

agree to revise the mode of calculating the above said remuneration as maybe agreed to by and between the partners from time to time.

- iii. The remuneration payable to the above said partners shall be credited to their respective accounts at the close of the accounting period when final account of the partnership firm are made up and the final amounts of remuneration shall fall due to them on determining the same in the manner referred to hereinabove. The said partners shall be entitled to their remuneration only at the end of the relevant accounting period. However, nothing herein contained shall preclude any of the said working partners from withdrawing any amount from the partnership firm against capital and or on current account or on loan account or as advance for his share of profit for the relevant accounting previous year(s) in such manner as may be decided by the partners by mutual consent.

8. **RATIO:** A Profit & Loss Account at the end of accounting year shall be drawn up after crediting all incomes and debiting the entire expenses incidental to and incurred for the purpose of the partnership business including the expenses mentioned hereinabove and loss incidental to the business. Any profit or loss arising in the accounting year shall be shared/borne by the partners in the following ratios:-

Sl. No.	Name of Partner	Share of Profit/Loss
1.	Nandana Roy	50%
2.	Kunal Roy	50%
	TOTAL	100%

9. **BORROWINGS:** Should any further funds be required over and above the capital brought in by the FIRST & SECOND Partners, the same can be borrowed from private individuals, financial institutions, banks or other persons. Any interest on such funds borrowed for the purposes of the partnership business shall be treated as the expenditure of the partnership.

10. **BANK ACCOUNTS:** Account/s shall be opened with any bank, anywhere in the name of the Partnership firm as may be agreed to by both the partners would be authorized to operate the banking accounts severally for and on behalf of the firm as may be agreed to in writing by and between the partners. The said partners of the firm may be severally authorized sign the cheque, hundies, bills of exchange or any other negotiable instruments as may be required for the