

K. K. Wagh Education Society's  
**K. K. Wagh College of Pharmacy, Nashik**  
Hirabai Haridas Vidyanagari, Amrutdham, Panchavati,  
Nashik-422003 (MAH.) Tel. Nos. (0253) 2629251, 2510262

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# **AUDIT REPORT**

## **Financial Year 2017-18**

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**STAC & Associates**  
( Sunil Tribhuvan)  
Chartered Accountant  
FRN – 131088W

4 C wing, Sona Appartment,  
Tidke Colony, Nashik



# STATUTORY AUDIT REPORT

To,  
**The Principal,**  
K. K. Wagh College of Pharmacy,  
Nashik


Dear Sir,

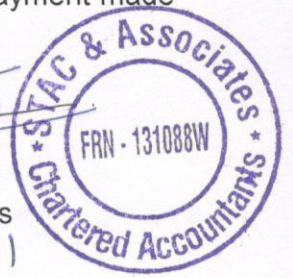
1. We have audited the attached Balance Sheet of K. K. Wagh College of Pharmacy, Nashik as at 31<sup>st</sup> March, 2018, the Income and Expenditure Account and also the Receipt and Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that –
  - i. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - ii. The transactions which took place and recorded in the books of accounts are within the powers of the audit;
  - iii. In our opinion, proper books of accounts as required by law have been kept so far as appears from our examination of these books;
  - iv. The Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account dealt with this report are in agreement with the books of accounts;
  - v. Subject to limitations of audit indicated in paragraph 1 and 2 above we report that in our opinion and to the best of our information and according to the explanation given to us the accounts give a true and fair view –
    - a. In Case of Balance Sheet, the state of affairs of the College as at 31<sup>st</sup> March, 2018





- b. In case of Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date;
- c. In case of Receipt and Payment Account, Receipt & Payment made by the College.

  
**Sunil Tribhuvan**  
Chartered Accountants  
M.No. 128661



Place : Nashik

Date : 30.06.2018



**K. K. WAGH EDUCATION SOCIETY'S**  
**K.K.WAGH COLLEGE OF PHARMACY,NASHIK**  
**Receipts & Payments Account for the Period 01.04.2017 to 31.03.2018**

Receipts	Amt.(Rs.)	Amt.(Rs.)	Payments	Amt.(Rs.)	Amt.(Rs.)
<b>Bank Accounts</b>			<b>Salary Expenses</b>		
<b>Opening Balances</b>			<b>Teaching Salary</b>		
Ichal Karanji Bank-040002100000056	15284	15284	Teaching AGP	81546	
			Teaching Basic/PPB	469769	
<b>Cash In Hand</b>			Teaching CLA	55574	
Cash in Hand		0	Teaching DA	538814	
			Teaching Fixed Pay	651569	
<b>Fees</b>			Teaching HRA	319821	
Tution Fee	2713080		Teaching Principal Allowance	0	
Development Fee	272750	2985830	Teaching Special Allowance	21114	
			Teaching TRA	114272	
<b>Educational Fees</b>			Teaching Washing Allowance	54298	2306777
Admission handling Fees	3000				
Certification Fess	1933	4933	<b>Non-Teaching</b>		
			Non Teaching AGP	68600	
			Non Teaching Basic/PPB	249400	
			Non Teaching CLA	18809	
			Non Teaching DA	333902	
			Non Teaching Fixed Pay	351752	
			Non Teaching HRA	145771	
			Non Teaching TRA	46446	
			Non Teaching Washing Allowance	15191	1229871
			<b>Employee Benefit Expenses</b>		
			Employees Group EL Incashment	322566	
			Employees Group Gratuity	126980	
			Employers Pension Fund Cont 8.33%	117241	
			Employers Prov. Fund Cont. 3.67%	51625	
			PF Administrative Charges 1.36%	19319	
			Staff Mediclam Insurance Premium	17150	654881
			<b>Administrative Expenses</b>		
			Academic Functions & Programmes Expenses	5186	
			Advertisement Expenses	290043	
			Advisory & Monitoring Commt. Expenses	92831	
			Affiliation Fee	311500	
			Audit Fees	4616	
			Bank Commission & Charges	2668	
			Building Deadstock & Insurance Exp	40389	
			CGST Expenses	113871	
			GardenExpenses	1040	
			Library Expenses	2497	
			Municipal Taxes	90315	
			Newpapaer & Magzine Expenses	64925	
			Office Expenses	115059	
			Insurance Expenses	31900	
			Postage Expenses	795	
			Printing Expenses	158504	
			Processing Fees	140000	
			Professional Fees	29079	





