considered but finally not adopted by the shareholders, the auditor can certify the accounts of the succeeding year indicating the fact of the non-adoption of the previous years' accounts in their report.
5. The time schedule for conducting the audit may be drawn up with scheduling of audit i.e indicating the period of audit of different departments/ units of the PSU and also the name of personnel & their qualification who will be deployed for audit of each unit. A copy of the time schedule so fixed may be sent to the concerned DG/PAG/AG/MAB so that they may also draw their time schedule for supplementary audit.
6. The Firm/LLP must complete the audit of the units/branches allotted to them within the time schedule stipulated by the management so that the statutory time schedule for placing the accounts in the AGM could be adhered to.
7. Record of audit work done in the form of working papers should be retained with sufficient information so as to support the auditors' significant conclusions and judgments.
8. The Auditors shall have to comply with the directions issued by this office under 143(5) of the Companies Act, 2013. The remuneration is inclusive of the fee on account of the additional work involved in this regard. Directions under section 143(5) is available at this office's official website i.e. [www. saiindia.gov.in](http://www.saiindia.gov.in) (CA Empanelment)
9. Statutory auditors of the companies who have adopted SAP should deploy at least one partner/employee having ISA/CISA qualification to conduct the audit. Auditors appointed for Listed PSU should have a valid peer review certificate issued by Peer Review Board of ICAI.
10. The Company/Auditors will have to comply with all the provisions of the Companies Act, 2013. as also all other applicable statutes including directions/guidelines issued by various Regulatory Bodies/ Authorities viz. Securities & Exchange Board of India, Reserve Bank of India, Insurance Regulatory Development Authority etc.
11. The appointment as auditor of a Company can be withdrawn at any time if violation of any of the above conditions by the appointed auditor comes to the notice of this office.



**GHOSHAL & GHOSAL**  
Chartered Accountants

15 India Exchange Place,  
Birla Brothers Building, 5<sup>th</sup> Floor, Kolkata – 700 001  
Ph. No.: (033) 4602 3114/2262 8685  
E-mail – ghslandgsl@gmail.com

DKDG/26/23-24

Dated : Monday, 09 October 2023

The Managing Director,  
HINDUSTAN COPPER LIMITED,  
"Tamra Bhawan", 1, P.B. No. 10224,  
Ashutosh Chowdhury Avenue,  
Kolkata – 700019.

Dear Sir,

Ref No. CA.V/COY/CENTRL GOVERNMENT, HCOPPR(2)/264 dated 13.09.2023

Sub : Appointment of Auditors under Section 139 of the Companies Act, 2013 for the financial year 2023-24 of HINDUSTAN COPPER LIMITED (NDLI).

Please refer to the above quoted letter intimating our appointment as Statutory Auditors of HINDUSTAN COPPER LTD. (NDLI) for the financial year 2023-24, we are pleased to accept the said appointment.

We do hereby declare that :

1. The Firm is not disqualified under section 141 of the Companies Act, 2013.
2. That no unreasonable TA / DA, out of pocket expenses will be claimed from the Company.
3. That during the year of audit and for one year after the Firm ceases to be the Auditor, no assignment for Internal Audit of consultancy or other services to the Company will be accepted directly or indirectly as per explanation given under section 144 of the Companies Act, 2013 by the Firm.
4. That no Partner / Chartered Accountant employee of the Firm has been held guilty of professional misconduct by the Institute of Chartered Accountants of India during last year.
5. The audit would not be done by a person (i) who is neither a Partner nor an employee of the CA Firm to which the audit was allotted; (ii) who was earlier associated with the audit of the said PSU as Partner / Employee of the retiring auditor.
6. No Partner of the Chartered Accountant Firm would hold post of Director or undertake audit or any other job / assignment of any Private Organization / Company which is in the same line of business or industry as that of the PSU.

