

MEMBER PATHWAY AGREEMENT

Dated: 22 June 2023

BETWEEN

CPA AUSTRALIA LTD (ABN 64 008 392 452)

of Level 20, 28 Freshwater Place, Southbank, Victoria, 3006, Australia ("**CPA Australia**")



AND

INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

of ICAN Marg, Satdobato, Lalitpur, Post Box No. 5289, Nepal ("**ICAN**")



each a "**Party**" and together the "**Parties**".

A. RECITALS:

- B. CPA Australia and the ICAN are full members of IFAC and each provides professional qualifications, continuing professional development and a range of other member services to professional accountants in Australia, Nepal and other parts of the world.
- C. The Parties share common interests in the advancement of the accountancy profession, particularly the internationalisation of the profession.
- D. Recognising that global portability is becoming increasingly important for professional accountants around the world, and that the development of quality content will be increasingly important to members in the future, the Parties have agreed that:
- CPA Australia will provide a pathway to ASA membership for eligible members of the ICAN who meet the eligibility criteria as set forth in this Agreement; and
 - The Parties will jointly promote the membership pathways to members of the ICAN, on the terms set out in this Agreement.
- E. Each of the Parties is a self-regulating body governed by provincial, territorial or national legislation.

B. DEFINITIONS

In this agreement (this “MPA” or “Agreement”) (including the Recitals), unless the context specifically requires otherwise:

“**2016 MPA**” means the means the member pathway agreement dated 10 March 2016 between CPA Australia and the ICAN.

“**Articleship Deed**” means an agreement signed before or on commencement of practical training, which is submitted to ICAN as per Rule 24 and in the format provided in Annexure 14 of Nepal Chartered Accountants Rules, 2004.

“**ASA**” means a person designated as an Associate member on the register of Members of CPA Australia.

“**Confidential Information**” means know how, trade secrets and other information of a confidential nature (including all proprietary technical, industrial and commercial information and techniques in whatever form that information may be recorded or stored) and includes Personal Information.

“**CPA**” means a person designated as a Certified Practising Accountant entered in the register of members of CPA Australia.

“**CPD**” means continuing professional development.

“**CPA Program**” means CPA Australia’s professional qualification program of that name.

“**Effective Date**” means the date of this MPA as set out on page 1.

“**F CPA**” means a Fellow Certified Practising Accountant entered in the register as a member of CPA Australia.

“**IES**” means the international educational standards set out and updated from time to time by the IFAC.

“**IFAC**” means the International Federation of Accountants.

“**ICAN Chartered Accountancy Course**” means the name of the ICAN program.

“ICAN CAP-II” means the ICAN Chartered Accountancy Professional II Level course from time to time, which, at Effective Date had the following eligibility criteria:

- i. Passed the CAP-I Level Examination; or
- ii. Be a graduate of post-graduate in Commerce, Business Administration or Management with Account, Audit or Taxation as major subject having secured a minimum of 50% aggregate marks; or
- iii. Be a graduate of post-graduate in Commerce, Business Administration or Management with major subjects other than Account, Audit or Taxation, with a minimum of 55% aggregate marks; or
- iv. Be a graduate of post-graduate in other than (ii) and (iii) above, with a minimum of 60% aggregate marks; and comprise 7 papers divided into two groups as follows:

Group I			Group II		
Paper 1	Advanced Accounting	100 Marks	Paper 4	Financial Management	100 Marks
Paper 2	Audit and Assurance	100 Marks	Paper 5	Cost and Management Accounting	100 Marks
Paper 3	Corporate and Other Laws	100 Marks	Paper 6	Business Communication and Marketing	100 Marks
			Paper 7	Income Tax and VAT	100 Marks

To avoid doubt, completing ICAN CAP-II means passing each of the abovementioned seven (7) papers.

