

## **Independent Auditor's Report**

**To the Members of**  
**FORUM FOR SPORTS AND FREEDOM OF EXPRESSION**  
*(Formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)*

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION** *(Formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)* ("the Company"), which comprises the Balance Sheet as at 31<sup>st</sup> March, 2020, the Statement of Income & Expenditure for the year then ended, the Cash Flow Statement and a summary of the significant accounting policies and other explanatory information.

### **Auditor's Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the accompanying 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 31<sup>st</sup> March 2020, its income & expenditure account and its cash flows for the year ended on that date.

### **Basis for Opinion**

We have conducted audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors are responsible for the matters in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and





**SHETTY NAIK & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors' are also responsible for overseeing the company's financial reporting process.

**Auditors' Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance but is not a guarantee that an audit conducted in accordance with standards on auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of user taken on the basis of these financial statements.

As a part of an 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 while maintaining professional skepticism throughout the audit.

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 the internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We are also responsible to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, futures events or conditions may cause an entity to cease to continue as a going concern.

**Report on Other Legal and Regulatory Requirements;**

1. This report does not include a statement on the matters as required by the Companies (Auditor's Report) Order, 2016 ("the order") issued by the Central Government of India in terms of Sub Section 11 of section 143 of the Companies Act, 2013, as in our opinion the said order is not applicable to this Company.





**SHETTY NAIK & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

2. 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 purposes 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 Balance Sheet, The Statement of Income & Expenditure and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the Balance Sheet, Statement of Income & Expenditure and Cash Flow Statement comply with the Accounting Standards specified under Section 133 of the Companies Act 2013, read with Rule 7 of the companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March,2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March,2020 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) As the Company fulfills the conditions of paragraph 9A of the notification no. GSR 583 (E) dated 13th June, 2017, reporting under Section 143(3)(i) of the Act with respect to the adequacy of internal financial controls over financial reporting of the Company and operating effectiveness of such controls is not applicable for the year.
  - (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, 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 litigations which would impact its financial position;
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For SHETTY NAIK & ASSOCIATES**

Chartered Accountants

ICAI Firm Registration No: 124851W



**SANTOSH NAIK**

**Partner**

**ICAI Membership No.: 109992**

**UDIN:20109992AAAAEU9724**

**Date: 08/12/2020**

**Place: Mumbai**



**M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION***(formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)***BALANCE SHEET AS AT 31st MARCH, 2020**

(Amount in `)

Particulars	Note	As at March 31,	
		2020	2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	2	1,00,000	1,00,000
(b) Reserves and surplus	3	7,43,088	-13,43,388
<b>(2) Current liabilities</b>			
(a) Short term provisions	4	11,75,219	11,93,734
(b) Other current liabilities	5	1,14,095	99,195
<b>TOTAL</b>		<b>6,46,226</b>	<b>49,541</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment			
(i) Tangible assets	6	1,36,669	-
<b>(2) Current assets</b>			
(a) Sundry Receivables	7	-	-
(b) Cash and cash equivalents	8	2,17,457	4,701
(b) Other current assets	9	2,92,100	44,840
<b>TOTAL</b>		<b>6,46,226</b>	<b>49,541</b>

**Significant Accounting Policies**

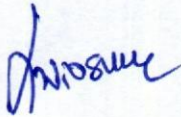
1

The accompanying notes are an integral part of the Financial Statement

This is the Financial Statement referred to in our Report of even date

**FOR SHETTY NAIK & ASSOCIATES****CHARTERED ACCOUNTANTS**

Firm Reg. No.: 124851W

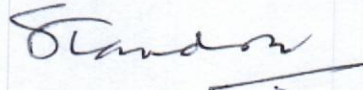
**For and on behalf of board of directors of  
Forum for Sports and Freedom of Expression***(formerly known as Forum For Freedom of  
Expression India)***SANTOSH NAIK**

