

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year
2020-21**

PAN	AACTM1118K		
Name	MASOOM		
Address	B-402, EMGEE GREENS, INDIA STEEL GATE,, S M ROAD, WADALA (EAST),, MUMBAI, MAHARASHTRA, 400037		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	259399351150221
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	284018
	(+)Tax Payable /(-)Refundable (6-7)	8	-284020
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	
	Additional Tax payable u/s 115TD	15	
	Interest payable u/s 115TE	16	
	Additional Tax and interest payable	17	
	Tax and interest paid	18	
	(+)Tax Payable /(-)Refundable (17-18)	19	

Income Tax Return submitted electronically on 15-02-2021 00:12:04 from IP address 45.115.55.110 and verified by NIKITA VINIT KETKAR

having PAN ATZPK7734M on 15-02-2021 00:12:04 from IP address 45.115.55.110 using Digital Signature Certificate (DSC).

DSC details: 19214764CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **MASOOM , AACTM1118K** [name and PAN of the trust or institution] as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us** , subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us** , the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **MUMBAI**
Date **09/11/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

ATUL
JAYESH
AMBAVAT

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ATUL JAYESH AMBAVAT
113731
109681W
5B, Ground Floor, Onlooker Bu
ilding, 14, Sir P.M. Road, Fort,
Mumbai-400001 MAHARASH
RA

UDIN- 20113731AAAAMW4082

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	114242247
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 5924734
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No

(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
	Details	Amount(₹)
	Salary for Managing the affairs of the Trust	2924000
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **MUMBAI**
Date **09/11/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

ATUL
JAYESH
AMBAVAT
ATUL JAYESH AMBAVAT
113731
109681W
5B, Ground Floor, Onlooker Building, 14, Sir P.M. Road, Fort, Mumbai-400001 MAHARASHTRA
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UDIN-20113731AAAAMW4082

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Form Filing Details	
Revision/Original	Original

REPORT OF THE AUDITORS RELATING TO ACCOUNTS AUDITED UNDER SUB- DIVISION (2) OF SECTIONS 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**MASOOM**

Registration No.: **E-24715**
Name of the Public Trust : **MASOOM**

For the year ending : 31st March, 2020

A.	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	Yes
B.	Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
C.	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	Yes
D.	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	Yes
E.	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in previous audit report have been duly complied with;	Yes
F.	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
G.	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the trust;	No
H.	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the trust; The amounts of outstanding for more than one year and the amounts written off, if any;	NIL
I.	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-;	No
J.	Whether any money of the public trust has been invested contrary to the provisions of Section 35;	No
K.	Alienations, if any, of the immovable property contrary to the provisions of Sec. 36 which have come to the notice of the auditor;	No
L.	All cases of irregular, illegal or improper expenditure, or failure of omission to recover money or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the managements of the trust;	No

M.	Whether the budget has been filed in the form provided by Rule 10A ;	Yes
N.	Whether the maximum and minimum number of the trustees is maintained;	Yes
O.	Whether the meetings are held regularly as provided in such instrument;	Yes
P.	Whether the minute books of the proceedings of the meeting is maintained;	Yes
Q.	Whether any of the trustees has any interest in the investment of the trust;	No
R.	Whether any of the trustees is a debtor or creditor of the trust;	No
S.	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly compiled with by the trustees during the period of audit;	Not Applicable
T.	Any Special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No

For Ambavat Jain & Associates LLP

Chartered Accountants

Firm Registration No. : 109681W

ATUL JAYESH
 AMBAVAT

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Atul Ambavat

Membership No. : 113731

Place : Mumbai

Date : 8th October, 2020

UDIN: 20113731AAAALJ2787

SCHEDULE - VIII
(Vide Rule 17 (1))
Name of Public Trust : MASOOM
Registration No. : E-24715
Balance Sheet as on 31.03.2020