Thanking you,

Yours faithfully,  
For GHOSHAL & GHOSAL  
Chartered Accountants  
FRN/304013E

  
(CA D.K. Dutta Gupta)  
Partner  
M. No. 014855

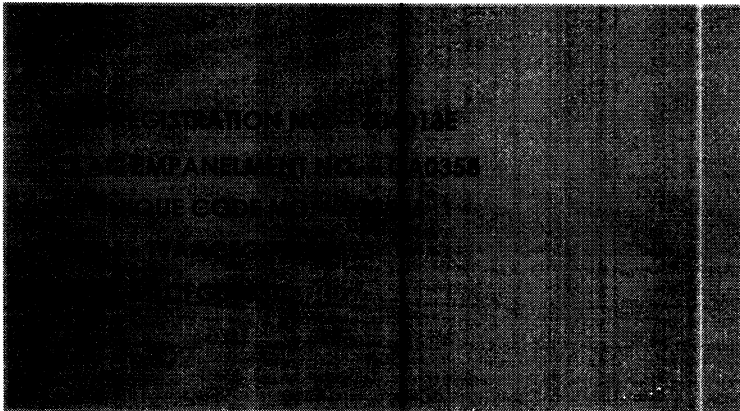
GHOSHAL & GHOSAL  
CHARTERED ACCOUNTANTS



**PROFILE OF THE FIRM**

**CONTACT**

15 INDIA EXCHANGE PLACE,  
5<sup>th</sup> FLOOR, BIRLA BROTHERS BUILDING  
KOLKATA - 700 001  
Email: [ghslandgst@gmail.com](mailto:ghslandgst@gmail.com)  
(033)22628685/46023114





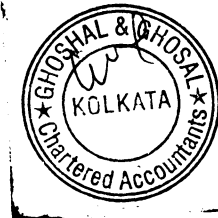
## **Profile**

Ghoshal & Ghosal is a Chartered Accountant firm established in 1966 having its Head Office in Kolkata and branch offices at Bhubaneswar, Bengaluru, Hyderabad, Vijayawada, Patna and Ranchi. The firm was originally registered as a "Proprietorship Firm" on 07.12.1966 by Mr. A.K.Ghoshal, FCA. Subsequently, the firm was converted into a PARTNERSHIP FIRM on 1st April, 1982 by two Senior Chartered Accountants Mr. A.K.Ghoshal and Mr. Samar Sengupta. Both of them were highly educated and fellow member of the Institute of Chartered Accountants of India. The Firm provides a wide range of services & consultancy relating to accounting & implementation thereof including IND AS, IFRS, Auditing including Internal, Statutory, Tax, Concurrent and Management Audits, matters relating to the Goods and Services Act (GST), Outsourcing of accounts, Payroll, Stores, Payable/Receivable management, Statutory compliances, SEBI Laws, FEMA, Companies law matters, etc.

The firm has Clients in Public & Government sector, Banking sector, as well as Private sector spread across various industries from agriculture to manufacturing and service industries. The Firm makes all aspects of service delivery transparent to its Clients. The Firm's performance is pre-scheduled, agreed, cost-efficient and time effective deliverables. The objective of the Firm is to reach clients expectations and even serve beyond, to ensure compliance besides attaining highest standards of operations. We are a Firm of experienced, young and energetic Chartered Accountants having association with a number of other Professionals. Firm also has wide experience in Statutory & Tax Audit of various mid-sized corporate houses & society on pan India basis.

Our goal is to help our Client as one-stop solution to all their requirements starting from auditing and assurance services to accounting services, taxation, litigation support and so on and so forth. We have been entrusted by some of the good brands of India and would continue to strive to attract and develop the best Professionals, to provide value-added services to our clients in making the best financial services. We are empanelled with different State Government/Semi Government departments besides C&AG and Reserve Bank of India, Government of India, PSUs as follows:

- **Comptroller & Auditor General of India - CA0358**
- **Reserve Bank of India - Unique Code No.- 070506**
- **Life Insurance Corporation of India**
- **National Jute Manufacturers Corporation Ltd.**
- **Municipal Affairs Department, Govt. of West Bengal**
- **Educational Directorate, Govt. of West Bengal**
- **Dept. of Panchayat & Rural Development, Govt. of West Bengal**
- **Coal India Limited**
- **BSNL**
- **Paschim Banga Sarva Siksha Abhijan**
- **Audit Bureau of Circulations**
- **Steel Authority of India (SAIL)- Eastern Region**
- **Air India- Eastern Region**



