

# KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITORS'S REPORT

To the Trustees,  
Trust of The Funds & Properties of The Parsi Punchayet Bombay

### Report on Financial Statements

#### Qualified Opinion

We have audited the Financial Statements of Trust of The Funds & Properties of The Parsi Punchayet Bombay ("the Trust"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with significant accounting policies and other explanatory information, are prepared, in all material respects, in accordance with the provisions of the Maharashtra Public Trust Act, 1950 (the "Act") and the generally accepted accounting principles except for the effects of the matters described in the *Basis for Qualified Opinion* of our report.

#### Basis for Qualified Opinion

1. *During the year 2013-14, the Trust had transferred the tenancy in one property of the Trust. The value at which the said transaction was recorded had been disputed by four of the erstwhile Trustees of the Trust to the extent of Rs. 20 lakh and the matter is at present under investigation and sub-judice.*
2. *In September 2014, a sum of Rs. 20 lakh was found in the cupboard of a late senior employee of the Trust. The erstwhile Trustees have requested the police to investigate the matter which is at present in progress. Pending completion of the investigation, no entries have been recorded for the same in the books of the Trust.*

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India (ICAI). 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 Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.



LLP IN : AAH - 3437

REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001  
TEL.: (91) (22) 6158 6200, 6158 7200 FAX : (91) (22) 6158 6275

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Board of Trustees ("Management") is responsible for the preparation of the financial statements in accordance with the Maharashtra Public Trust Act, 1950, the generally accepted accounting principles and for such internal control as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the entity's ability to continue as a 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 entity or to cease operations, or has no realistic alternative but to do so.

The Management is responsible for overseeing the Trusts's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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 a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Trust's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- 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 our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



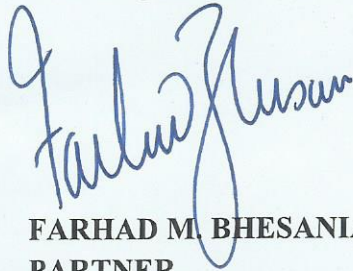
We communicate with the Trustees regarding, among others, the planned scope and timing of audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Report on Other Legal and Regulatory Requirements**

*The Trust has not invested the amounts allocated to Sinking and Depreciation Fund in earmarked deposits. The shortfall between the amount invested in earmarked funds and the amount of Sinking and Depreciation Fund is Rs. 22,33,29,694/-.*

As required by the Maharashtra Public Trusts Act, 1950, we give a report of an auditor relating to accounts audited under sub-section (2) of section 33 & 34 and rule 19 of the Maharashtra Public Trusts Act, 1950 attached herewith duly initialed and signed by us.

**For KALYANIWALLA & MISTRY LLP**  
**CHARTERED ACCOUNTANTS**  
**Firm Registration Number 104607W / W100166**



**FARHAD M. BHESANIA**  
**PARTNER**  
**Membership Number 127355**  
**UDIN No.: 22127355AVZQMF5284**

Place: Mumbai

Date : September 28, 2022

**Report of an auditor relating to accounts audited under sub-section (2)  
of section 33 & 34 and rule 19 of the Maharashtra Public Trusts Act.**

**Registration No. : AAATF3471CE19732**  
**Name of the Public Trust : Trust of The Funds & Properties of The Parsi Punchayet Bombay**  
**For the year ending : March 31, 2022**

- 
- (a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules. Yes, subject to our comments specifically set out in Clause (t) below.
- (b) Whether receipts and disbursements are properly and correctly shown in the accounts. Yes, subject to our comments specifically set out in Clause (t) below.
- (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 the previous audit report have been duly complied with. The register of immovable properties has been properly maintained. Necessary Change Applications have been filed with the regional office and are pending for hearing and to be recorded in Schedule I. The register of moveable assets has not been properly updated for the period upto March 31, 2015.
- (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