FUND & LIABILITIES	AMOUNT	AMOUNT 31-3-2020	AMOUNT 31-3-2019	PROPERTY AND ASSETS	AMOUNT	AMOUNT 31-3-2020	AMOUNT 31-3-2019
Trust Funds or Corpus :				Immovable Properties : (At Cost)			
Balance as per last balance sheet	4,703,776		4,703,776	Balance as per last Balance Sheet	-		
Addition during the year	890,226	5,594,002		Addition during the year	-		
				Less : Sales during the year	-		
				Depreciation up to date	-		
Other Earmarked Funds :				Investments :			
Ordinary Fund	-			Balance as per last Balance Sheet	55,791,131		
Unspent Grants	27,133,467	27,133,467	37,829,479	Add : During the Year	48,475,198		
				Less : Matured during the year	(49,222,312)	55,044,017	55,791,131
Loans (Secured or Unsecured) :				Fixed Assets :			
From Trustees	-			Balance as per last Balance Sheet	6,351,183		
From Others	-			Addition during the year	1,892,992		
				Less : Sales during the year			
				Depreciation up to date	(1,514,956)	6,729,219	6,351,183
Liabilities :				Loans (Secured or Unsecured) :			
For TDS on Contract	92,925			Goods/Doubtful	-		
For TDS on Professional Fees	549,595			Loans Scholarships	-		
For TDS on Salary	47,750			Other Loans	-		
For TDS on Rent	19,500						
For Profession Tax	17,000			Advances :			
For Gratuity (Provision)	1,081,339			To Trustees	-		
For Expenses	12,154,539			To Employees	172,619	172,619	631,259
For Audit Fees	86,400	14,049,048	5,444,158	To Other (Prepaid)	-		
				Deposits :			
Income and Expenditure Account				Office Rent Deposit	163,001		
Balance as per last Balance Sheet	27,481,495		27,481,495	Income Tax	506,601	669,602	774,329
Less : Appropriation if any	-						
Add : Surplus	4,058,378	31,539,872		Cash and Bank Balances :			
Less : Deficit	-			a) Bank Balance	15,683,997	15,700,931	11,911,004
				b) Cash In Hand	16,935		
TOTAL		78,316,389	75,458,907	TOTAL		78,316,389	75,458,907

For Ambavat Jain & Associates LLP
Chartered Accountants
Firm Registration No. : 109681W

ATUL JAYESH
AMBAVAT

Atul Ambavat
Membership No. : 113731
Place : Mumbai
Date : 8th October, 2020
UDIN: 20113731AAAALJ2787

For Masoom

NIKITA
VINIT
KETKAR

Nikita Ketkar
Trustee
Place : Mumbai
Date : 8th October, 2020

VINIT
VASANT
KETKAR

Vineet Ketkar
Trustee
Place : Mumbai
Date : 8th October, 2020

SCHEDULE - IX
(Vide Rule 17 (1))
Name of Public Trust : MASOOM
Registration No. : E-24715
Income & Expenditure Account for the year ending 31.03.2020

EXPENDITURE	AMOUNT	AMOUNT 31-3-2020	AMOUNT 31-3-2019	INCOME	AMOUNT	AMOUNT 31-3-2020	AMOUNT 31-3-2019
To Expenditure in respect of properties		-	-	By Rent			
To Establishment Expenses		5,391,922	5,331,615	Accrued			
To Remuneration to Trustee		2,924,000	2,419,000	Realised		-	-
To Legal Expenses		-	-	By Interest			
To Audit fees		129,800	94,400	Interest on IT Refund		14,080	
To Bank Charges		2,196	6,135	Interest on FD		2,759,486	
To Unspent Grant transferred to Balance Sheet		27,133,467	37,695,029	Realised on Bank Accounts		1,459,475	4,233,041
To Amount written off :				By Donation			1,079,277
(a) Bad Debts		-	-	By Grants		75,925,453	
(b) Loan Scholarship		-	-	Less: Advance Grant received in current Year		-	
(c) Irrevocable Rents		-	-	Less: Corpus Donations		(890,226)	
(d) Other items		-	-	Add: Advance Grant received in previous year		134,450	75,169,677
To Miscellaneous Expenses				By Other Misc. Income			123,600
To Depreciation		1,514,956	1,493,011	By Unspent grant of previous year		37,695,029	
To Commission Paid		-	-	Less: Unspent Grants refunded for Donor		-	37,695,029
To Expenditure on Objects of the Trust							23,999,400
(a) Religious		-	-				
(b) Educational		77,145,905					
(c) Medical Relief		-					
(d) Relief of Poverty		-					
(e) Other Charitable Objects		77,145,905	53,565,282				
To Surplus carried over to Balance Sheet		4,058,378	2,457,849				
TOTAL		118,300,625	103,062,321	TOTAL		118,300,625	103,062,321

