

Annual Report

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED



FY 2020-21

Reg. Office:

701, 7th Floor, Plot 365, Omkar Niwas, KW
Chitale Path, Behind Portugese Church DADAR
WEST, MUMBAI Mumbai City MH 400028 IN

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

701,7th Floor, Plot 365, Omkar Niwas, KW Chitale Path, Behind Portugese Church DADAR WEST,
MUMBAI Mumbai City MH 400028 IN

CIN: U92490MH2019PTC329470

BOARD REPORT

To
The Members,
PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

Your Directors have the pleasure of presenting the Second Report of the Company on the business and operations of the Company, together with the Audited Statement of Accounts for the year ended 31st March, 2021.

FINANCIAL HIGHLIGHTS:

Particulars	(in Rs.)	
	Year Ended 31.03.2021	Year Ended 31.03.2020
Total Revenue	2184746	25385767
Less : Total Expenses	2201528	24937994
Profit before tax	-16782	447773
Less : Provision for Taxation		
- Income Tax	-	-
- Deferred Tax(Asset)/ Liability	-	-
Profit After tax	-16782	447773

REVIEW OF OPERATIONS:

During the year under review, the Company earned total revenue 21.85 lakhs. The Profit/Loss before tax was Rs. -0.17 lakhs.

Your Company is undertaking active efforts towards accelerating the growth speed and is optimistic about better performance in the future.

DIVIDEND:

No Dividend was declared for the current financial year due to conservation of Profits.

DIRECTORS:

There was no Director who got re-elected/reappointed during the year under review.

NUMBER OF MEETING OF THE BOARD:

During the year several Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

SUBSIDIARIES:

The Company does not have any Subsidiary, Joint venture or Associate Company.

PUBLIC DEPOSIT:

The Company has neither accepted nor renewed any deposits during the year under review.

SHARE CAPITAL AND CHANGES THEREIN:

The Company has its Authorized Share Capital of Rs. 100000/- (Rupees One Lac only) divided into (Ten Thousand) Equity shares of Rs. 10/- (Rupees Ten only) each. There are no changes in capital structure of the company.

EXTRACT OF ANNUAL RETURN:

The details forming part of the extract of the Annual Return in form MGT-9, as required under Section 92 of the Companies Act, 2013 are included in this Report as "Annexure A" and forms an integral part of this Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

The details of loans, guarantees and investments given/made during the financial year under review and governed by the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the financial statements.

DIRECTORS' RESPONSIBILITY STATEMENT:

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that year;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There was no significant or material order passed by any regulator or court or tribunal, which impacts the going concern status of the Company or will have bearing on company's operations in future.

STATUTORY AUDITORS:

The Company's Auditors, M/s. H R J & Associates, Chartered Accountants, Mumbai who at the ensuing Annual General Meeting of the Company are eligible for re-appointment. They have confirmed their eligibility under Section 141 of the Companies Act, 2013 and the Rules framed thereunder for reappointment as Auditors of the Company and the company has ratified the auditor appointment in AGM.

AUDITORS' REPORT:

The Auditors have issued an unqualified report for the year ended 31st March, 2021.

RELATED PARTY TRANSACTION:

As per Section 188 of Companies Act, 2013, the Company has paid director remuneration to the executive director.

PARTICULARS OF EMPLOYEES:

No employee was in receipt of remuneration exceeding the limits as prescribed under the provisions of Section 197 of the Companies Act, 2013 and read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 hence no such particulars are furnished.

PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information in terms of requirement of clause (m) of Sub-Section (3) of Section 134 of the Companies Act, 2013 regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo, read along with Rule 8(3) of the Companies (Accounts) Rules, 2014 is as follows:

(A) Conservation of Energy:

The provisions of Section 134(m) of the Companies Act, 2013 is not applicable.

(B) Technology Absorption:

The provisions of Section 134(m) of the Companies Act, 2013 is not applicable..

(C) Foreign exchange earnings and outgo:

The provisions of Section 134(m) of the Companies Act, 2013 apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.


ACKNOWLEDGEMENT:

Your Directors take this opportunity to place on record their warm appreciation and acknowledge with gratitude the assistance and support extended to your Company by bankers and clients and look forward to their continued support.