Receipts	Amt.(Rs.)	Amt.(Rs.)	Payments	Amt.(Rs.)	Amt.(Rs.)
			Sanitation Expenses	13445	
			Security Expenses	250	
			SGST Expenses	113872	
			Stationery Expenses	13669	
			Telephone & Internet Expenses	157254	
					1793708
			<b>Expenses Related to Staff</b>		
			Traveling & DA Expenses	205438	205438
			<b>Expenses Related to Students</b>		
			Gathering Expenses	119766	
			Gymkhana & Sport Exp.	148345	
			Medical Checkup Expenses	1449	
			Student Activity Exp.	8820	278380
			<b>Repairs &amp; Maintenance</b>		
			Building Repairs & Main.Expenses	147461	
			Dead Stock Repairs & Maintanance Expenses	96402	
			Electrical Repairs & Maintanance Expenses	49278	293141
			<b>Laboratory Expenses</b>		
			Human Anatomy & Physiology Lab Expenses	272475	
			Pharmaceutics Lab Expenses	270911	
			Pharmaceutical Chemistry Lab.1st Expenses	311401	
			Pharmaceutical Chemistry Lab.2st Expenses	146900	
			Comp.Lab Expenses	2363	1004050
<b>Reserves &amp; Surplus</b>			<b>Reserves &amp; Surplus</b>		
Depreciation Fund		922437	Depreciation Expenses		922437
			<b>Building Rent</b>		1750000
<b>Loans &amp; Advances</b>			<b>Loans &amp; Advances</b>		
Staff Advance		151620	Staff Advance		163740
<b>Sundry Creditors</b>			<b>Sundry Creditors</b>		
Abdul Gani Fakir Mohammad Shaikh	33816		Abdul Gani Fakir Mohammad Shaikh	0	
Alpha Network Systems	0		Alpha Network Systems	16800	
Amit Book Company	320906		Amit Book Company	0	
Bastej Advertising Management Services	0		Bastej Advertising Management Services	65832	
Bharat Hardware & General stores	34531		Bharat Hardware & General stores	1203	
BSNL. Nashik	1174		BSNL. Nashik	0	
Cache Technologies Pvt Ltd	10000		Cache Technologies Pvt Ltd	33761	
Central Book Stall	1157		Central Book Stall	8504	
Chhya Glass Depot	145175		Chhya Glass Depot	0	
Comprovision Enterprises	0		Comprovision Enterprises	4860	
Creative Software	3850		Creative Software	9500	
Eagle Arts	0		Eagle Arts	74499	





