

**AUDIT REPORT**

**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**

We have audited the attached Balance Sheet of "BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL", Ismile, Asansol, Dist.- Paschim Bardhaman-713301, West Bengal, as on 31<sup>st</sup> March, 2022 and related Income & Expenditure Account for the year ended 31<sup>st</sup> March, 2022 and report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
2. The books of accounts are in agreement with the final accounts.

**In our opinion the;**

- i. Balance Sheet gives a true and fair view of the state of affairs of "BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL" as on 31<sup>st</sup> March, 2022.

AND

- ii. Income & Expenditure Account, gives a true and fair view of Deficit for the period ended on that date.

Date: 27.07.2022

Place: Asansol



For Naha Dhar Kapur & Co.  
Chartered Accountants

A handwritten signature in blue ink, appearing to read "Alok Dhar".

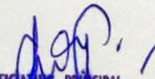
(ALOKE DHAR)  
PARTNER

UDIN: 22053453ANSQAEG165

**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL  
ISMILE, ASANSOL, DIST- PASCHIM BARDHAMAN**

**Balance Sheet as on 31<sup>st</sup> March, 2022.**

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>A. DEVELOPMENT FUND:</b> AS PER LAST A/C. b/f		10486063.92	<b>A. FIXED ASSETS:</b> AS PER SCHEDULE ATTACHED		5678474.04
<b>B. CORPUS FUND:</b> AS PER LAST A/C. b/f		13400000.00	<b>B. EXCESS OF EXPENDITURE OVER INCOME:</b> AS PER LAST A/C b/f	5980897.39	
<b>C. PROVIDENT FUND:</b> DEDUCTED THIS YEAR	560211.00	NIL	ADD- DEFICIT THIS YEAR	<u>1168644.52</u>	7149541.91
LESS- DEPOSITED THIS YEAR	<u>560211.00</u>		<b>C. CURRENT ASSETS:-</b> ADVANCE HOUSE RENT OF HOSTEL	22500.00	
<b>D. PROFESSION TAX :</b> AS PER LAST A/C b/f	NIL		ADVANCE TO STAFF	71041.00	
ADD- DEDUCTED THIS YEAR	<u>26260.00</u>		TAX DEDUCTED AT SOURCE	81964.00	
LESS- DEPOSITED THIS YEAR	<u>26260.00</u>	2290.00	CENTRAL BANK OF INDIA A/C RECEIVABLE	<u>37169.57</u>	212674.57
<b>E. LIFE INSURANCE PREMIUM:</b> DEDUCTED THIS YEAR	70704.00		<b>FIXED DEPOSIT:-</b> i) 420045100001046	392267.31	
LESS- DEPOSITED THIS YEAR	<u>70704.00</u>	NIL	ii) 0856100558785	1171213.00	
<b>F. STUDENTS STIPEND A/C:</b> AS PER LAST A/C/ b/f		29170.00	iii) 0856100608947	4500000.00	
<b>G. STUDENTS EDUCATION LOAN A/C:</b> AS PER LAST A/C b/f	NIL		iv) 0856100574020	1964358.00	
ADD- RECEIVED THIS YEAR	<u>1500.00</u>		v) 0856100609999	2767700.00	
LESS- PAID THIS YEAR	<u>500.00</u>	1000.00	vi) 0856100631587	<u>3119795.00</u>	13915333.31
			CASH IN HAND		100419.97
			CASH AT BANK :- i) CENTRAL BANK OF INDIA: S/B A/C NO. 1633641835	20092.46	
			S/B A/C NO. 1633649562	0.00	
			ii) STATE BANK OF INDIA: S/B A/C NO. 11214114380	18425.00	
			S/B A/C NO. 1173848850-0	127818.00	
			S/B A/C NO. 1173848851-1	2314.00	
			S/B A/C NO. 1173848852-2	19797.00	

  
OFFICIATING PRINCIPAL  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL, ASANSOL



