

Form No. CRA-2

Form of intimation of appointment of cost auditor by the company to Central Government

[Pursuant to section 148(3) of Companies Act, 2013 and rule 6(1), 6(2) & 6(3A) of the Companies (cost records and audit) Rules, 2014]

Refer instruction kit for filing the form

All fields marked in * are mandatory



Form language

☒ English

☐ Hindi

Company Information

1 (a) *Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)

U29100WB1992PLC054541

(b) *Name of the Company

BTL EPC LIMITED

(c) *Address of the registered office or of the principal place of business in India of the company

2, JESSORE ROAD,, null, KOLKATA, null, West Bengal, India, 700028

(d) *e-mail ID of the company

*****lepc@shrachi.com

(e) Phone (with STD code)

(f) *Nature of intimation of appointment of cost auditor(s)

☒ A. Original

☐ B. Filing due to Amalgamation

☐ C. Filing due to Demerger

☐ D. Filing for appointment of auditor due to casual vacancy

☐ E. Filing due to addition of new products/services

☐ F. Others

Following fields are applicable in case option A 'Original' is selected in data field 1(f)

2 (a) Financial year to be covered by the cost auditor(s)

(b) From (DD/MM/YYYY)

01/04/2026

(c) To (DD/MM/YYYY)

31/03/2027

Following fields are applicable in case option B 'Filing due to Amalgamation' is selected in data field 1(f)

2 (d) CIN of Amalgamating Company

(i) Name of Amalgamating Company

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in case option C 'Filing due to Demerger' is selected in data field 1(f)

2 (e) CIN of Demerged Company

(i) Name of Demerged Company

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in case option D 'Filing for appointment of auditor due to casual vacancy' is selected in data field 1(f)

2 (j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

(f) Number of such auditor(s) whose place of office is vacated

(g) Particulars of the auditor(s) whose place of office is vacated

(i)	(ii)	(iii)	(iv)	(v)
S No.	Membership number of the cost auditor or member representing the firm/LLP	Name of the cost auditor or member representing the firm/LLP	Date of casual vacancy (DD/MM/YYYY)	Reason of casual vacancy (Death/Resignation/Removal)

Following fields are applicable in case option E 'Filing due to addition of new products/services' is selected in data field 1(f)

2 (h) Whether a new cost auditor is appointed for the new services/product(s)

☐ Yes

☐ No

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in case option F 'Others' is selected in data field 1(f)

2 (i) If others, provide reason for filing

(j) SRN of original CRA-2/23C filed earlier for appointment of cost auditor(s) for the current Financial Year

Following fields are applicable in all cases except when option D is selected in data field 1(f)

3 Product(s)/ Service(s) to which Cost Audit relates-

(a) Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under regulated sectors

0

(i) Details of such industries/sectors/products/services covered

(ii)	(iii)	(iv)	(v)
S No.	Industries/ sectors/ products/ services	CTA heading (wherever Applicable)	No.of tariff items/ Products/ services

(b) Number of Industries/Sectors/Products/Services (CTA Heading Level, wherever applicable as per rules) covered under non-regulated sectors

7

(i) Details of such industries/sectors/products/services

(ii)	(iii)	(iv)	(v)
S No.	Industries/ sectors/ products/ services	CTA heading (wherever Applicable)	No.of tariff items/ Products/ services
1	Other machinery and Mechanical Appliances	8431	1
2	Other machinery and Mechanical Appliances	8428	1
3	Other machinery and Mechanical Appliances	8419	1
4	Other machinery and Mechanical Appliances	8413	1
5	Iron and Steel	7308	1
6	Iron and Steel	7326	1
7	Iron and Steel	7304	1

Following fields are applicable in case option E 'Filing due to addition of new products/services' is selected in data field 1(f)

3 (c) Details of existing cost auditor whose scope is being increased

(i) Number of cost auditor(s)

(ii)	(iii)	(iv)	(v)
S No.	Membership number of the cost auditor or member representing the firm/LLP	Name of the cost auditor or member representing the firm/LLP	Scope of audit of the cost auditor /firm/LLP

Details of the Cost Auditor (Following fields are applicable in all cases)

4 Details of all the cost auditor(s) appointed/ Details of all the new cost auditor(s) appointed

* (a) Number of cost auditor(s)

1

* (b) Category of the auditor

☐ Individual

☒ Partnership firm

☐ Limited liability partnership (LLP)

* (c) Membership number of the cost auditor or member representing the firm/LLP

10383

* (d) Name of the cost auditor or member representing the firm/LLP

ADITI GHOSH

(e) Income tax PAN of the cost auditor

(f) Firm Registration Number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