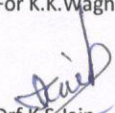
Receipts	Amt.(Rs.)	Amt.(Rs.)	Payments	Amt.(Rs.)	Amt.(Rs.)
ElectroSystem	0		ElectroSystem	5113	
Fortune Services	0		Fortune Services	20000	
Ganesh Sales Corporation	7848		Ganesh Sales Corporation	0	
General Maintenance Company	42302		General Maintenance Company	42302	
Global Instrument Corp	81072		Global Instrument Corp	229279	
Harmony	226938		Harmony	0	
Harshvardhan Enterprises	1206984		Harshvardhan Enterprises	1427530	
H Joshi Bros	57093		H Joshi Bros	204735	
Indian Tours & Travells	5479		Indian Tours & Travells	0	
Kapaleshwar Electric Store	7650		Kapaleshwar Electric Store	0	
Karmaveer Printing Press	3032		Karmaveer Printing Press	0	
Kikabhai A. Rangwala	26292		Kikabhai A. Rangwala	4224	
Kimaya Enterprises	0		Kimaya Enterprises	207705	
Kone Elevator India Pvt Ltd	0		Kone Elevator India Pvt Ltd	333300	
Kushal Enterprises	11328		Kushal Enterprises	3859	
Magar Pawar Associates	8024		Magar Pawar Associates	18837	
Manasvi Laminates	56950		Manasvi Laminates	0	
Mangal Cloth Center	0		Mangal Cloth Center	3188	
Minitek System (India)Pvt Ltd	119150		Minitek System (India)Pvt Ltd	76025	
Mrunal Art	8700		Mrunal Art	0	
M/s lokmat Media Pvt Ltd	25160		M/s lokmat Media Pvt Ltd	25160	
M.S. Trading Corporation	21625		M.S. Trading Corporation	30625	
Nashik General Stores	600		Nashik General Stores	0	
Nitin More	8645		Nitin More	0	
Orchid Scientific Innovative India Pvt Ltd	0		Orchid Scientific Innovative India Pvt Ltd	362212	
Pramod B. Mathkar	52689		Pramod B. Mathkar	52689	
P.R.S. Foods World	636		P.R.S. Foods World	0	
Quick Heal Technologies Ltd	0		Quick Heal Technologies Ltd	7600	
Rajdeep Plastic	0		Rajdeep Plastic	3562	
Ratan Enterprises	0		Ratan Enterprises	14932	
R.C Trading Company	0		R.C Trading Company	761	
R.S Traders	0		R.S Traders	1654	
Sahyadri Scientific suppliers	902915		Sahyadri Scientific suppliers	1209709	
saptashrungi Novelities	0		saptashrungi Novelities	3230	
Shree Sai Infotech	8569		Shree Sai Infotech	400	
Shushil Enterprises	1443		Shushil Enterprises	42390	
Sind Rexine House	1470		Sind Rexine House	0	
S & S Enterprises	3400		S & S Enterprises	65000	
Suchitra Printers	0		Suchitra Printers	3915	
Surendra Traders	0		Surendra Traders	1110	
Swan Electro Mech Systems	134562		Swan Electro Mech Systems	0	
Vaibhav Book House	11685		Vaibhav Book House	50353	
Valuable Lifestyle	0	3592850	Valuable Lifestyle	64000	4730358
<b>Current Liabilities</b>			<b>Current Liabilities</b>		
Audt Fees Payable	4000		Audt Fees Payable	3080	
Employees Mediclaim Insurance Policy	65550		Employees Mediclaim Insurance Policy	44150	
Employees Provident Fund-12%	168866		Employees Provident Fund-12%	148127	
Expenses Payable	233833		Expenses Payable	179218	
K.K.Wagh Engg poly Cr. Society . Nashik	130772		K.K.Wagh Engg poly Cr. Society . Nashik	111121	
LIC	20400		LIC	18360	
Notice Pay & Other Recoveries	8000		Notice Pay & Other Recoveries	8000	
Prepaid Expenses	27600		Prepaid Expenses	552500	

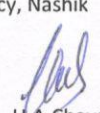


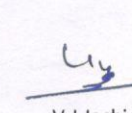


Receipts	Amt.(Rs.)	Amt.(Rs.)	Payments	Amt.(Rs.)	Amt.(Rs.)
Professional Tax	19075		Professional Tax	16875	
Revenue Stamps	134		Revenue Stamps	134	
Salary Payable	806178		Salary Payable	460220	
Staff Security Deposit	250151		Staff Security Deposit	17750	
Student Deposit	4000		Student Deposit	0	
Student Mediclaim & Acc Ins Policies	9010	1747569	Student Mediclaim & Acc Ins Policies	9010	1568545
<b>Dead Stock</b>			<b>Dead Stock</b>		
Library Dead Stock	0		Library Dead Stock	416086	
Computer Dead Stock	2072		Computer Dead Stock	156812	
Equipment Dead Stock	0		Equipment Dead Stock	877404	
Furniture & Office Dead Stock	0	2072	Furniture & Office Dead Stock	493530	1943832
Lab Construction	0	0	Lab Construction	0	1313013
<b>Current Assets</b>			<b>Current Assets</b>		
AICTE Deposite	0		AICTE Deposite	1500000	
Schedule	388586		Provisions/Other Payments as per Schedule	0	
Stock Of Chemicals	542097		Stock Of Chemicals	608365	
Stock Of Stationary	10444	941127	Stock Of Stationary	0	2108365
<b>Duties &amp; Taxes</b>			<b>Duties &amp; Taxes</b>		
TDS-Others	40632		TDS-Others	51694	
TDS-Salary	281050	321682	TDS-Salary	242800	294494
<b>Fee Receivable</b>			<b>Fee Receivable</b>		
Fee Receivable A/C (Govt.2017-18)	0	0	Fee Receivable A/C (Govt.2017-18)		529085
<b>Branches Divisions</b>			<b>Branches Divisions</b>		
KKW Education Society,Nashik	14089475		KKW Education Society,Nashik	9055625	
K.K.Wagh Institute of Pharmacy,Chandori	2072		K.K.Wagh Institute of Pharmacy,Chandori	2072	
K.K.Wagh Sec.School & Jr.College S.Nagar	4750		K.K.Wagh Sec.School & Jr.College S.Nagar	4750	
K.K.Wagh Womens Polytechnic.Nashik	1186631		K.K.Wagh Womens Polytechnic.Nashik	1186631	
KKWIEER,Nashik	445132		KKWIEER,Nashik	445132	
K.K.Wagh Students Bus Facility.Nashik	97425	15825485	K.K.Wagh Students Bus Facility.Nashik	97425	10791635
Profit & Loss A/C		7447920	<b>Cash In Hand</b>		0
			<b>Bank Accounts</b>		
			Ichal Karanji Bank-040002100000056	77059	77059
<b>Grand Total Rs.</b>		<b>33958809</b>	<b>Grand Total Rs.</b>		<b>33958809</b>