27 JUL 2022

**OUTSTANDING:-****O/S PAY FOR TEACHING STAFF**

FOR 2005 – 2006	703926.00		
ADD- Arrear D.A. of 2014-2015	980370.00		
ADD- Arrear Adhoc Allowance of 2016-2017	2986161.00		
ADD- Salary of March 2021 – 2022	<u>324986.00</u>	4995443.00	

**O/S PAY FOR NON TEACHING STAFF**

FOR 2005-2006	84000.00		
ADD- Arrear D.A. of 2014-2015	236304.00		
ADD- Arrear Adhoc Allowance of 2016-2017	770697.00		
ADD- Salary of March 2021-2022	<u>83028.00</u>	1174029.00	

**O/S PAY FOR HOSPITAL STAFF**

Arrear D.A. of 2014-2015	213786.00		
ADD- Arrear Adhoc Allowance of 2016-2017	704629.00		
ADD- Salary of March 2021-2022	<u>161839.00</u>	1080254.00	

**O/S PAY FOR OVER-TIME/EXTRA WORK**

Arrear of 2014-2015	47616.00		
ADD- For March 2021 -2022	<u>16000.00</u>	63616.00	

**O/S ELECTRICITY BILL****O/S P.F. CONTRIBUTION****O/S HOUSE RENT OF HOSTEL****O/S TELEPHONE BILL****O/S EXPENSES FOR ENVIRONMENTAL  
MANAGEMENT****O/S ESI CONTRIBUTION****I. INCOME TAX**

DEDUCTED THIS YEAR

LESS- PAID THIS YEAR

7622.00			
<u>7622.00</u>		NIL	

**iii) PUNJAB NATIONAL BANK:**

S/B A/C NO. 0856010087271	3548217.13		
S/B A/C NO. 0856010171847	910.38		
S/B A/C NO. 0856010175395	<u>175025.19</u>		

**iv) AXIS BANK LTD:**

S/B A/C No. 918010055321775	<u>423228.36</u>		4335827.52
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**HOSPITAL IMPREST CASH:**

IPD	2000.00		
OPD	<u>500.00</u>		2500.00

31394771.3231394771.32

**NAHA DHAR KAPUR & CO.**  
Chartered Accountants

**ALOKE DHAR, F.C.A., D.I.S.A.**  
Partner  
M. No. - 53453  
F. R. N. 321023E

UDIN:- 22053453ANSQAE6165

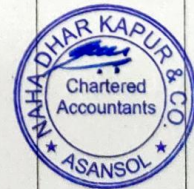
27 JUL 2022

OFFICIAL PRINCIPAL  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL, ASANSOL


**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL  
ISMILE, ASANSOL, DIST- PASCHIM BARDHAMAN.**

Income & Expenditure Account for the year ended 31-03-2022

Expenditure	Amount	Amount	Income	Amount	Amount
To Consolidated pay to Teaching Staff		4455888.00	By Collection from Students		7224301.00
To Consolidated pay to Non-Teaching Staff		1116198.00	By Collection from Hospital (OPD)		24000.00
To Consolidated pay to Hospital Staff		1823314.00	By Collection From Pathology Laboratory		42597.00
To Wages for extra duty		204200.00	By Collection from Hostel		588400.00
To Advertisement Expenses		111202.00	By Receipts from WBUHS for conducting exam center		236325.00
To Bank Charge		520.22	By Savings Bank Interest		146052.75
To Electricity Bill		149053.00	By Interest on Fixed Deposit		846377.77
To Internship Allowance		17000.00	By Refund of Income Tax		81915.00
To Fresher's Welcome & Cultural Functions		56898.00	By Contribution from BHMC&H Trust		20000.00
To Generator Expenses		67812.00	By Grant in Aid from the Dept. of Health & Family Welfare, AYUSH Branch, Govt. of West Bengal		1000000.00
To House Rent of Hostel		467000.00	By Excess of expenditure over income (Deficit)		1168644.52
To Hostel Maintenance Expenses		119948.00			
To Affiliation fee to W.B.U.H.S.		50000.00			
To Expenses for Conducting Exam Centre		201036.40			
To Expenses for Gardening		4700.00			
To Electrical Maintenance Expenses		94278.00			
To Expenses for Environmental Management		47776.00			
To Expenses for online I.T., P.T., P.F. & ESI works		47000.00			
To Hospital Expenses :-					
For O.P.D.	104549.18				
For I.P.D.	18560.00	123109.18			
To Inspection fees to Central Council of Homoeopathy		100000.00			
To Sweeping & cleaning exp.		5363.00			
To Laboratory Expenses		29628.00			
To Labour Charge		15020.00			
To Legal Fee		84922.00			
To Postage & Stamp		2017.00			
To Miscellaneous Expenses		30085.00			
To Printing		53625.00			
To Puja Exgratia		144000.00			
To Expenses for Inspection		860.00			
To Repairs		19887.00			
To Stationary		25482.00			
To Travelling Expenses		20430.00			
To Telephone Bill		47818.24			
To Refreshment Exp.		697.00			
To Audit Fee		7670.00			
To Subscription to federation of non-Govt. AYUSH Colleges		3000.00			