**Partners of the Firm**

|    |   |        |            |  |
|----|---|--------|------------|--|
| 1  | MR. AMIYA KUMAR GHOSHAL ,<br>M.COM., FCA,<br>ACMA, LL.B.,                                       | 005254 | 07.12.1966 | C/o. Debabrata Banerjee, Agarpara,<br>D.N.Chatterjee Road, P.O.-<br>Kamarhati, Kolkata- 700058.  |
| 2  | MR. A. SEN<br>NEOGY, FCA  | 007476 | 15.03.1995 | 29/5, B.P. Pal Street, Kolkata-700<br>036  |
| 3  | MR. D.K. DUTTA<br>GUPTA, FCA  | 014855 | 01.04.2001 | Flat No. IB, 18, Ballygunge Place,<br>Kolkata – 700 019  |
| 4  | MR. S.S.RAO<br>GUPTA, FCA,<br>DISA,<br>CONCURRENT<br>AUDIT FOR BANKS                            | 023640 | 01.01.2006 | 27-23-32 Usha Estate, Gopalareddy<br>Road, Vijayawada – 2  |
| 5  | MR. S.K. BISWAS,<br>FCA   | 072335 | 01.04.2006 | 60/2, Dr. M. N. Saha Road,<br>Kolkata-700074   |
| 6  | MRS. SONALI<br>SINHA, FCA, DISA,<br>CONCURRENT<br>AUDIT FOR BANKS                               | 304879 | 01.11.2016 | 28/3C, Genexx Valley, Joka,<br>Kolkata – 700 104   |
| 7  | MR. SOMNATH<br>BISWAS, FCA,<br>DISA,<br>CONCURRENT<br>AUDIT FOR BANKS                           | 064735 | 01.07.2017 | 320, Ramkrishna Pally, Sonarpur,<br>Kolkata – 700150   |
| 8  | MR. R.N.GHOSH,<br>FCA, FCMA, DISA,<br>DIRM, IFRS, QV,<br>FAFD,<br>CONCURRENT<br>AUDIT FOR BANKS | 050739 | 01.11.2017 | Flat 2A, Tolly Gardens, 4 Moore<br>Avenue, Kolkata – 700040  |
| 9  | MRS. NIVEDITA<br>SANWARIA, ACA  | 311861 | 09.10.2017 | Flat No. B4, Harapriya Villa<br>Apartment, Ratnakar Bag Lane 2,<br>Bhubaneshwar, Tankapani Road,<br>Badagarh Brit Colony, Khorda,<br>Odisha – 751018 |
| 10 | MR. SIDDHARTHA<br>PAL, FCA  | 059017 | 01.08.2020 | Flat No. 1004, New Town Action<br>Area I, Rajarhat, Kolkata, West<br>Bengal, 700156  |
| 11 | MR. SUPRIYO<br>KUMAR SAHA,<br>FCA   | 068337 | 01.08.2020 | Block-F, Flat-2, CIT Scheme VIIM,<br>Manicktala Housing Estate, VIP<br>Road, Kankurgachi, Kolkata, West<br>Bengal 700054                             |



### **Other Senior Professionals on Full Time Service**

|    |                          |   |
|----|--------------------------|---|
| 1  | Sri S. K. Sil            | FCA (Membership No. 052739)                                   |
| 2  | Sri S. K. Bondyopadhyay  | ACMA, Ex-D C L (M.No. 4155 )                                  |
| 3  | Sri Subhasis Roy         | ACMA (M.No. 20782)  |
| 4  | Sri Subir Kr. Roy        | ACMA ( M.No. 30901)   |
| 5  | Sri Dipak Kumar Kunar    | ACMA (M.No. 36589)  |
| 6  | Sri Amresh Behera        | ACMA (M.No. 46019)  |
| 7  | Sri D.P. Mukherjee       | S.A.S, Ex. Sr. Audit Officer, C&AG, Govt. of India, New Delhi |
| 8  | Sri Keshab Bhattacharjee | Ex. Sr. Audit Officer, C&AG, Govt. of India, New Delhi        |
| 9  | Sri Ujjal Sanyal         | Ex-Banker (UBI)   |
| 10 | Cost Inter               | One (1)   |
| 11 | AUDIT ASSISTANT          | Thirty Three (33)   |