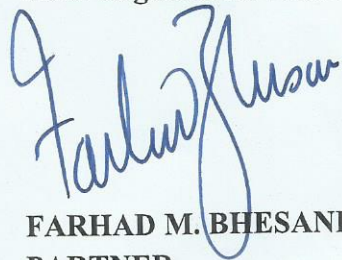


- (h) The amounts of outstandings for more than one year and the amounts written off, if any. The Rent & occupation charges outstanding for more than one-year amounts to Rs. 2,16,65,583/-. The loss due to rooms lying vacant is Rs. 10,50,420/- for the year.
- (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-. Tenders were invited in most of the cases for repairs work involving expenditure exceeding Rs. 5,000/- where such work was not carried out departmentally.
- (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 Section 36 which have come to the notice of the auditor. None
- (l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies 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 management of the trust. None
- (m) Whether the budget has been filed in the form provided by rule 16A. The Budget for the year ended March 31, 2022 as prescribed by rule 16-A of the Bombay Public Trust (Amendment) Rules, 1972 was filed on February 10, 2021 with the Office of the Deputy Charity Commissioner, Greater Mumbai Region.
- (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 complied with by the trustees during the period of audit. Irregularities as pointed out by the auditors in the accounts of the previous year have not been complied by the trustees during the period of audit as detailed in Clause (t) below.
- (t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.
- a. The Trust had transferred the tenancy in a property and the transaction had been disputed by four of the erstwhile Trustees to the extent of Rs. 20 lakh. The matter is under investigation and sub-judice.
- b. A sum of Rs. 20 Lakh found in the cupboard of a late senior employee of the Trust is under investigation and has not been recorded in the books.
- c. The Trust has not invested the amounts allocated to Sinking and Depreciation Fund in earmarked deposits. The shortfall between the amount invested in earmarked funds and the amount of Sinking and Depreciation Fund is Rs.22,33,29,694/-

**For KALYANIWALLA & MISTRY LLP  
CHARTERED ACCOUNTANTS  
Firm Registration Number 104607W/ W100166**



**FARHAD M. BHESANIA  
PARTNER**

**Membership Number 127355  
UDIN No.: 22127355AVZQMF5284**

Place: Mumbai

Date : September 28, 2022

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE VIII-VIDE RULE 17 (1)

NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSİ PUNCHAYET BOMBAY  
BALANCE SHEET AS AT MARCH 31, 2022

Regn No : C 416 (BOM)

FUNDS AND LIABILITIES	₹	CURRENT YEAR ₹	PREVIOUS YEAR ₹	ASSETS	₹	CURRENT YEAR ₹	PREVIOUS YEAR ₹
<b>TRUST FUND AND CORPUS</b> Balance as per Schedule 'A'		1,17,37,39,408	1,17,37,39,408	<b>IMMOVABLE PROPERTIES</b> Balance as per Schedule 'B'		35,49,84,492	35,49,84,492
<b>SINKING AND DEPRECIATION FUND :</b> As per last Balance Sheet	32,53,57,146		31,14,47,749	<b>BUILDINGS UNDER CONSTRUCTION:</b> As per last balance sheet	32,14,36,636		32,01,44,718
Add: Amount transferred from Income & Expenditure A/c	1,36,33,103		1,39,09,397	Addition during the year	5,92,126		12,91,918
		33,89,90,249	32,53,57,146	Less : Capitalised during the year	32,20,28,762		32,14,36,636
<b>RESERVE FUND :</b> <b>Building Construction Fund</b> As per last Balance Sheet	8,95,12,156		8,95,12,156	<b>INVESTMENTS :</b> As per Schedule 'C'		32,20,28,762	32,14,36,636
Amount transferred from Income & Expenditure Account	-		-			2,20,88,16,022	2,10,59,16,022
<b>Education Fund</b> Higher Education Committee		8,95,12,156	8,95,12,156	<b>STOCK OF WOOL TOPS, KUSTIS &amp; FLATS :</b> Wool Tops	3,12,600		2,78,850
		80,00,000	80,00,000	Kustis	44,740		18,550
<b>ANY OTHER FUND :</b> Composite Schemes of Housing Programme Pursuant to a resolution of the Trusts dt. 12/09/1990	6,64,31,782		6,64,31,782	(As Certified by the Senior Executive-Welfare) Stock of Flats	2,14,86,687		2,14,86,687
Pursuant to a resolution of the Trusts dt. 22/01/2002	16,05,20,000		16,05,20,000			2,18,44,027	2,17,84,087
		22,69,51,782	22,69,51,782	<b>MOVABLE ASSETS :</b> (Includes Furniture, Fixtures, Office Equipments, Utensils, Motor Heares, Library Books, Office Lift, Computers and articles in Alpaiwala Museum)			
<b>LIABILITIES :</b> 1) For Rent and Other Deposits	1,80,36,09,367		1,63,86,71,267	As per last balance sheet	90,60,421		79,94,979
2) For Sundry Credit Balances	6,88,83,458		6,89,01,548	Addition during the year	5,79,180		25,81,938
3) Security Deposits from Cashier & Custodians	1,18,857		1,19,703	Less : Depreciation for the year	96,39,601		1,05,76,917
		1,87,26,11,682	1,70,76,92,518		15,32,727		15,16,496
<b>Gratuity Account</b> Balance as per last Balance Sheet	1,61,92,829		1,60,55,327	<b>LOANS AND ADVANCES UNSECURED :</b> (Considered to be good unless otherwise stated)		81,06,874	90,60,421
Amount transferred from Income & Expenditure Account	39,43,279		8,61,388	Loan Scholarships	12,49,000		12,99,000
Amount paid during the year	1,65,531		7,23,886	Employees and others	4,06,000		7,00,850
		1,99,70,577	1,61,92,829			16,55,000	19,99,850
<b>INCOME AND EXPENDITURE ACCOUNT :</b> Balance as per last Balance Sheet	36,34,62,847		36,60,66,154				
Add : Surplus (Deficit) as per Income and Expenditure Account	(6,82,79,909)		(26,03,307)				
		29,51,82,938	36,34,62,847				
<b>Total Carried over</b>		<b>4,02,49,58,792</b>	<b>3,91,09,08,686</b>	<b>Total Carried over</b>		<b>2,91,74,35,177</b>	<b>2,81,51,81,508</b>