For and on Behalf of the Board of Directors

Place: Mumbai

Date: 8rd November, 2021


PRATIMESH PUSALKAR
Director
DIN: 08187369

NOTE - 09:

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS :

ACCOUNTING POLICIES AND NOTES FORMING PART OF THE BALANCE SHEET AS AT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

1. ACCOUNTING POLICIES :

A) CONVENTION

To prepare financial statements in accordance with applicable Accounting Standards in India. A summary of important accounting policies, which have been applied consistently, is set out below. The financial statements have also been prepared in accordance with relevant presentational requirements of the Companies Act, 2013.

B) BASIS OF ACCOUNTING:

The accounts are prepared under historical cost convention mercantile system.

C) FIXED ASSETS:

All fixed assets are stated at cost of acquisition/construction less depreciation. Cost includes acquisition and all identifiable expenditure incurred to bring the assets to its present condition and location. Fixed Assets are eliminated from financial statements, either on disposal or when retired from active use. Such assets are removed from fixed asset records on disposal. However there are no fixed assets exist during the year in company.

D) DEPRECIATION:

Depreciation on Fixed Assets is provided for in accordance with schedule XIV of the Companies Act, 2013 on the WDV method. In respect of additions made during the year, depreciation is charged on pro-rata basis from the date of addition. However there is no fixed assets in the company, hence the depreciation was not charged.

E) INCOME TAX

Income Taxes are accounted for in accordance with Accounting Standard 22 (AS 22) on "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India. Tax expense comprises both current and deferred tax. Current tax is measured at the amount expected to be paid to / recovered from the tax authorities using the applicable tax rates. Deferred tax assets and liabilities are recognized for future tax consequences attributable to timing differences between taxable income and accounting income that are capable of reversing in one or more subsequent periods and are measured using the relevant enacted tax rates. At each Balance Sheet date, the Company reassesses unrealized deferred tax assets to the extent they have become reasonably certain or virtually certain of realization, as the case may be.

F) INVENTORIES

Not Applicable because company is engaged in service industry.

G) REVENUE RECOGNITION

The Company recognizes sale at the point of when the services was rendered to the customers.
Revenu are net of trade discounts and Exclusive of GST or other taxes where applicable

2. NOTE TO THE ACCOUNTS:

1. Previous Year's figures have been regrouped / rearranged wherever necessary.
For the year 31.03.2021

2. Capital Commitment 100000

3. Earning in foreign currency on Professional fees NIL

4. Expenditure in foreign currency Nil

5. Remuneration to Auditors as Auditor

Statutory Audit Fee Rs. 50000/-

6. The figures of sundry Debtors, Sundry Creditors and loans and advances are subject to confirmation and reconciliation.

7. It was reported by the Directors that the company will charge gratuity in the books of accounts as an when payable as per value by gratuity professional.

8. The information relating to the Balance Sheet abstract and Company's general business profile is as under:

I. REGISTRATION DETAILS :

Registration no : 329470

State Code : 11

Balance Sheet Date : 31/03/2021

II. CAPITAL RAISED DURING THE PERIOD (AMOUNT IN RS.) :

Public Issue : NIL

Right Issue : NIL

Bonus Issue	: NIL
Private Placement	: NIL

III. POSITION OF MOBILISATION AND DEPLOYMENT OF FUNDS (AMOUNT IN RS.)

Total Liabilities	: 3363379/-
Total Assets	: 3363379/-

SOURCES OF FUNDS :

Paid up Capital	: 100000/-
Reserve & Surplus	: 430991/-
Secured Loans	: NIL
Unsecured Loans	: NIL

APPLICATION OF FUNDS :

Net Fixed Assets	: /-
Investments	: /-
Net Current Assets	: 530991/-
Misc. Expenditure	: NIL
Accumulated Losses	: NIL

IV. PERFORMANCE OF COMPANY (AMOUNT IN RS.) :

Turnover	: 2184746/-
Total Expenditure	: 2201528/-
Profit before Tax	: -16782
Profit after Tax	: -16782
Earnings per share in Rs.	: -1.68/-
Dividend Rate (%)	: NIL

V. GENERIC NAMES OF THREE PRINCIPAL SERVICES OF COMPANY :

(AS PER MONETARY TERMS)

Item code noITC Code : 9995

Product Description : Performing arts event promotion and organization services

AS PER OUR REPORT OF EVEN DATE

For H R J& ASSOCIATES
FRN: - 138235W

For and on behalf of the BoardChartered Accountant



(SUNIL SHARMA)

Partner

Mumbai

Date : 08rd November, 2021



(Director)

X



(PRATHAMESH PUSALKAR)

INDEPENDENT AUDITOR'S REPORT

To,
The Member of **PROPSHOP EVENT AND EXHIBITION PRIVATE LIMITED**

Report on the Financial Statements:

We have audited the accompanying Financial Statements of **PROPSHOP EVENT AND EXHIBITION PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at 31st March 2021 and the Statement of Profit & Loss Account for the year ended and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company As at March 31st, 2021, and its profit for the year ended on that date.