### **Exposures and Experience of Audit in different fields**

#### **Statutory Audit of PSUs both Central & State allotted by the Comptroller and Auditor General of India (C&AG) of India, New Delhi**

- ❖ CENTRAL WAREHOUSING CORPORATION (Eastern Sector) - 1983-84 to 1985-86
- ❖ WEST BENGAL HANDLOOM & POWERLOOM CORP. LTD. - 1982-83
- ❖ FOOD CORPORATION OF INDIA - 1981-82 TO 1985-86
- ❖ UNITED INDIA INSURANCE COMPANY LTD.,(Malda Division) - 1987-88 to 1989-90
- ❖ URANIUM CORPORATION OF INDIA.- 1988-89 to 1990-91
- ❖ S A I L (TRANSPORT DIVISION )- 1991-92 to 1993-94
- ❖ MINERAL & METAL TRADING CORP. LTD. (Eastern Sector)- 1995-96 to 1997-98
- ❖ Indian Drug & Pharmaceutical Ltd. (Eastern Sector) Branch Auditor- 1996-97 to 1998-99
- ❖ NATIONAL INSURANCE COMPANY LTD., DIV. XII- 1998-99 to 2000-2001
- ❖ NEW INDIA ASSURANCE COMPANY LTD.- 1999-2000, 2000-01, 2001-02
- ❖ Bengal Chemical & Pharmaceutical Ltd. as Joint Auditor- 2001-2002, 2000-2001, 1999-2000
- ❖ B H E L (Eastern Sector) as Branch Auditor- 2003-04, 2004-05, 2005-06 & 2006-07
- ❖ HINDUSTAN PAPER CORPORATION LTD.- 2004-05, 2005-06, 2006-07.
- ❖ BONGAIGAON REFINERY & PETROCHEMICALS LTD.- 2007-08 & 2008-09
- ❖ SAIL- RAW MATERIAL DIVISION- 2009-10, 2010-11
- ❖ THE ORIENTAL INSURANCE CO. LTD.- DIVISIONAL OFFICE – III – 2012-13
- ❖ NUMALIGARH REFINERY LTD.– 2013-14, 2014-15, 2015-16 & 2016-17
- ❖ SAIL (Transport & Shipping and Central Marketing Organization, Eastern Region)- 2017-18, 2018-19, 2019-20, 2020-21



**External Audit under World Bank Project**

- ❖ West Bengal State Rural Livelihoods Mission (WBSRLM), Statutory Audit – 2014-15 to 2017-18
- ❖ West Bengal State Rural Livelihoods Mission (WBSRLM), Internal Audit – 2018-19 & 2019-20
- ❖ Project under West Bengal Pollution Control Board– 2017-18 & 2018-19

**Audit assigned by Life Insurance Corporation of India**

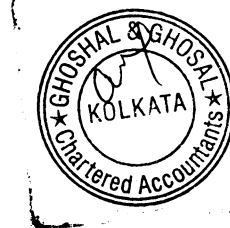
- ❖ LIC Silchar Division– 1993-94 to 1995-96
- ❖ LIC Berhampur Division– 2000-01 to 2002-03
- ❖ LIC Jalpaiguri Division– 2008-09 to 2010-11
- ❖ LIC KMDO II Division– 2019-20