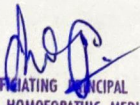


27 JUL 2022

  
**OFFICIATING PRINCIPAL**  
**BENGAL HOMOEOPATHIC MEDICAL**  
**COLLEGE & HOSPITAL, ASANSOL**

International programme on pathy	30000.00			
Games & Sports Exp.	14000.00			
Renewal of Clinical establishment license, Pollution License, Fire NOC including consultancy charges.	30000.00			
To Land Revenue	13524.00			
To Provided Fund Contribution	604935.00			
To ESI contribution	161753.00			
To Depreciation (As per Schedule Attached)	776964.00			
	<b><u>11378613.04</u></b>			<b><u>11378613.04</u></b>

UDIN-22053453ANSQAE6165

  
OFFICIATING PRINCIPAL  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL, ASANSOL

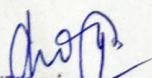
**NAHA DHAR KAPUR & CO.**  
Chartered Accountants  
  
**ALOKE DHAR, F.C.A., D.I.S.A.**  
Partner  
M. No. - 53453  
F. R. N. 321023E

27 JUL 2022

**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**ISMILE, ASANSOL, DIST- PASCHIM BARDHAMAN.**

Receipts & Payments Account for the year ended 31-03-2022

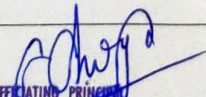
Receipts	Amount	Amount	Payments	Amount	Amount
To Balance B/d			By Consolidated pay to Teaching Staff		4679679.00
Cash in hand	76350.06		By Consolidated pay to Non-Teaching Staff		1141300.00
Cash at bank	<u>5377058.74</u>	5453408.80	By Consolidated pay to Hospital Staff		1803681.00
To Collection from Students		7224301.00	By Inspection Fees to Central Council of Homoeopathy		100000.00
To Collection from Hostel		588400.00	By Exp. for Environmental Management		47621.00
To Collection from Hospital: O.P.D.		24000.00	By Advertisement Exp.		111202.00
To Collection from Pathology Laboratory		42597.00	By Bank Charges		520.22
To Receipts for conducting examination center		236325.00	By Exp. for conducting examination centre		201036.40
To Savings Bank Interest		146052.75	By Electrical Maintenance Exp.		94278.00
To Interest on Fixed Deposit		458070.83	By Electricity Bill		144771.00
To Income Tax refund		111970.00	By Internship Allowance		17000.00
To contribution from BHMC&H Trust		20000.00	By Fresher's welcome & Cultural Function		56898.00
To Grant in aid from Dept. of Health & Family Welfare, Govt. of W.B.		1000000.00	By Generator Exp.		67812.00
<b><u>CONTRA ACCOUNTS</u></b>			By House Rent of Hostel		440000.00
To L.I.P. Ded. From staff		70704.00	By Exp. For Gardening		4700.00
To P.F. Ded. From staff		560211.00	By Hostel Maintenance Exp.		123748.00
To Prof. Tax Ded. From staff		26260.00	By Affiliation fee to the W.B. University of Health Sciences		50000.00
To Advance Realized		175844.00	By Renewal of clinical establishment license, pollution license, fire NOC including consultancy charges.		30000.00
To Income Tax deducted		7622.00	By Sweeping & cleaning Exp.		5363.00
To ESIP deducted from staff		33136.00	By Hospital Exp.		
To Students Education Loan received		1500.00	O.P.D.	104549.18	
			I.P.D.	<u>18560.00</u>	123109.18
			By Laboratory Exp.		29628.00
			By Labour Chg.		15020.00
			By Legal fees		84922.00
			By Postage & Stamp		2017.00
			By Misc. Expenses		30085.00
			By Land Revenue		13524.00
			By Printing		53625.00