Partner

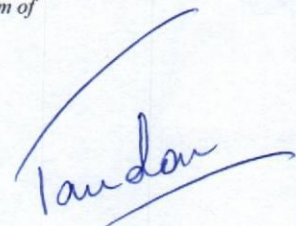
Membership No. : 109992

Place: Mumbai

Date: 8/12/2020

**Sunil Tandon****DIRECTOR**

DIN:00874257

**Akshay Tandon****DIRECTOR**

DIN:05107212



**M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION**  
*(formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)*  
**INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH, 2020**  
 (Amount in `)

Particulars	Note	As at March 31,	
		2020	2019
<b>INCOME</b>			
Contributions	10	1,38,68,438	51,46,952
<b>TOTAL (A)</b>		<b>1,38,68,438</b>	<b>51,46,952</b>
<b>OPERATING EXPENDITURE</b>			
(a) Employees benefit expenses	11	36,27,459	17,49,554
(b) Operating and other expenses	12	96,16,351	45,28,038
(c) Depreciation	6	24,328	-
<b>TOTAL (B)</b>		<b>1,32,68,138</b>	<b>62,77,592</b>
<b>(DEFICIT) / SURPLUS FOR THE YEAR (A-B)</b>		<b>6,00,300</b>	<b>-11,30,640</b>
Provision for Taxation			
(1) Current Tax		-	-
<b>SURPLUS AFTER TAX</b>		<b>6,00,300</b>	<b>-11,30,640</b>
Earning per equity share:			
(1) Basic		60.03	-113.06
(2) Diluted		60.03	-113.06

The accompanying notes are an integral part of the Financial Statement  
 This is the Financial Statement referred to in our Report of even date

**FOR SHETTY NAIK & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 Firm Reg. No.: 124851W

For and on behalf of board of directors of  
**Forum for Sports and Freedom of Expression**  
*(formerly known as Forum For Freedom of  
 Expression India)*

*Santosh Naik*



**SANTOSH NAIK**  
 Partner  
 Membership No. : 109992  
 Place: Mumbai  
 Date: 8/12/2020

*Sunil Tandon*

**Sunil Tandon**  
 DIRECTOR  
 DIN:00874257

*Akshay Tandon*

**Akshay Tandon**  
 DIRECTOR  
 DIN:05107212



**M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION***(formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)***CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020**

(Amount in `)

PARTICULARS	For the year ended March 31, 2020		For the year ended March 31, 2019	
<b>A. Cash Flows From Operating Activities</b>				
(Deficit) / Surplus before Tax		6,00,300		(11,30,640)
Adjusted for:				
- Depreciation		24,328		
<b>Operating Surplus before working capital changes</b>				
Adjusted for:				
- Increase/(Decrease) in other current asset	-2,47,260		(44,840)	
- Increase/(Decrease) in other current liabilities	14,900		99,195	
- Increase/(Decrease) in short term provision	-18,515		10,19,725	
		(2,50,875)		10,74,080
<b>Cash Generated From Operation</b>		3,73,753		(56,560)
<b>Net Cash Flow from Operating Activities</b>				-
<b>B. Cash Flows From Investing Activities</b>				
Net Cash flows from Investing Activities - Assets Purchased	-	1,60,997	-	-
<b>C. Cash Flows From Financing Activities</b>				
Net Cash used in Financing Activities		-		-
<b>Net decrease in cash and cash equivalent</b>				
<b>Cash and cash equivalent at the beginning of the year</b>		4,701		61,261
<b>D. Cash and cash equivalent at end of the year</b>		2,17,457		4,701

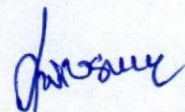
The accompanying notes are an integral part of the Financial Statement

This is the Financial Statement referred to in our Report of even date

FOR SHETTY NAIK &amp; ASSOCIATES

CHARTERED ACCOUNTANTS

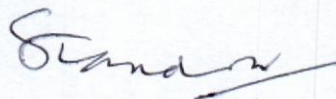
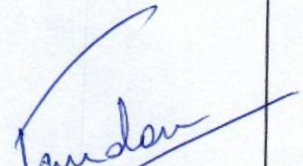
Firm Reg. No.: 124851W