**Internal Audit of Public Sector Undertakings both Central and State**

- ❖ COAL INDIA LTD. and its subsidiaries for last 25 years
- ❖ COAL INDIA LTD. HEAD OFFICE – 2014-15, 2015-16 & 2016-17
- ❖ National Jute Manufacturers Corporation- 1999-2000 to 2014-15
- ❖ Karnataka Soaps & Detergents Ltd.- 2009-10, 2010-11 & 2011-12.
- ❖ The Electro Medical & Allied Industries Ltd.- 2010-11, 2011-12. 2012-13 & 2013-14
- ❖ BHARAT SANCHAR NIGAM LTD.(BSNL)- 2008-09 to 2013-14
- ❖ WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LTD.- 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17
- ❖ ANDREW YULE & COMPANY LIMITED – 2011-12 & 2012-13
- ❖ THE JUTE CORPORATION OF INDIA LTD.- 2011-12, 2012-13, 2013-14, 2015-16 & 2016-17
- ❖ THE NATIONAL SMALL INDUSTRIES CORPORATION LTD., B.O. VIJAYAWADA- 2011-12
- ❖ BRAITHWAITE & CO.- 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 & 2017-18
- ❖ WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LTD.– 2014-15
- ❖ WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO.LTD.- 2015-16, 2016-17 & 2017-18
- ❖ JUTE COMMISSIONER OF INDI - 2015-16
- ❖ BHARATIYA RAIL BIJLEE COMPANY LIMITED, a subsidiary of NTPC– 2017-18
- ❖ NABINAGAR POWER GENERATING COMPANY LIMITED (NPGCL)– Joint venture of NTPC – 2018-19
- ❖ AIR INDIA, Kolkata Region– Jan 2019 to March 2020
- ❖ PATRATU VIDYUT UTPADAN NIGAM LTD., Joint venture of NTPC – 2018-19

**PREPARATION OF ANNUAL ACCOUNTS**

- ❖ G T A – GORKHALAND TERRITORIAL ADMINISTRATION – 2011-12 to 2014-15



## BANK AUDIT

### 1. BANK STATUTORY CENTRAL AUDIT

- ❖ UCO Bank - 2020-2021 & ongoing
- ❖ Nagaland Rural Bank – 2018-2019 to 2020-2021

### 2. BANK BRANCH STATUTORY AUDIT

#### a) Nationalised Bank

- ❖ INDIAN OVERSEAS BANK-1984-1987
- ❖ STATE BANK OF INDIA- 1988 to 1992, 1995 to 1999, 2005-06, 2006-07 & 2007-08
- ❖ UCO Bank- 2004-05
- ❖ CANARA BANK- 2000-01, 2001-02, 2002-03 & 2009-10, 2010-11 & 2011-12
- ❖ UBI – 2016-17 (HABRA, TIVOLI PARK & COLLEGE STREET)
- ❖ UBI – 2017-18 (OVERSEAS, SINGUR & ARAMBAGH)
- ❖ UBI – 2018-19 (NEW MANICKTALA, PAONA BAZAR – MANIPUR & BURDWAN)
- ❖ UBI – 2019-20 (NS Road, Royal Exchange and SAMB Branch)

#### b) Non-Nationalised Bank

- ❖ CATHOLIC SYRIAN BANK- 2006-07 to 2010-11
- ❖ TAMILNAD MERCANTILE BANK LTD.- 2006-07 to 2009-10
- ❖ DHANALAXMI BANK LTD.-2009-10, 2010-11 & 2011-12
- ❖ FEDERAL BANK- 2012-13, 2013-14, 2014-15 & 2015-16
- ❖ THE MALDA DISTRICT CENTRAL CO-OP. BANK- 2015-16 & 2016-17
- ❖ DARJEELING DIST. CENTRAL CO-OP. BANK