  
OFFICIATING PRINCIPAL  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL, ASANSOL



27 JUL 2022

		By Puja Exgratia		144000.00
		By Expenses for Inspection		860.00
		By Repairs		19887.00
		By Stationary		25482.00
		By Travelling Exp.		20430.00
		By Refreshment Exp.		697.00
		By Wages for extra duty		203200.00
		By Telephone Bill		50167.52
		By Audit fee		7670.00
		By Games & Sports Exp.		14000.00
		By Exp. For Income Tax, P.T., P.F. & ESI work		47000.00
		By Exp. For National Programme on Homoeopathy		30000.00
		By Subscription to federation of non-Govt. AYUSH Colleges		3000.00
		By Central Bank of India A/C receivable (FRM50810006215)		37169.57
		<b><u>Development Accounts</u></b>		
		By Hospital Eqp.	12052.00	
		By Hostel Eqp.	12157.00	
		By Furniture	10210.00	
		By Office Equipment	<u>28891.00</u>	63310.00
		<b><u>CONTRA ACCOUNTS</u></b>		
		By L.I.P. paid		70704.00
		By P.F. paid		1167867.00
		By Prof. Tax paid		23970.00
		By Students loan paid		500.00
		By Advance paid		137800.00
		By Income Tax paid		7622.00
		By ESIP paid		197279.00
		<b>By Balance C/d</b>		
		Cash in hand	100419.97	
		Cash at bank	<u>4335827.52</u>	4436247.49
		<b>16180402.38</b>		<b>16180402.38</b>