Management's Responsibility for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015. As Amended, And other Accounting Principles Generally Accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. In Conducting Our Audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder, and the order issued under section 143(11) of the Act.

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial Statement.

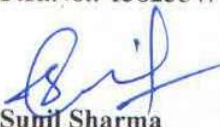
Report on Other Legal and Regulatory Requirements

1. The provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.
2. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure A a statement on the matters specified in paragraphs 3 and 4 of the Order.
3. Further to our comments in Annexure A, as required by section 143(3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c. the financial statements dealt with by this report are in agreement with the books of account

- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 (as amended);
- e. On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of section 164(2) of the Act.
- f. we have also audited the internal financial controls over financial reporting (IFCOFR) of the Company as on 31 March 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date and our report dated 03rd December 2021 as per Annexure B expressed.
- g. with respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company does not have any pending litigation(s) which would impact its financial position as at 31 March 2021
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2021.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2021

Date: 08th November 2021
Place: Mumbai

For HRJ & ASSOCIATES
Chartered Accountant
F.R.No.: 138235W


Sunil Sharma
Partner
M.No-190683



PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED
U92490MH2019PTC329470
Balance Sheet as at 31st March 2021

Particulars	Note No.	As on 31st March 2021	As on 31st March 2020
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,00,000	1,00,000
(b) Reserves and surplus	2	4,30,991	4,47,773
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
3 Current liabilities	3		
(a) Trade payables		15,76,319	32,46,048
(b) Short-term provisions		4,27,053	-
(c) Other Current Liabilities		8,29,016	15,20,917
TOTAL		33,63,379	53,14,738
II. ASSETS			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets		-	-
(ii) Other non-current assets - Deposits		-	-
2 Current assets			
(a) Trade receivables		-	-
(b) Cash and cash equivalents	4	4,10,335	11,36,560
(c) Other current assets	5	29,53,044	41,78,179
TOTAL		33,63,379	53,14,738

For HRJ & ASSOCIATES
Chartered Accountants
FRN-138235W


Sunil Sharma
Partner
M.No. 190683

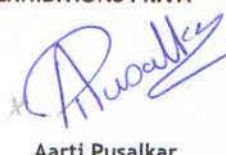


Place : Mumbai
Date : 08-11-2021

UDIN:22190683AAAAAA2644

For and on behalf of the Board
PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED


Prathamesh S Pusalkar
Director
Din: 06743048


Aarti Pusalkar
Director
Din: 08056543

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

U92490MH2019PTC329470

Profit and loss statement for the year ended 31.03.2021

Particulars	Refer Note No.	For the year 2021	For the year 2020
I. Revenue from operations	6	21,84,746	2,53,85,767
Other Income		-	-
II. Total Revenue		21,84,746	2,53,85,767
III. Expenses:			
Cost of sales & services			
Direct Exp	7	17,93,882	2,41,54,013
Depreciation and amortization expense		-	-
Other expenses	8	4,07,646	7,83,981
Total expenses		22,01,528	2,49,37,994
Profit before exceptional and extraordinary items and tax (II-III)		-16,782	4,47,773
IV. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		-16,782	4,47,773
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		-16,782	4,47,773
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit (Loss) for the period from continuing operations (VII-XI)		-16,782	4,47,773
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		-16,782	4,47,773
XVI Earnings per equity share:			
(1) Basic		-1.68	44.78
(2) Diluted		-1.68	44.78

For HRJ & ASSOCIATES
Chartered Accountants
FRN-138235W

Sunil Sharma
Partner
M.No. 190683



For and on behalf of the Board
PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