### 3. INSPECTION AUDIT

- ❖ Bank of India
- ❖ United Bank of India
- ❖ Punjab National Bank

### 4. CONCURRENT AUDIT

| Sl. No. | Name of the Bank              | Branch                                    | Financial Year            |
|---------|-------------------------------|---|---------------------------|
| 1       | BANK OF BARODA                | VIJAYAWADA                                | 2012-13; 2013-14; 2014-15 |
| 2       | BANK OF INDIA                 | SECUNDERABAD                              | 2012-13; 2013-14; 2014-15 |
| 3       | BANGIYA GRAMIN<br>VIKASH BANK | 1)ARJUNPUR 2) RANINAGAR 3)<br>AURANGABAD  | 2017-18                   |
|         |                               | 1)BHARATPUR 2) SIMULLIA 3)<br>RAMTARAKHAT | 2016-17                   |
| 4       | BANK OF MAHARASTRA            | RETAIL ASSET BR.HYDERABAD<br>(1508)       | 2013-14; 2014-15          |



|    |                           |   |                           |
|----|---------------------------|---|---------------------------|
| 5  | INDIAN OVERSEAS BANK      | RING ROAD, VIJAYAWADA (1067)  | 2012-13; 2014-15; 2015-16 |
| 6  | JAMMU & KASHMIR BANK LTD. | SECUNDERABAD  | 2014-15; 2015-16; 2016-17 |
| 7  | UNION BANK                | DHANBAD   | 2011-12; 2012-13          |
|    |                           | TADEPALLIGUDEM  | 2014-15; 2015-16          |
| 8  | UCO BANK                  | CALCUTTA SERVICE BR. (1801)   | 01.10.15 TO 30.09.16      |
|    |                           | CREDIT DEPARTMENT HO  | 01.10.17 TO 30.09.19      |
| 9  | IDBI BANK                 | THEATRE ROAD BRANCH   | 01.07.17 TO 30.06.19      |
| 10 | ORIENTAL BANK OF COMMERCE | SME Branch  | 2017-18; 2018-19; 2019-20 |
| 11 | Axis Bank                 | Patna, Boring Road, Vijayawada, Banjara Hills, Kukatpally, Kakinada, Himayatnagar | 01.07.2018 TO 30.06.2019  |
| 12 | CORPORATION BANK          | Rashbehari Branch   | 01.07.2019 to 30.06.2020  |

## **OTHER AUDITS**

### **1. Statutory Audit of Co-operative Society**

- ❖ CALCUTTA SAMABIKA
- ❖ BANKURA WHOLESALE CONSUMERS CO-OP. SOCIETY LTD
- ❖ CHINSURAH WHOLESALE CON. CO-OP. SOC. LTD.- 1994-95 & 1995-96.
- ❖ JALPAIGURI WHOLESALE CONSUMERS CO-OP. SOCIETY LTD
- ❖ TATA OIL MILLS EMPLOYEES CO-OP SOCIETY LTD
- ❖

### **2. INCOME LEAKAGE AUDIT**

- ❖ Revenue Audit of different Banks
- ❖ Verification of Stock & Book Debt
- ❖ Credit Monitoring Administration
- ❖ Credit Audit of Bank
- ❖ Information System Audit
- ❖ Migration Audit
- ❖ Risk Based Internal Audit (RBIA)



**3. OTHER SIGNIFICANT PROJECTS**

- |  |
|--|
| 1) Physical Verification and updating of Fixed Asset Register – <b>NATIONAL JUTE MANUFACTURERS LTD., BRAITHWAITE &amp; COMPANY LTD., NICCO CORPORATION LTD.</b>  |
| 2) Amalgamation activity allocated by <b>Kolkata High Court Official Liquidator</b>  |
| 3) <b>Newspaper Circulation Audit (ABC Audit)</b> of Prabhat Khabar, Sanmarg, Dainik Sambad, Himalaya Darpan, Dainik Jugasankha, Assam Tribune, Shillong Times, The Sangai Express, Hueiyen Lanpao & Poknapham from July 2017 to till date |

We confirm that the above particulars are true and correct and no material information has been withheld.

Place: KOLKATA.

Dated: 24<sup>th</sup> September 2021



For GHOSHAL & GHOSAL  
Chartered Accountants  
F R N 304013E

*A. K. Ghoshal*  
24/9/2021  
CA. A. K. Ghoshal  
(PARTNER)