



भारतीय सनदी लेखाकार संस्थान

(संसदीय अधिनियम द्वारा स्थापित)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

CONFIDENTIAL
AIR MAIL/EMAIL

Ref. No. PR/582/2025

27 OCT 2025

Mr. Gabriel Bernarde

23, Milton Pde

Malvern (Australia)-3144

Email: gabriel@viceroyresearch.com

Dear Sir,

We acknowledge receipt of your complaint dated 13th October, 2025 against M/s S R Batliboi & Co. LLP, Kolkata (West Bengal), in Form 'I' in triplicate along with a Complaint fee of Rs. 2950 (Total pages received in first set - 22 Nos.).

The Acknowledgement Number allotted to your Complaint is **PR/582/2025**, you are requested to quote this Number in all your future correspondence till your Complaint is registered. Please be informed that your complaint shall be scrutinized for compliance with requisite compliances under our Rules and only thereafter the same shall be registered. It may be noted that upon registration, a Unique Reference Number (in partial modification of said Acknowledgement Number) will be allotted which needs to be quoted thereafter in all your correspondence for ready reference.

The matter is receiving our attention and we shall get back to you soon.

Yours faithfully,

(निशा शर्मा) **NISHA SHARMA**

सहायक सचिव / **ASSISTANT SECRETARY**

अनुशासनात्मक निदेशालय **DISCIPLINARY DIRECTORATE**

ईमेल **Email: discpr@icai.in**

फोन नंबर **Phone No.: (0120) 6540232**