“ICAN CAP-III” means the ICAN Chartered Accountancy Professional III Level course from time to time, which, at Effective Date had the following eligibility criteria:

- i. Passed both groups of ICAN CAP-II Level Examination; and
- ii. Registered as an article trainee under a practising Chartered Accountant by signing an Articleship Deed. It must however be noted that the Articleship Deed must be submitted to ICAN within one (1) month from the date of signing the Articleship Deed; and comprises 8 papers divided into two groups as follows:

Group I			Group II		
Paper 1	Advanced Financial Reporting	100 Marks	Paper 5	Management Information System	100 Marks
Paper 2	Advanced Financial Management	100 Marks	Paper 6	Advanced Taxation	100 Marks

Paper 3	Advanced Audit and Assurance	100 Marks	Paper 7	Advanced Cost and Management	100 Marks
Paper 4	Corporate Laws	100 Marks	Paper 8	Strategic Management and Decision Making Analysis	100 Marks

Completing ICAN CAP-III means completing the article traineeship (evidenced by the Articleship Deed; and passing each of the abovementioned eight (8) papers.

"**Letter Of Good Standing**" means a letter issued by the ICAN to a Member and must include the following information:

- (a) The date on which the Member joined the ICAN;
- (b) The date the Member achieved his/her current membership status at the ICAN;
- (c) The date up to which the Member's membership fees for the ICAN is paid;
- (d) that the Member has completed the requirements under the ICAN CAP-III;
- (e) that the Member is of good standing and not subject to any disciplinary sanctions or investigations; and
- (f) that the Member is not a Member of the ICAN by virtue of the circumstances set out in Clause 2.3.

"**Member(s)**" means:

- (a) in relation to CPA Australia, an ASA, CPA or an FCPA; or
- (b) in relation to the ICAN, an Associate or Fellow on the roll of members of the ICAN.

"**Personal Information**" means any information relating to an identified or identifiable natural person (i.e., a data subject). An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

"**Privacy Law(s)**" means any applicable law, statute, regulation, ordinance, code, standard or requirement of any government, governmental or semi-governmental body which relates to privacy in force in any jurisdiction (to the extent that CPA Australia or the ICAN is subject to the laws of that jurisdiction in connection with this MPA), including but not limited to the *Privacy Act 1988* (Cth) and the *Spam Act 2006* (Cth) (as amended from time to time).

"**Representatives**" means directors, officers, employees, agents, contractors, sub-contractors, governance bodies and/or advisers of any Party.

1. TERM OF THIS MPA

- 1.1 This MPA will commence on the Effective Date and, unless terminated earlier in accordance with the terms of this MPA, will continue for a period of two (2) years.
- 1.2 The Parties will meet in the final year of this MPA to enter into good faith and non-binding discussions to determine whether the Parties enter into a further agreement, and if so, the terms of the new agreement.
- 1.3 If either Party does not intend to enter into a further agreement following the expiration of this MPA, then it will give the other Party a written notice to that effect by no later than ninety (90) days prior to the expiration of this MPA.
- 1.4 The Parties are committed to compliance with the IES set out and updated from time to time by the

IFAC, including (but not limited to):

- (a) IES 2 – Technical Competence;
 - (b) IES 4 – Professional Values, Ethics and Attitudes;
 - (c) IES 5 – Practical Experience; and
 - (d) IES 7 – Continuing Professional Development
- 1.5 Should either Party believes that a new IES or a statement associated with an IES does not serve the public interest, the Parties will discuss the effect of that standard on this MPA.
- 1.6 Should either Party or the relevant governing body (if any) make future changes to its membership requirements, the Party making/subject to the change/s will inform the other Party of those changes and the Parties will determine if the changes materially affect the member pathway. If no agreement can be reached on these matters, this MPA may be terminated by CPA Australia acting reasonably in accordance with Clause 7.
- 1.7 The parties agree that the provisions of the 2016 MPA shall continue in full force and effect until the Effective Date of this MPA, at which time the 2016 MPA shall (notwithstanding the provisions of Clause 10 of the 2016 MPA, which the parties hereby agree are waived) automatically terminate.

2. PATHWAY TO ASA MEMBERSHIP OF CPA AUSTRALIA

2.1 Subject to Clause 3, CPA Australia will admit as an ASA member, any member of the ICAN who:

2.1.1 Pathway 1

- a) Is the holder of a qualification recognised by CPA Australia as meeting its degree requirement, or have at least five years' senior work experience (current at the time of application) in professional accounting;
- b) Has successfully completed the ICAN CAP-III and ICAN practical experience requirements;
- c) Provides the relevant documents requested by CPA Australia, including a Letter of Good Standing from the ICAN (dated within three (3) months of the date of an application for membership); and
- d) Once admitted as an ASA, those Members of the ICAN must undertake and successfully complete the following subjects from the CPA Program:
 - (i) Ethics and Governance;
 - (ii) Strategic Management Accounting;
 - (iii) Financial Reporting; and
 - (iv) Global Strategy and Leadership,

On successful completion of the above CPA Program subjects, the Member of the ICAN is eligible to advance to CPA designation subject to CPA Australia's approval.