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A.R. Triandaz

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**THE BOMBAY PUBLIC TRUST ACT, 1950.**  
**SCHEDULE VIII-VIDE RULE 17 (1)**  
**NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSİ PUNCHAYET BOMBAY**  
**BALANCE SHEET AS AT MARCH 31, 2022**

Regn No : C 416 (BOM)

FUNDS AND LIABILITIES	₹	CURRENT YEAR	PREVIOUS YEAR	ASSETS	₹	CURRENT YEAR	PREVIOUS YEAR
		₹	₹			₹	₹
Total Brought Forward		4,02,49,58,792	3,91,09,08,686	Total Brought Forward		2,91,74,35,177	2,81,51,81,508
				<b>DEPOSITS :</b>			
				With B.E.S.T.	7,66,985		7,66,985
				With B.S.E.S. LTD.	4,51,841		4,51,841
				Mahanagar Telephone Nigam Ltd.	19,266		19,266
				With Bombay Municipal Corporation	5,64,009		5,64,009
				With MSEDCL	330		330
				With Navsari Mahanagar Palika	1,80,000		1,80,000
				With Jio Interhet	7,500		7,500
				With others	59,80,849		4,27,839
						79,70,780	24,17,770
				<b>INCOME TAX DEDUCTED AT SOURCE :</b>		9,58,86,835	7,50,12,620
				<b>CASH AND BANK BALANCES :</b>			
				In Saving Bank Account with Schedule Banks	14,87,92,768		12,08,68,982
				In Fixed Deposits with Schedule Banks	84,66,53,779		89,05,38,431
				With Institutes managed by Parsi Punchayet	80,56,953		67,81,875
				Imprest Cash with Managers & Others	1,62,500		1,07,500
						1,00,36,66,000	1,01,82,96,788
<b>TOTAL ...</b>		<b>4,02,49,58,792</b>	<b>3,91,09,08,686</b>	<b>TOTAL ...</b>		<b>4,02,49,58,792</b>	<b>3,91,09,08,686</b>

As per our report of even date.

For **KALYANIWALLA & MISTRY LLP**  
**CHARTERED ACCOUNTANTS**  
 Firm Registration Number 104607W/ W100166

*Farhad M. Bhesania*

**FARHAD M. BHESANIA**  
**PARTNER**  
 Membership Number 127355  
 Place: Mumbai  
 Date: 28 SEP 2022



ART & A.R. Triandaz  
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*(Signatures)*

INCOME OUTSTANDING		Current Year	Previous Year
Rent & Occupation Charges (As certified by Dy. Chief Accountant)		3,26,50,502	3,03,90,070
Income On Investments (As certified by Chief Accountant)		-	-
		<b>3,26,50,502.00</b>	<b>3,03,90,070</b>