For Ambavat Jain & Associates LLP
Chartered Accountants
Firm Registration No. : 109681W
ATUL JAYESH
AMBAVAT
Atul Ambavat
Membership No. : 113731
Place : Mumbai
Date : 8th October, 2020
UDIN: 20113731AAAALJ2787

For Masoom
NIKITA
VINIT
KETKAR
Nikita Ketkar
Trustee
Place : Mumbai
Date : 8th October, 2020

For Masoom
VINIT Digitally signed
VASANT by VINIT VASANT
KETKAR KETKAR
Date: 2020.10.08
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Vineet Ketkar
Trustee
Place : Mumbai
Date : 8th October, 2020

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2020
AND THE PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

1. BACKGROUND:

M/s Masoom is a charitable trust registered under the Bombay public Trust Act 1950 vide Regn.No E-24715 dated 14th January, 2008 having PAN AACTM1118K

Further, the above trust has obtained a certificate u/s 80G(5) of the Income Tax Act 1961 dated 6th January,2009 vide Letter No. DIT (E)/MC/80G/1126/2008/2008-09.

The Trust's primary focus is to establish and maintain after school resource centers, night schools and day care creches.

2. SIGNIFICANT ACCOUNTING POLICIES ADOPTED IN THE PREPARATION AND PRESENTATION OF THE ACCOUNTS :-

a) BASIS OF ACCOUNTING:

These financial statements are prepared under historical cost convention on an accrual basis.

b) USE OF ESTIMATES:

The preparation of the financial statements in conformity with the generally accepted accounting principles requires the trustees 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. Actual results could differ from the estimates. Any revision to accounting estimates is recognized prospectively in current or future periods.

c) REVENUE RECOGNITION:

Contribution received from the donor is accounted as a corpus donation where the intention of the donor has been specified and a letter to that effect is received from the donor. Otherwise the contribution is treated as ordinary donation and accounted for on the date of receipt.

d) EXPENSES:

All expenses are accounted for on accrual basis except those with significant uncertainties.

e) FIXED ASSETS & DEPRECIATION:

Fixed Assets are stated at cost less depreciation. Depreciation on Fixed assets are provided on written down value method under section 32 of the Income tax Act, 1961 and in accordance with and at the rates specified in New Appendix I of the Income tax rules, w.e.f. 02/04/2005.

f) Where internal evidence in the form of vouchers towards expenses are partially not available we have relied upon the external documents authenticated by the trustee and as well as written in the books of accounts.

g) Current year figures have been regrouped and rearranged whenever necessary and rounded off upto nearest rupee.

3. DISTRIBUTION OF STAFF ACCORDING TO SALARY LEVELS:

Slab of gross salary (in Rs.) plus benefits paid to staff (per month)	Male staff	Female staff	Total staff
Less than 5000	-	-	0
5,000 - 10,000	-	-	0
10,000 - 25,000	5	3	8
25,001 - 50,000	18	8	26
50,001 - 1,00,000	6	1	7
Greater than 1,00,000	-	1	1

4. STAFF REMUNERATION PAID DURING FINANCIAL YEAR 2019-20

Head of the organisation: (including honorarium)	Rs. 2,924,000
Highest paid Full Time regular staff	Rs. 858,000
Lowest paid Full Time regular staff	Rs. 198,660

6. ANNUAL GROSS REMUNERATION PAID TO TRUSTEES:

Sr. No.	Name	Amount (Rs.)
1	Nikita V Ketkar	2,924,000
2	Vineet V Ketkar	NIL
3	Chandreshkar D. Bangargi	NIL
4	Vidya Shah	NIL
5	Suryakant Deshpande	NIL