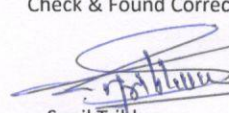
For K.K.Wagh College Of Pharmacy, Nashik

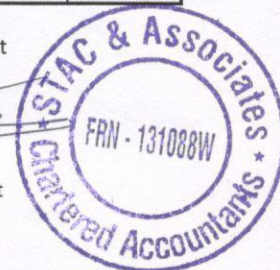
  
Dr.K.S.Jain.  
Principal

  
U.A.Chavan  
Accountant

  
V.J.Joshi  
Finance Manager  
K.K.Wagh Edu.Society

Check & Found Correct

  
Sunil Tribhuvan  
Chartered Accountant



Place: Nashik  
Date:30/06/2018

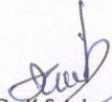



**K. K. WAGH EDUCATION SOCIETY'S  
K.K.WAGH COLLEGE OF PHARMACY, NASHIK.  
Balance Sheet as on 31st March 2018**

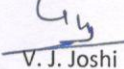
Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
<b>K.K.Wagh Education Society</b>			<b>Fixed Assets &amp; Dead Stock</b>		<b>7433630</b>
Opn.Balance	5346982		(as per Dep.Chart)		
Add- Current Year (Net)	5033850	<b>10380832</b>	<b>Lab Construction</b>		
			Opn.Balance	1502322	
<b>Staff Sec.Deposit</b>		<b>78853</b>	Add- Current Year (Net)	1313013	<b>2815335</b>
Atharva Enterprises			<b>Fee Receivable</b>		<b>529085</b>
<b>Duties &amp; Taxes</b>			<b>Deposit-</b>		
TDS-Salary	38250		AICTE	1500000	
TDS-Others	22980	<b>61230</b>	Staff Advance	7900	<b>1507900</b>
<b>Depreciation Fund</b>		<b>922437</b>	<b>Provision/Other Payment as per Schedule</b>		<b>1554345</b>
<b>Current Liabilities &amp; Provisions</b>			Stock Of Chemical		<b>429339</b>
Sundry Creditores	2747840		<b>Prepaid Expenses</b>		<b>552500</b>
Employees Mediclaim Insurance Policy	21400		<b>Cash &amp; Bank Balances</b>		
Employees Provident Fund 12%	20739		<b>Cash &amp; Bank Balances</b>		
Expenses Payable	55612		Cash in Hand	0	0
KKW Engg.& Poly.Cr.Society,Nashik	19651		lchalkaranji Bank-040002100000056	77059	<b>77059</b>
LIC	2040				
Professional Tax	2200				
Salary Payable	345958				
Staff Security Deposit	232401				
Stdents Deposit	4000				
Audit Fee Payable	4000	<b>3455841</b>			
<b>Total Rs.</b>		<b>14899193</b>	<b>Total Rs.</b>		<b>14899193</b>