)  
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 ) TRUSTEES  
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 )  
 Place: Mumbai



**SCHEDULE IX - VIDE RULE 17 (1)**  
**NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSI PUNCHAYET BOMBAY**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

Regn No : C 416 (BOM)

EXPENDITURE	₹	CURRENT YEAR		PREVIOUS YEAR	INCOME	CURRENT YEAR		PREVIOUS YEAR
		₹	₹	₹		₹	₹	₹
<b>TO EXPENSES IN RESPECT OF PROPERTIES :</b>					<b>BY RENT AND OCCUPATION CHARGES (REALISED) :</b>			
Municipal Taxes		1,34,31,483		1,32,02,650	Properties	8,30,81,944		9,27,55,981
Water charges		1,74,49,708		1,21,55,077	Car Parking Charges	1,89,48,653		1,80,64,888
Repair Cess		9,74,681		44,03,539	Ground Rent	2,61,209		1,95,428
Ground Rent		1,33,39,661		1,56,194			10,22,91,806	11,10,16,297
Salaries		10,77,81,946		9,62,62,874	<b>BY INTEREST (REALISED) :</b>			
Rent paid		1,18,269		58,362	On Company Fixed Deposits	14,96,11,257		14,41,82,632
Maintenance Charges of Societies		24,49,543		23,48,783	On Saving Bank Account	38,25,985		43,07,788
Repairs & Maintenance	3,95,92,905			3,00,25,532	On Bank Fixed Deposits	5,39,56,471		6,21,72,745
Less : Recoveries from Tenants	1,11,12,264			94,84,350	On Refund of Tax			37,64,723
		2,84,80,641		2,05,41,182			20,73,93,713	21,44,27,888
Waste Management	39,46,248			46,63,903	<b>BY DIVIDEND ON MUTUAL FUNDS</b>		11,09,563	3,97,229
Less : Recoveries from Tenants	38,28,400			38,37,869	<b>BY DONATIONS :</b>			
		1,17,848		8,26,034	From Individuals	5,13,04,693		5,52,80,555
Professional Charges to Architects		51,36,284		74,15,490	From Public Trusts	36,22,203		35,18,815
Professional Charges		2,05,89,133		1,59,68,493			5,49,26,896	5,87,99,370
Electricity Charges		88,32,951		95,93,827	<b>BY GRANTS</b>		1,00,00,000	-
Insurance Charges		1,63,580		1,50,586	<b>BY INCOME FROM OTHER SOURCES :</b>			
Sweepers & Scavenger Charges		12,53,900		9,89,700	Hoarding Rent & Other Income			1,39,150
Security Charges		1,82,17,549		1,46,09,527	Food & Service Charges	11,46,220		9,94,960
		23,83,37,177		19,86,82,318			11,46,220	11,34,110
<b>TO ESTABLISHMENT EXPENSES :</b>					<b>BY ADMINISTRATION CHARGES</b>		8,39,521	4,43,551
Salaries & Wages		2,67,73,215		2,70,54,397	<b>BY MISCELLANEOUS INCOME</b>		15,42,928	29,95,223
Gratuity Paid to Staff		1,40,98,822		17,61,464	<b>BY EXCESS OF EXPENDITURE OVER INCOME</b>		6,82,79,909	26,03,307
Conveyance & Travelling		6,20,003		5,19,052				
Repairs & Maintenance of Office Equipment		2,34,396		1,84,676				
Printing & Stationery		4,28,358		2,65,655				
Postage & Telegrams		14,646		39,342				
Telephone Charges		4,01,608		4,49,306				
Electricity Charges		4,29,924		4,01,420				
Advertisement Expenses		11,25,233		2,43,405				
Contribution to Labour Welfare Fund		17,326		18,583				
			4,41,43,531	3,09,37,300				
<b>TO LEGAL EXPENSES</b>			51,83,662	43,14,658				
<b>TO AUDIT FEES :</b>								
Statutory Auditors (Includes out of pocket expenses)		1,18,000		1,04,500				
Internal Auditors		10,12,060		5,45,860				
			11,30,060	6,50,360				
<b>Total Carried over</b>			<b>28,87,94,430</b>	<b>23,45,84,636</b>	<b>Total Carried over</b>		<b>44,75,30,556</b>	<b>39,18,16,975</b>



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The BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX C

NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSI PUNCHAYET OF BOMBAY

STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDED MARCH 31, 2022

Regn No : C 416 (BOM)

	₹	₹
GROSS ANNUAL INCOME		37,92,50,647
DETAILS OF INCOME NOT CHARGEABLE TO CONTRIBUTION U/S 58 & RULE 32:		
Donations received during the Year from Other Public Trust	36,22,203	
Grants by Government and Local Authorities	1,00,00,000.00	
Interest on Repairs and Sinking Fund	74,08,852	
Amount spent for the purpose of Medical Relief	2,05,49,888	
Amount Spent for the Purpose of Education	34,69,883	
Deductions out of Income from lands Used For Agricultural Purpose.		
a) Land Revenue and Local Cesses	-	
b) Cost of production of Lands cultivated by the Trust	-	
c) Rent payable to Superior Landlords	-	
Deductions out of Income from lands Used For Non Agricultural Purpose.		
a) Assessment, Cesses and other Government or Municipal Taxes ( Includes Repair Cess of ₹9,74,681)	1,44,06,164	
b) Ground Rent Payable to Superior Landlords.	1,33,39,661	
c) Insurance Premium		
d) Repairs @ 10% of Gross Rent of Buildings (Calculated to Nearest rupees) of ₹ 8,30,81,944	83,08,194	
e) Cost of Collection @ 4% of Gross Rent of Buildings of ₹ 8,30,81,944	33,23,278	
Cost of Collection of Income or Receipts from Securities, Stocks etc. @ 1% of such Income.	-	
Deduction of Amount of Repairs in respect of buildings not rented and yielding no income @ 10% of the Estimated Gross Annual Rent as ₹ 69,450	6,945	8,44,35,068
Gross Annual Income chargeable to contribution		29,48,15,579

Date: 28 SEP 2022

*Farhad M. Bhesania*  
FARHAD M. BHESANIA  
PARTNER

Membership No.: 127355  
KALYANIWALLA & MISTRY LLP  
CHARTERED ACCOUNTANTS  
Firm Registration No. 104607W/ W100166  
2nd Floor, Esplanade House,  
29 Hazarimal Somani Marg,  
Fort,  
Mumbai - 400 001.



Address of the Trust:  
Funds & Properties of The Parsi Panchayet Bombay,  
209, Dr. D.N. Road, Fort, Mumbai - 400 001.

*Trustees*  
TRUSTEES

*A.R. Tiwari*  
A.R. Tiwari



# KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

## SCHEDULE IX-D

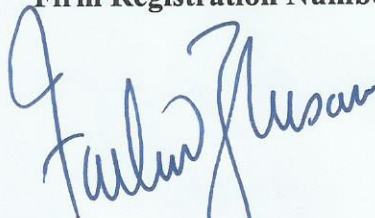
Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act

Sr. No.	Particulars	Details			
		Sr. No.	E-filing Acknowledgement No.	Financial Year	Date of Filing
1.	PAN No. of Trust	AAATF3471C			
2.	Registration No. with date of registration under Section 12AA of the Income Tax Act, 1961 (43 of 1961).	Registration No.: AAATF3471CE19732 Date of Registration: September 24, 2021			
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	(i)	181420711280919	2018-19	September 28, 2019
		(ii)	236340141010221	2019-20	February 1, 2021
		(iii)	252975860240222	2020-21	February 24, 2022
4.	PAN No. of all trustees.	Sr. No.	Name of Trustee	PAN No.	
		(i)	Mrs. Armaity Rustom Tirandaz	AETPT0803P	
		(ii)	Mr. Xerxes Vispi Dastur	AACPD0042R	
		(iii)	Mr. Viraf Dinshaw Mehta	ACPPM7575B	
		(iv)	Mrs. Maharukh Kobad Noble	AAGPN9069E	
		(v)	Mr. Adil Jiji Malia	AFDPM7189J	
		(vi)	Mrs. Anahita Yazdi Desai	AMBPD2156M	
		(vii)	Mr. Hoshang J.B. Jal	AADPJ0977G	

For KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

Firm Registration Number 104607W/W100166



FARHAD M. BHESANIA

PARTNER

Membership Number 127355

UDIN No.: 22127355AVZQMF5284

Place: Mumbai

Date : September 28, 2022

LLP IN : AAH - 3437

REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001

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