7. AMOUNT REIMBURSED TO ALL THE TRUSTEES TOWARDS THE FOLLOWING (in Rs.)

Sr. No.	Particulars	Amount (Rs.)
1	International Travel	NIL
2	Domestic Travel	NIL
3	Local Conveyance	NIL
4	Entertainment Expenses	NIL
5	Others	0

8. AMOUNT PAID TO THE TRUSTEES TOWARDS PROFESSIONAL FEES (in Rs.)

Sr. No.	Particulars	Amount (Rs.)
1	V V Ketkar	Nil

As per our report of even date,

For Ambavat Jain & Associates LLP

Chartered Accountants

Firm Registration No. : 109681W

ATUL JAYESH
AMBAVAT

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Date: 2020.10.08 20:58:01 +05'30'

Atul Ambavat

Membership No. : 113731

Place : Mumbai

Date : 8th October, 2020

UDIN: 20113731AAAAAJ2787

For MASOOM

NIKITA
VINIT
KETKAR

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Date: 2020.10.08 20:58:01 +05'30'

Nikita Ketkar

Trustee

Place : Mumbai

Date : 8th October, 2020

VINIT
VASANT
KETKAR

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KETKAR
Date: 2020.10.08
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Vineet Ketkar

Trustee

Place : Mumbai

Date : 8th October, 2020

The Bombay Public Trust Act, 1950

SCHEDULE - IX C (Vide

Rule 32)

Statement of Income liable to contribution for the year ending on 31st March, 2020

Registration No. : **E - 24715**

Name of the Public Trust : **MASOOM**

Particulars	Amount
I. Income as shown in the Income and Expenditure Account (Schedule IX) :	1,18,30,00,625
II. Items not chargeable to Contribution under Section 58 and Rules 32:	
i) Donations received from other Public Trust and Dharmadas	
ii) Grants received from Government and Local authorities	
iii) Interest on Sinking or Depreciation Fund	
iv) Amount spent for the purpose of secular Education	1,18,30,00,625
v) Amount spent for the purpose of medical relief	
vi) Amount spent for the purpose of veterinary treatment of animals	
vii) Expenditure incurred from donation for relief distress caused by scarcity, drought, flood, fire or other natural calamity	
viii) Deductions out of income from lands used for agricultural purpose :-	
a) Land Revenue and Local Fund Cess	
b) Rent Payable to superior landlord	
c) Cost of production, if lands are cultivated by trust	
ix) Deductions out of income from lands used for non - agricultural purpose :-	
a) Assessment, cesses and other Government or Municipal Taxes	
b) Ground rent payable to the superior Landlord	
c) Insurance premia	
d) Repair at 10 per cent of gross rent of Building	
e) Cost of collection at 4 per cent of gross rent of buildings let out	
x) Cost of collection of income or receipts from securities, stocks, etc. at 1 percent of such income.	
xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent.	
Gross Annual Income chargeable to contribution	Nil
Since the main object of the trust is educational in nature, the trust is exempt from paying contribution as per Section 58(2) of The Bombay Public Trusts Act, 1950.	

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double - deduction.

Trust Address : B-402, Emgee Greens, India Steel Gate, S. M. Road, Wadala (E), Mumbai – 400037.

For Ambavat Jain & Associates LLP

Chartered Accountants

Firm Registration No. : 109681W

ATUL

JAYESH

AMBAVAT

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Atul Ambavat

Membership No. : 113731

Place : Mumbai

Date : 8th October, 2020

UDIN : 20113731AAAALJ2787

For MASOOM

NIKITA

VINIT

KETKAR

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serial=1172623856646786763,
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date=2020.10.08.21:37:23+05'30'

Trustee

Nikita Ketkar

Place : Mumbai

Date : 8th October, 2020

VINIT

VASANT

KETKAR

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Trustee

Vineet Ketkar

Place : Mumbai

Date : 8th October, 2020