000040

(g) Name of Cost Auditor's Firm/LLP

SPK ASSOCIATES

* (h) Address of the Cost Auditor/Cost Auditor's firm/LLP

Address Line1

KAILASH APARTMENTS

Address Line2

P-89, CIT ROAD (VI M),
BELIAGHATA,

Country

India

Pin Code/Zip code

700010

Area/Locality

Belegkata

City

Belegkata

District

Kolkata

State/UT

West Bengal

Jurisdiction of Police Station

Beliaghata Police Station

* (i) e-mail ID of the firm or member

ag*****il.com

* (j) Mobile No. of the firm or member(with Country Code)

+91

974861XXXX

* (k) Date of the board meeting in which cost auditor was appointed (DD/MM/YYYY)

16/05/2026

* (l) Scope of audit of the cost auditor/firm/LLP

Ensuring conformity of Cost Accounting Systems and Records for the FY 2026 2027 and conducting Cost Audit according to the Companies Cost Records and Audit Rules 2014 read with the Amendment Rules 2014

(m) Whether the Company has obtained written consent of the cost auditor for appointment and also certificate as provided in sub-rule (1A) of Rule 6 of Companies (Cost Records and Audit) Rules, 2014

☒ Yes

☐ No

Details about previous cost auditors (Following fields are applicable in case option A 'Original' is selected in data field 1(f))

5 (a) Is there any change in cost auditor(s) appointed from the previous financial year

☐ Yes

☒ No

☐ Not applicable

(b) Mention the Firm Registration number(s) and name of the previous cost auditor(s) which has not been reappointed

(c) Reasons for change

(d) Whether the previous cost auditor(s) has/have been informed about the change

☐ Yes

☐ No

Attachments (Applicable in all cases)

(a) *Copy of Board resolution of the company

Resolution.pdf

(b) Optional attachment(s) - if any

Consent Letter.pdf

Declaration

I am authorised by the Board of Directors of the Company vide resolution number*

BM/07/14/24-25

dated*

27/12/2024

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules

made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

***To be digitally signed by**

***Designation**

(Director/Manager/Company secretary/CEO/CFO/Authorised Representative)

Director

*Director identification number of the director; or PAN of the Manager or CEO or CFO or authorised representative; or Membership number of the Company Secretary

1*7*6*1*

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eForm has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the company.

For office use only:

eForm Service request number (SRN)

AC5150928

eForm filing date (DD/MM/YYYY)

05/08/2026

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF M/S. BTL EPC LTD ("THE COMPANY") AT THE CORPORATE OFFICE OF THE COMPANY AT SHRACHI TOWER, 686, ANANDAPUR, E.M. BYPASS- R.B. CONNECTOR JUNCTION, KOLKATA-700107 HELD ON SATURDAY, 16TH DAY OF MAY, 2026 AT 11:30 A.M.

TO APPOINT M/S. SPK ASSOCIATES AS THE COST AUDITORS FOR THE COMPANY FOR THE FY 2026-27.

The Board was informed that as per the provision of Section 148 and other applicable provisions, if any of Companies Act, 2013 and the Companies (Audit & Auditors) Rules, 2014, appointment of Cost Auditor is required to be done. He further informed that the Board has received a consent letter from Ms. Aditi Ghosh (Mem. No- 10383) of M/s. SPK Associates, desirous to be appointed as the Cost Auditors of the Company at a remuneration of Rs 60,000/- (Rupees Sixty Thousand only) plus applicable taxes & reimbursements for the financial year 2026-27. The Board thereafter discussed the matter in brief and passed the following resolution:

RESOLVED THAT pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Audit & Auditors) Rules, 2014, (including any statutory modifications, amendments or re-enactments thereto for the time being in force) and on the recommendation of the Audit Committee, consent of the Board of Directors be and is hereby accorded to appoint Ms. Aditi Ghosh (Mem No.- 10388) of M/s. SPK Associates as Cost Auditor of the Company, to conduct the audit of the cost records of the Company for the financial year 2026-27, at a remuneration of Rs. 60,000/- plus applicable GST& reimbursements on actual basis subject to further ratification by the Shareholders at the ensuing General Meeting of the Company."

RESOLVED THAT any of the Director(s) of the Company or the company secretary be and are hereby severally authorised to submit the necessary intimation in Form CRA-2 to the Central government for appointment of Cost Auditors by the Company and to do all such other acts as may be necessary from time to time to make the Resolution effective"



CERTIFIED TRUE COPY
For BTL EPC LIMITED

Company Secretary
UTKARSH TIWARI
Mem No.- A60573