  
 OFFICIATING PRINCIPAL  
 BENGAL HOMOEOPATHIC MEDICAL  
 COLLEGE & HOSPITAL, ASANSOL

UDIN-22053453 ANSQAEG165

**NAHA DHAR KAPUR & CO.**  
 Chartered Accountants

**ALOKE DHAR, F.C.A., D.I.S.A.**  
 Partner

M. No. - 53453  
 F. R. N. 321023E

27 JUL 2022

**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**ISMILE, ASANSOL, DIST- PASCHIM BARDHAMAN.**

**Schedule of fixed assets & Depreciation as on 31.03.2022**

Sl. No.	Particulars	Balance as on 01.04.2021	Addition during the year (more than 180 days)	Addition during the year (less than 180 days)	Date of Purchases	Total	Rate of Depn.	Depn. during the year	WDV as on 31.03.2022
1.	Land (at cost)	21894.48	-	-	-	21894.48	-	-	21894.48
2.	Building	3086594.71	-	-	-	3086594.71	10%	308659.00	2777935.71
3.	Furniture	634462.00	9610.00	600.00	13.04.2021 to 18.09.2021 30.10.2021 to 24.03.2022	644672.00	10% 5%	64407.00 30.00 634437.00	580235.00
4.	Library Books	69763.00	-	-	-	69763.00	15%	10464.00	59299.00
5.	Laboratory Eqp.	469912.80	-	-	-	469912.80	15%	70487.00	399425.80
6.	Hospital Eqp.	1442996.05	12052.00	-	07.05.2021 to 26.08.2021	1455048.05	15%	218257.00	1236791.05
7.	Hostel Eqp.	115581.00	-	12157.00	22.12.2021 to 30.12.2021	127738.00	15% 7.5%	17337.00 912.00 18249.00	109489.00
8.	Games, Sports & Cultural Eqp.	26670.00	-	-	-	26670.00	15%	4001.00	22669.00
9.	Machinery A/C.	148980.00	-	-	-	148980.00	15%	22347.00	126633.00
10.	Office Eqp.	375274.00	21398	7293	05.08.2021 to 22.09.2021 07.10.2021	404165.00	15% 15% 7.5%	59501.00 562.00 60063.00	344102.00
<b>TOTAL</b>		<b>6392128.04</b>	<b>43060.00</b>	<b>20250.00</b>		<b>6455438.04</b>		<b>776964.00</b>	<b>5678474.04</b>

OFFICATING PRINCIPAL  
 BENGAL HOMOEOPATHIC MEDICAL  
 COLLEGE & HOSPITAL, ASANSOL

27 JUL 2022





**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**ISMILE, ASANSOL, DIST- PASCHIM BARDHAMAN.**

Schedule of fixed deposit as on 31/03/2022

Sl. No.	Account No	Opening Balance as on 01.04.2021	Date of issue	Accrued Interest upto 31.03.2021	Ad diti on	Date of Renewal	Date of Maturity	Amount of maturity	Accrued Interest during the year 2021-2022	T.D.S.	Accrued Interest upto 31.03.2022	Closing Balance as on 31.03.2022
1.	420045100001046	367055.31	03.12.2001	267055.31	NIL	03.12.2021	03.03.2023	392267.31	25212.00	NA	292267.31	392267.31
2.	0856100558785	1120837.83	30.03.2015	270837.83		17.07.2021	17.07.2023	1257464.00	50375.17	8743.00	321213.00	1171213.00
3.	0856100608947	4500000.00	02.03.2017	NIL		02.03.2022	02.03.2027	4500000.00	NIL	29800.00	NIL	4500000.00
4.	0856100574020	1902671.23	16.10.2015	402671.23		16.10.2021	16.10.2022	2001579.00	61686.77	6854.00	464358.00	1964358.00
5.	0856100609999	2767700.00	16.03.2017	NIL		16.03.2022	16.03.2027	2767700.00	NIL	17782.00	NIL	2767700.00
6.	0856100631587	2950726.00	26.03.2018	444726.00		26.03.2022	26.03.2024	31511086.00	169069.00	18785.00	613795.00	3119795.00
<b>TOTAL</b>		<b>13608990.37</b>		<b>1385290.37</b>					<b>306342.94</b>	<b>81964.00</b>	<b>1691633.31</b>	<b>13915333.31</b>

OFFICIAL SIGNATURE  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL, ASANSOL




27 JUL 2022

**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**ISMILE, ASANSOL, DIST- PASCHIM BARDHAMAN**

Bank Reconciliation Statement of United Bank of India, Asansol Hutton Road Branch,  
SB A/c No. 0856010087271 as on 31-03-2022

Particulars	Amount (Rs.)	Amount (Rs.)
Bank Balance as per Pass book as on 31.03.2022		3551952.33
Less:- Cheque issued but not paid		
1. Medicare Environmental Management Pvt. Ltd, Cheque No.243064		3735.20
Bank Balance as per Cash Book as on 31.03.2022		3548217.13

  
OFFICIATING PRINCIPAL  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL, ASANSOL



27 JUL 2022

AUDIT REPORT

BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL TRUST

We have audited the attached Balance sheet of "BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL TRUST", Ismile, Asansol, Dist.- Paschim Bardhaman -713301 (W.B) as on 31<sup>st</sup> March 2022 and related Income & Expenditure for the year ended 31<sup>st</sup> March 2022 and report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The books of accounts are in agreement with the final accounts.