For K.K.Wagh College Of Pharmacy,Nashik


Check & found correct

  
Dr. K. S. Jain.  
Principal

  
U. A. Chavan  
Accountant

  
V. J. Joshi  
Finance Manager  
K.K.Wagh Edu.Society

  
Sunil Tribhuvan  
Chartered Accountant



Place: Nashik  
Date: 30/06/2018





**K.K.WAGH EDUCATION SOCIETY'S  
K.K.WAGH COLLEGE OF PHARMACY, NASHIK.**


**Income & Expenditure A/c For the year ending 31st March 2018**

EXPENDITURE	Amt.(Rs.)	INCOME	Amt.(Rs.)
To Salary Expenses	4191529	By Fees	2985830
To Administrative Expenses	1793708	By Educational Fee	4933
To Expenses Related to Staff	205438	Exces of Expenditure Over Income	7447920
To Expenses Related to Students	278380		
To Repairs & Maintanance Expenses	293141		
To Laboratory Expenses	1004050		
To Building Rent	1750000		
To Depreciation Expenses	922437		
<b>Total Rs.</b>	<b>10438683</b>	<b>Total Rs.</b>	<b>10438683</b>

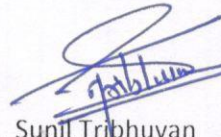
For K.K.Wagh *College of pharmacy*, Nashik

  
Dr. K.S. Jain.  
Principal

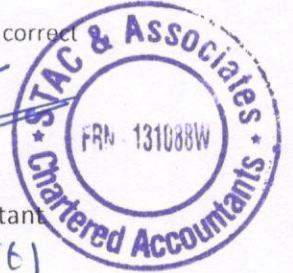
  
U.A. Chavan  
Accountant

  
V.J. Joshi  
Finance Manager  
K.K.Wagh Edu.Society

Check & found correct

  
Sunil Tripathi  
Chartered Accountant

M.No. 128661



Place: Nashik

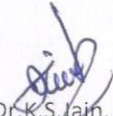
Date: 30/06/2018




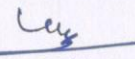
K.K.Wagh Education societys  
K.K.Wagh College Of Pharmacy,Nashik  
Depriciation Shedule For The Year Ending 31-03-2018.

Sr.No	Particulars	Gross Block				Rate %	Depriciation					Net Block As on	
		Opening Bal.	Addition	Sale/Transfer	Closing Bal.		Opening Bal.	Current Full	Current Year Half	Sale/Transfe	Closing Bal.	31.03.2018	31.03.2017
1	Computer	1071642	156812	2072	1226382	25	0	267910	19602	259	287253	939129	1071642
2	Furniture	100089	493530	0	593619	10	0	10009	24677	0	34686	558933	100089
3	Books	482292	416086	0	898378	25	0	120573	52011	0	172584	725794	482292
4	Equipments	3049315	877404	0	3926719	10	0	304932	43870	0	348802	3577917	3049315
5	Fire Hydrant	788532	0	0	788532	10	0	78853	0	0	78853	709679	788532
<b>Total</b>		<b>5491870</b>	<b>1943832</b>	<b>2072</b>	<b>7433630</b>		<b>0</b>	<b>782277</b>	<b>140160</b>	<b>259</b>	<b>922178</b>	<b>6511452</b>	<b>5491870</b>
1	Vehicle	0	0	0	0	10	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>5491870</b>	<b>1943832</b>	<b>2072</b>	<b>7433630</b>	<b>0</b>	<b>0</b>	<b>782277</b>	<b>140160</b>	<b>259</b>	<b>922178</b>	<b>6511452</b>	<b>5491870</b>