2.1.2 Pathway 2

- a) Is the holder of a qualification recognised by CPA Australia as meeting its degree requirements or have at least five years' senior work experience (current at the time of

application) in professional accounting; and

- b) Has successfully completed the ICAN CAP-II exams.
- c) Provides the relevant documents requested by CPA Australia, including a Letter Of Good Standing from the ICAN (dated within three (3) months of the date of an application for membership with CPA Australia); and
- d) Once admitted as an ASA, those Members of the ICAN must undertake and successfully complete all six (6) professional segments of the CPA Program, as set out below:
 - (i) Ethics and Governance;
 - (ii) Financial Reporting;
 - (iii) Strategic Management Accounting;
 - (iv) Global Strategy and Leadership; and
 - (v) Two (2) elective subjects of the CPA Program.
- e) Successfully complete CPA Australia's Practical Experience Requirement.

On successful completion of the above CPA Program subjects, the Member of the ICAN is eligible to advance to CPA designation subject to CPA Australia's approval.

- 2.2 In each pathway category described in Clause 0 above, respectively, the individual must not gain entry through another MPA, any other similar pathway arrangements or special member pathway.
- 2.3 CPA Australia is not obliged to admit as its member any Member of the ICAN who:
 - (a) is the subject of a current investigation or referral to a hearing into his or her professional conduct;
 - (b) has been subject to any disciplinary sanctions within the five (5) years prior to his or her application;
 - (c) has been convicted of a dishonestly offence including but not limited to, fraud, theft, or burglary;
 - (d) is likely to bring CPA Australia into disrepute; and/or
 - (e) is likely to bring the ICAN into disrepute.
- 2.4. CPA Australia will assess the membership application of any Member of the ICAN on a case-by-case basis. The ICAN acknowledges that CPA Australia may require any member of the ICAN who does not meet the criteria set out in Clause 2 to undertake any additional education, examinations, CPD courses or practical work experience that it thinks necessary to ensure that the applicant has the appropriate standards of competence to carry the CPA and/or FCPA designation.

3. MEMBERSHIP REQUIREMENTS

- 3.1 The Parties each acknowledge that the strength of their respective brands is dependent upon the quality of their Members. Accordingly, the ICAN expressly agrees that a decision to not admit an individual Member to CPA Australia membership in circumstances where there are reasonable concerns that the applicant might not uphold the standards of CPA Australia (even if they fulfil the entry requirements set out in Clause 2), is not a breach of this Agreement. In those circumstances, CPA Australia will raise its concerns with the ICAN and the Parties will work in good faith to achieve a resolution of the matter, but the final decision will rest solely with CPA Australia to whom application for membership has been made.
- 3.2 Subject to having appropriate privacy consents as set out in Clause 6, and subject to the other party complying with the relevant Privacy Laws, the ICAN will share with CPA Australia Personal Information about any Members of the ICAN wishing to gain membership of CPA Australia under this MPA with each other, but only for the purposes of:

- (a) allowing CPA Australia verify that the relevant Member is a member of good standing of the ICAN and has met the entry requirements set out in Clause 2, as applicable;
 - (b) ensuring that the relevant Member has retained membership of the ICAN;
 - (c) verifying documentation with the issuing party, that an individual has provided in support of the application for membership with CPA Australia. For the avoidance of doubt, verification of documentation includes but is not limited to verifying if the document was issued by the relevant organisation and is a true and correct copy.
- 3.3 The ICAN will ensure that all of its Members wishing to make an application for membership under this MPA are provided with relevant privacy statements, so those members are aware of the purpose of collection and disclosure of their Personal Information as set out in Clause 3.2 and give consent to those uses.
- 3.4 A member of the ICAN who takes up membership of CPA Australia will be subject to CPA Australia's terms and conditions of membership, including but not limited to:
- (a) CPD requirements;
 - (b) quality assurance requirements;
 - (c) membership terms and professional conduct (investigations and discipline) procedures;
 - (d) professional standards; and
 - (e) any other requirements, terms or conditions which govern membership, from time to time.
- 3.5 To the full extent permitted by Australian law, a Member of the ICAN that gains membership of CPA Australia under the terms of this MPA must retain membership of the ICAN. In the event that a Member ceases to be a member of the ICAN, his or her membership with CPA Australia that has been attained pursuant to this MPA, will automatically cease. CPA Australia has the right to request a ICAN Member confirm its membership with the ICAN at anytime, and this right survives termination and/or expiry of this MPA.