SANTOSH NAIK  
Partner

Membership No. : 109992

Place: Mumbai

Date: 8/12/20

For and on behalf of board of directors of  
Forum for Sports and Freedom of Expression  
*(formerly known as Forum For Freedom of  
Expression India)*Sunil Tandon  
DIRECTOR  
DIN:00874257Akshay Tandon  
DIRECTOR  
DIN:05107212



**M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION**

(formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)

**Notes Forming Integral Part of the Balance Sheet as at 31st March 2020**

**Note 2 : Share capital**

**a) Details of authorised, issued and subscribed share capital**

Particulars	As at March 31, 2020		As at March 31, 2019	
	Numbers	Amount in	Numbers	Amount in
<b>AUTHORIZED SHARE CAPITAL</b>				
Equity Shares of Rs. 10/- each.	50,000	5,00,000	50,000	5,00,000
	<b>50,000</b>	<b>5,00,000</b>	<b>50,000</b>	<b>5,00,000</b>
<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b>				
<b>Equity Share Capital</b>				
Equity Shares of Rs. 10/- each, Fully Paid up	10,000	1,00,000	10,000	1,00,000
<b>Total in Rs.</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

The Company has only one class of Share i.e. Equity Share having face value of Rs.10/- per share. Each Holder of Equity Share is entitled for One Vote Per Share.

**b) Reconciliation of the Number of Shares Outstanding**

Particulars	As at March 31, 2020		As at March 31, 2019	
	Numbers	Amount in	Numbers	Amount in
Equity shares outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Additions during the year				-
Equity shares outstanding at the end of the year	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

**c) Information on shareholders**

Name of Shareholder	Relationship	As at March 31, 2020		As at March 31, 2019	
		No of Equity shares held	Percentage	No of Equity shares held	Percentage
Mr. Akshay Tandon	Director	2000	20%	2000	20%
Mr. Danesh Malvinder Narang	Shareholder	2000	20%	2000	20%
Mr. Siddharth Bhansali	Shareholder	2000	20%	2000	20%
Mr. Sunil Tandon	Director	2000	20%	2000	20%
Mrs Anjali Mody	Shareholder	2000	20%	2000	20%
<b>Total</b>				<b>10,000</b>	<b>100%</b>

**Note 3 : Reserve & Surplus**

(Amount in `)

Particulars	As at March 31,	
	2020	2019
<b>Profit and Loss Account</b>		
Balance at the beginning of the year	-13,43,388	-2,12,748
Add/ (Less) : Profit / (Loss) during the year	<b>6,00,300</b>	-11,30,640
<b>Total</b>	<b>-7,43,088</b>	<b>-13,43,388</b>





# M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION

(formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)

## Notes Forming Integral Part of the Balance Sheet as at 31st March 2020

### Note 4 : Short term provisions

(Amount in `)

Particulars	As at March 31,	
	2020	2019
Provision for expenses	11,75,219	11,93,734
<b>Total</b>	<b>11,75,219</b>	<b>11,93,734</b>

### Note 5 : Other current liabilities

(Amount in `)

Particulars	As at March 31,	
	2020	2019
Statutory liabilities	1,14,095	99,195
<b>Total</b>	<b>1,14,095</b>	<b>99,195</b>

### Note 7 : Sundry Receivables

(Amount in `)

( Considered doubtful, Recoverable)

(Amount in `)

Mr. Sunil Tandon		As at March 31,	
		2020	2019
a) Outstanding for a period of more than 6 months	56,94,176		-
Less : Provision for uncertainty of realisation	56,94,176		
b) Others		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

### Note 8 : Cash and Cash Equivalent

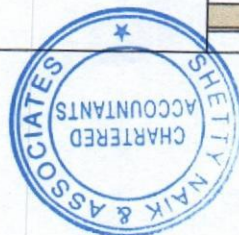
(Amount in `)