Prathamesh S Pusalkar
Director
Din: 06743048

Aarti P Pusalkar
Director
Din: 08056543

Place : Mumbai
Date : 08.11.2021

UDIN:22190683AAAAA2644

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED
U92490MH2019PTC329470

Cash Flow Statement

	PARTICULARS	Year Ended	Year Ended
		31st Mar 2021	31st March 2020
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Taxes and Extra ordinary item	-16,782	4,47,773
	Adjustments		
	Depreciation	-	-
	Operating Profit before Working Capital Changes	-16,782	4,47,773
	Adjustments For		
	(Increase) / Decrease in trade & Other receivable	-	-
	(Increase) / Decrease in other current assets	12,25,135	-41,78,179
	Increase / (Decrease) in Trade Payables	-16,69,729	32,46,048
	Increase / (Decrease) other current liabilities	-2,64,848	15,20,917
	Cash generated from operations	-7,26,224	10,36,559
	Income Tax Paid	-	-
	Total (A)	-7,26,224	10,36,559
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	-
	Total (B)	-	-
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase / (Decrease) Issue of share capital	-	1,00,000
		-	-
	Total (C)	-	1,00,000
	NET CHANGE IN CASH AND CASH EQUIVALENT (A+B+C)	-7,26,224	11,36,559
	CASH AND CASH EQUIVALENT AS AT BEGINNING OF YEAR	11,36,560	-
	CASH AND CASH EQUIVALENT AS AT END OF THE YEAR	4,10,336	11,36,559
	CASH AND CASH EQUIVALENT AS AT END OF THE YEAR as per BS	4,10,335	11,36,560

AS PER OUR REPORT OF EVEN DATE ATTACHED

For HRJ & ASSOCIATES
Chartered Accountants
FRN-138235W

Sunil Sharma
Partner
M.No. 190683

For and on behalf of the Board

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

Prathamesh S Pusalkar
Director
Din: 06743048

Aarti Pusalkar
Director
Din: 08056543

Place : Mumbai

Date : 08-11-2021

UDIN:22190683AAAAAA2644

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

NOTE 1

<u>Share Capital</u>	As on 31st March 2021	As on 31st March 2020
	Amount	Amount
<u>Authorised</u>		
10000 Equity Shares of ₹ 10 each	1,00,000	1,00,000
<u>Issued</u>		
10000 Equity Shares of ₹ 10 each	1,00,000	1,00,000
<u>Subscribed & Paid up</u>		
10000 Equity Shares of ₹ 10 each fully paid	1,00,000	1,00,000
Total	1,00,000	1,00,000

NOTE 1 B

SR NO	Name of Shareholder	As on 31st March 2021			
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Prathamesh S Pusalkar	9,900	99%	9,900	99%
3	Aarti P Pusalkar	100	1%	100	1%
	Total	10,000	100%	10,000	100%

NOTE 2

<u>Reserves & Surplus</u>	As on 31st March 2021	As on 31st March 2020
a. Surplus		
Opening balance	4,47,773	0
(+) Net Profit/(Net Loss) For the current year	-16,782	4,47,773
Closing Balance	4,30,991	4,47,773
Total	4,30,991	4,47,773

NOTE 3

<u>Short Term Provisions</u>	As on 31st March 2021	As on 31st March 2020
(a) Trade Payable	15,76,319	32,46,048
(b) Others (Specify nature)		
Creditor for Expenses	7,29,016	14,70,917
Audit fee Payable	1,00,000	50,000
Total	24,05,335	47,66,965

NOTE 4

<u>Cash and cash equivalents</u>	As on 31st March 2021	As on 31st March 2020
a. Balances with banks*	3,88,733	11,35,957
c. Cash on hand*	21,602	602
Total	4,10,335	11,36,559

NOTE 5

<u>Other current assets</u>	As on 31st March 2021	As on 31st March 2020
Loan & Advance		1,51,890
TDS	5,41,135	5,15,989
Prepaid exp	24,11,909	35,10,300
	29,53,044	41,78,179

PROPSHOP EVENTS AND EXHIBITIONS PRIVATE LIMITED

NOTE 6

Particulars	As at 31 March 2021	As at 31 March 2020
Sale of services	21,84,746	2,53,85,767
Sales of Product		
Total	21,84,746	2,53,85,767

NOTE 7

Direct Expense	As at 31 March 2021	As at 31 March 2020
Exhibition exp	17,93,882	2,41,54,013.00
Total	17,93,882	2,41,54,013

NOTE 8

SR No	Other expenses	As at 31 March 2021	As at 31 March 2020
	Director Remuneration	3,00,000	6,00,000
	Carpet Exp	-	56,434
	Bank Charges	18,046	19,654
	Audit fee	50,000	50,000
	Forex Gain Loss A/c	-	37,620
	Office Expenses	39,600	12,241
	Professional fees	-	5,000
	Conveyance Expenses	-	1,532
	Printing & Stationery	-	1,500
	Total	4,07,646	7,83,981

SR No	Audit fees	As at 31 March 2021	As at 31 March 2020
1	Payments to the auditor as a. auditor, & Profesional	50,000	50,000