For K.K.Wagh *College of pharmacy*, Nashik

  
Dr. K.S. Jain.  
Principal  
Place: Nashik  
Date:30-06-2018

  
U.A. Chavan  
Accountant

922437  
  
V.J. Joshi  
Finance Manager  
K.K.Wagh Edu.Society

  
Sunil Tribhuvan  
Chartered Accountant  
M.No. 12866





## K.K.Wagh College of Pharmacy ,Nashik.

Expenses Return of for the Year -2017-2018

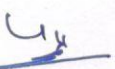
Sr.No	Particulars	Rs.	Rs.
<b>1</b>	<b><u>Administrative Expenses</u></b>		<b>385665</b>
	Advisory & Monitoring Committee Expenses	2456	
	Advertisement Expenses	13948	
	Audit Fee	616	
	Affiliation Fees	111500	
	Bank Commission Charges	78	
	Garden Expenses	1040	
	Office Expenses	58574	
	Processing fees	140000	
	Printing Expenses	21399	
	Professional Fees	11829	
	Newspaper & Magazine Expenses	9956	
	Telephone & Internet Expenses	1573	
	Computer Lab Expenses	466	
	D/S Reapairs & maintenance Expenses	2628	
	Electrical Repairs & Expenses	9602	
<b>2</b>	<b><u>Expenses Related to Staff</u></b>		<b>1024</b>
	Travelling & DA Expenses	1024	
<b>3</b>	<b><u>Laboratory Expenses</u></b>		<b>1897</b>
	<b>Total</b>		<b>388586</b>

For STAC & Associates  
Chartered Accountants  
FRN-131088W



  
Accountant


K. K. Wagh College of Pharmacy

  
Finance Manager

K. K. Wagh Edu. Society

  
Principal

K. K. Wagh College of Pharmacy

  
Mr. Sunil Tribhuwan  
Chartered Accountant

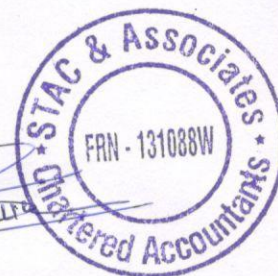



## K.K.Wagh College of Pharmacy ,Nashik.

Schedule -Provisions / Other for the F.Y. 2017-18

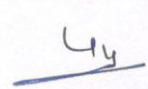
Sr.No	Particulars	Rs.	Rs.
<b>1</b>	<b><u>Administrative Expenses</u></b>		<b>1542659</b>
	Advisory & Monitoring Committee Expenses	9824	
	Advertisement Expenses	55788	
	Audit Fee	2464	
	Affiliation Fees	446000	
	Bank Commission Charges	314	
	Garden Expenses	4160	
	Office Expenses	234297	
	Processing fees	560000	
	Printing Expenses	85595	
	Professional Fees	47316	
	Newspaper & Magazine Expenses	39824	
	Telephone & Internet Expenses	6294	
	Computer Lab Expenses	1866	
	D/S Reapairs & maintenance Expenses	10511	
	Electrical Repairs & Expenses	38406	
<b>2</b>	<b><u>Expenses Related to Staff</u></b>		<b>4096</b>
	Travelling & DA Expenses	4096	
<b>3</b>	<b><u>Laboratory Expenses</u></b>		<b>7590</b>
	<b>Total</b>		<b>1554345</b>

For STAC & Associates  
Chartered Accountants  
FRN-131088W




  
Accountant

K. K. Wagh College of Pharmacy

  
Finance Manager

K. K. Wagh Edu. Society

  
Principal

K. K. Wagh College of Pharmacy

  
Mr. Sunil Tribhuwan  
Chartered Accountant



# K. K. Wagh College of Pharmacy, Nashik

## Notes to Accounts

### METHOD OF ACCOUNTING

The unit follows Cash System of Accounting, However, certain items of expenses are not yet paid accounted on mercantile basis since the amounts are due for payment but either claimant has not claimed the same or the payment is on hold for some reasons such as Salary, Salary Difference, withhold Salaries, etc. Purchases are recorded on mercantile basis.

### FIXED ASSETS

Fixed Assets are recorded at cost of acquisition and cost incurred to bring the asset to its working location. We have not carried out physical verification of the assets.

### DEPRECIATION

Depreciation has been charged at the rates prescribed by the Central Office. The unit has charged half of the usual depreciation on the assets purchased / booked from the books of accounts during the year at any time.

### FEES RECEIVED

Fees received have been accounted for on accrual basis.

### EXPENSES

- a. The expenses incurred by the unit are accounted for on receipt of the goods or services and on approval of the bill for the same from the appropriate authorities. The expenses are recorded into the books on accrual basis.
- b. Provisions / other payments as per Schedule are appropriated at the rate 20% during the year.

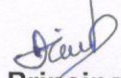
### CONTINGENT LIABILITIES


There are no Contingent Liabilities

### BALANCES

Balances of parties are subject to confirmation and reconciliation if any.

Subject to Notes  
For K. K. Wagh College of Pharmacy,

  
Principal

  
Accountant      Finance Manager

  
Sunil Tribhuvan  
Chartered Accountants