In our opinion the:

- i) Balance Sheet gives a true and fair view of the state of affairs of "BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL TRUST" as on 31<sup>st</sup> March 2022.

AND

- ii) Income & Expenditure account, gives a true and fair view of Deficit for the period ended on that date.

Date: 27.07.2022

Place: Asansol



For Naha Dhar Kapur & Co.  
Chartered Accountants

*(Signature)*

(ALOKE DHAR)  
PARTNER

UDIN: 22053453ANSRVB2853

# BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL TRUST

BENGAL HOMOEOPATHIC MEDICAL COLLEGE CAMPUS, ISMILE, ASANSOL

## Balance Sheet as on 31<sup>st</sup> March, 2022.

Liabilities	Amount	Assets	Amount	Amount
<b>A. CAPITAL FUND:</b>		<b>A. CURRENT ASSETS:-</b>		
AS PER LAST A/C. b/f	37115.60	CASH IN HAND	37046.60	900.00
Less- Deficit this year	<u>69.00</u>	CASH AT BANK		<u>36646.60</u>
Outstanding Liabilities:				
Accounting Charges	500.00			
			<u>37546.60</u>	<u>37546.60</u>

UDIN - 22053453ANSRVB2853



SECRETARY  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL TRUST, ASANSOL

NAHA DHAR KAPUR & CO.  
Chartered Accountants

  
ALDKE DHAR, F.C.A., D.I.S.A.  
Partner

M. No. - 53453  
F. R. N. 321023E


27 JUL 2022

**BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL TRUST**  
BENGAL HOMOEOPATHIC MEDICAL COLLEGE CAMPUS, ISMILE, ASANSOL

Income & Expenditure Account for the year ended 31-03-2022

Expenditure	Amount	Amount	Income	Amount	Amount
To Audit fees		1770.00	By Annual membership Subscription		1400.00
To Stationery		260.00	By Savings Bank Interest		1061.00
To Accounting Charges	500.00		By Donation received		22000.00
Add- Outstanding	<u>500.00</u>		To Excess of expenditure over income (Deficit)		69.00
Less- Previous years	<u>1000.00</u>	500.00			
	<u>500.00</u>				
To Income Tax return charges for the year 2020-21		2000.00			
To Contribution to BHMC&H		20000.00			
		<u>24530.00</u>			<u>24530.00</u>

UDIN-22053453ANSRYB 2853

  
SECRETARY  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL TRUST, ASANSOL

**NAHA DHAR KAPUR & CO.**  
Chartered Accountants

  
**ALOKE DHAR, F.C.A., D.I.S.A.**  
Partner  
M. No. - 53453  
F. R. N. 321023E

27 JUL 2022

# BENGAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL TRUST

BENGAL HOMOEOPATHIC MEDICAL COLLEGE CAMPUS, ISMILE, ASANSOL

## Receipts & Payments Account for the year ended 31-03-2022

Receipts	Amount	Amount	Payments	Amount	Amount
<b>To Balance B/d</b>					
Cash in hand	30.00		By Audit fees		1770.00
Cash at bank	<u>37585.60</u>	37615.60	By Stationery		260.00
To Annual Membership Subscription		1400.00	By Accounting Charges		500.00
To Savings Bank Interest		1061.00	By Income tax return charges for the year 2020-21		2000.00
To Donation received		22000.00	By Contribution to BHMC&H		20000.00
			<b>By Balance C/d</b>		
			Cash in hand	900.00	37546.60
			Cash at bank	<u>36646.60</u>	
		<u>62076.60</u>			<u>62076.60</u>

UDIN - 22053453 ANSRVB 2853

  
SECRETARY  
BENGAL HOMOEOPATHIC MEDICAL  
COLLEGE & HOSPITAL TRUST, ASANSOL

**NAHA DHAR KAPUR & CO.**  
Chartered Accountants

  
**ALOKE DHAR, F.C.A., D.I.S.A.**  
Partner  
M. No. - 53453  
F. R. N. 321023E

27 JUL 2022