Particulars	As at March 31,	
	2020	2019
a) Balance With Bank		
In Current Account, with Schedule bank- Book overdraft	54,156	-20,969
b) Cash on hand	69,712	25,670
c) Foreign Currency in Hand ( Equivalent to USD 1305)	93,589	-
<b>Total</b>	<b>2,17,457</b>	<b>4,701</b>

### Note 9 : Other current assets

(Amount in `)

Particulars	As at March 31,	
	2020	2019
Advances Recoverable	40,156	44,840
Inventory ( Nature of footballs) (Taken as certified by management, valued at cost)	2,51,944	-
<b>Total</b>	<b>2,92,100</b>	<b>44,840</b>





**M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION**  
(formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA)

Notes Forming Part of the Income and Expenditure account for the year ended 31st March, 2020

**Note 10 : Contribution**

(Amount in `)

Particulars	Rupees	As at March 31,	
		2020	2019
Donation Received		1,33,96,199	51,46,952
Sponsorship Income	56,94,176		-
Less : Provision made for uncertainty of realisation	56,94,176		
Registration and other Income		4,72,239	-
<b>Total</b>		<b>1,38,68,438</b>	<b>51,46,952</b>

**Note 11 : Employee benefits expense**

(Amount in `)

Particulars		As at March 31,	
		2020	2019
Salary		36,24,140	17,40,391
Staff welfare		3,319	9,163
<b>Total</b>		<b>36,27,459</b>	<b>17,49,554</b>

**Note 12 : Operating & other expenses**

(Amount in `)

Particulars		As at March 31,	
		2020	2019
Audit Fees		35,400	28,500
Professional fees		65,15,492	30,10,603
Project expenses		29,93,368	14,25,255
Office expenses		6,731	6,000
Printing & stationary		21,545	3,750
Travelling expenses		2,000	51,253
Interest on delayed payments		-	2,677
Administrative Expenses		41,815	-
<b>Total</b>		<b>96,16,351</b>	<b>45,28,038</b>





## M/s. FORUM FOR SPORTS AND FREEDOM OF EXPRESSION

Note 6 : Property, Plant and Equipment

**A. TANGIBLE ASSETS**

Sr. No	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		As at April 1, 2019	Additions for the year ended March 31, 2020	Disposal/Adjustments for the year ended March 31, 2020	As at March 31, 2020	As at April 1, 2019	Additions for the year ended March 31, 2020	Disposal/Adjustments for the year ended March 31, 2020	As at March 31, 2020	As at March 31, 2019
2	Plant & Machinery	-	1,40,000	-	1,40,000	-	20,054	-	1,19,946	-
3	Furniture	-	20,997	-	20,997	-	4,274	-	16,723	-
	<b>Total</b>	-	<b>1,60,997</b>	-	<b>1,60,997</b>	-	<b>24,328</b>	-	<b>1,36,669</b>	-

a) Depreciation has been worked out for the no days for which assets have been put to use. The rates are taken as per Schedule II of the Companies Act, 2013





## **NOTE 1: Significant accounting policies**

### **i. Nature of Operations**

**FORUM FOR SPORTS AND FREEDOM OF EXPRESSION** (Formerly known as FORUM FOR FREEDOM OF EXPRESSION INDIA) ('the Company'), was incorporated in India on 01/02/2011 to carry on the object of promoting awareness among the peoples about the fundamental rights specially in area of Speech and Expression.

### **1. Significant Accounting Policies**

#### **a) Basis of Preparation of Financial Statements**

The Company follows mercantile system of accounting and recognizes income & expenditure on accrual basis. The accounts are prepared on historical cost basis as a going concern & comply with generally accepted accounting principles in India including the Accounting Standards specified under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rule 2014 & the relevant provisions of the Companies Act, 2013.

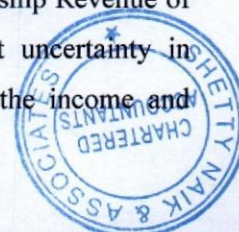
All assets and Liabilities have been classified as current or noncurrent as per the operating cycle criteria set out in Schedule III to the Companies Act, 2013.

#### **b) Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in India (Indian GAAP) requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosure of contingent liabilities on the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements which in management's opinion are prudent and reasonable. Actual results may differ from the estimates used in preparing the accompanying financial statements. Any revision to accounting estimates is recognised prospectively in current and future periods.

#### **c) Revenue Recognition**

The entire amount of grants/ donations received by the Company during the period is credited to the income and expenditure account. Invoices has been raised for Sponsorship Revenue of Rs.56.94 lakhs has been recognized but provision has been made about uncertainty in realization. The interest income received by the Company is credited to the income and expenditure account in the period in which the same is received or accrued.





**d) Taxation**

Company enjoys the benefit of Section 11 and hence no tax liability for the amount accumulated.

**e) Provisions and Contingencies**

Provision is recognized in the accounts when there is a present obligation as a result of past events and it possible that an outflow of resources will be required to settle the obligation. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

2. In the opinion of the Board, the current assets, loans & advances are approximately of the value stated, if realized in ordinary course of business. The provision for all known liabilities is adequate & not in excess of the amount considered necessary.
3. Estimated amount of contracts remaining to be executed on Capital Account & not provided for is Rs. NIL (previous year Rs. NIL).
4. Payment of Bonus Act, Payment of gratuity Act & Employees Provident Fund & Miscellaneous Provisions Act, 1975 do not apply as the Company has not exceeded number of employees to fall under statutory criteria and none of the employee has served the company for a period of 5 years.
5. The Company has not called for confirmation from any party. The balances as on 31<sup>st</sup> March, 2020 have been scrutinized by the management and certified as correct.
6. The Company has not received any intimation from it vendors regarding their status under the Micro Small & Medium Enterprises Development Act, 2006 and hence disclosure if any required under the said Act has not been made.
7. The Company is a Small & Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small & Medium Size Company.

**8. Additional Information Required :**

- a) Details of Trading Items: Not Applicable
- b) Value of Imports : Not Applicable
- c) Payments in Foreign Currency : Rs.638,085/-
- d) Earnings in Foreign Currency : NIL





**9. Related Party disclosures:**

Mr. Akshay Tandon-Director

- (i) Related Parties as per clause 3(e) of AS 18 : Enterprises over which persons mentioned above exercise significant influence directly or indirectly:  
**Goan football club Private Limited**
- (ii) Transactions during the period in respect of Related Parties during the year are as follows:

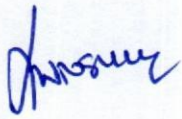
Particular	Year Ended 31/03/2020 Rupees	Year Ended 31/03/2019 Rupees
Other Related Parties: Transaction during the year:		
<b>Receipts towards Donation</b>		
Goan football club Private Limited	13396199.00	5128052.00

**10 Previous year's figures**

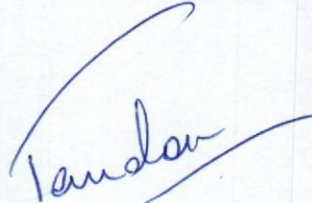
Previous year's figures have been regrouped and re-arranged wherever found necessary to make them comparable

**For SHETTY NAIK & ASSOCIATES**  
**Chartered Accountants**  
**ICAI Firm Registration No. 124851W**

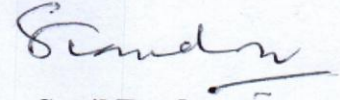
**For and on behalf of Board of Directors**  
**Forum for Sports and Freedom of**  
**Expression**  
*(formerly known as Forum for Freedom of Expression India)*



**Santosh Naik**  
**Partner**  
**Membership No. 109992**  
**Date: 8/12/20**  
**Place: Mumbai**



**Akshay Tandon**  
**Director**  
**DIN: 05107212**



**Sunil Tandon**  
**Director**  
**DIN: 00874257**