4. PUBLIC ACCOUNTING SERVICES

- 4.1 Nothing in this Agreement provides the Members of the ICAN with rights to:
- (a) conduct public accounting services;
 - (b) sign audited financial statements; or
 - (c) act as a tax agent,
- anywhere in the world.
- 4.2 Any Members wishing to undertake any of the activities set out in Clause 4.1 must obtain such licenses and/or meet such requirements including legislative requirements as may be in force in the relevant country, at the relevant time.

5. JOINT INITIATIVES AND CO-OPERATION

- 5.1 The Parties acknowledge that the value of this Agreement lies in the opportunity to work more collaboratively to:
- (a) forge a framework to promote the pathway initiative to eligible Members with an agreement to promote the pathway initiative 4 to 5 times a year;
 - (b) provide an increased level of service to the Members;
 - (c) undertake joint research initiatives and share views on topics of interest to the accountancy professional both nationally and internationally that may include collaboration of events and initiatives with an emphasis including but not limited to professional ethics, technical research, continuing professional development, professional accountancy training and education;
 - (d) act as advocates within IFAC and regional accounting bodies; and
 - (e) undertake other initiatives from time to time.

- 5.2 No disclosure or announcement relating to the existence or subject matter of this Agreement shall be made or issued by or on behalf of either Party without the prior written approval of the other Party (which approval may be subject to reasonable conditions but shall otherwise not be unreasonably withheld or delayed) provided that these restrictions shall not apply to any disclosure or announcement if required by any law, applicable securities exchange, supervisory, regulatory or governmental body. Nothing in this Agreement will prohibit the Parties from making or sending after the execution by both parties of this Agreement any announcement to its Members informing them of their rights to apply for membership with CPA Australia.

6. CONFIDENTIALITY, PRIVACY AND INTELLECUAL PROPERTY

Confidentiality

- 6.1 This Clause 6 applies to all Confidential Information (including Personal Information) disclosed (whether in writing, verbally or by any other means and whether directly or indirectly) by one party (the "Disclosing Party") to any other party (the "Receiving Party") whether before or after the date of this Agreement.
- 6.2 During the term of this Agreement and after termination or expiration of this Agreement for any reason whatsoever, the Receiving Party shall:
- (a) keep the Confidential Information confidential and shall use physical, electronic and administrative safeguards to maintain the security of the Confidential Information;
 - (b) not disclose the Confidential Information to any other person other than with the prior written consent of the Disclosing Party or in accordance with Clause 6.3; and
 - (c) not use the Confidential Information for any purpose other than the performance of its obligations under this Agreement.
- 6.3 During the term of this Agreement, the Receiving Party may disclose the Confidential Information to any of its Representatives, governance bodies or advisers (the "Recipient") to the extent that it is necessary for the purpose of fulfilling the Receiving Party's obligations in this Agreement (including any required disclosures to their governance bodies for the governance purposes), but only with prior written consent (not to be unreasonably withheld). To avoid doubt, any disclosure of Personal Information under this Agreement will not be disclosed without written consent of the relevant individual.
- 6.4 The Receiving Party shall procure that each Recipient is made aware of and complies with all the Receiving Party's obligations of confidentiality under this Agreement as if the Recipient was a party to this Agreement. The Receiving Party shall remain responsible for any breach of this Clause 6 by the Recipient.
- 6.5 The obligations contained in Clauses 6.2 to 6.4 shall not apply to any Confidential Information which:
- (d) is at the date of this Agreement, or at any time after the date of this Agreement, comes into the public domain other than through breach of this Agreement by the Receiving Party or any Recipient;
 - (e) can be shown by the Receiving Party to the reasonable satisfaction of the Disclosing Party to have been known to the Receiving Party prior to it being disclosed by the Disclosing Party to the Receiving Party;
 - (f) subsequently comes lawfully into the possession of the Receiving Party from a third party;
 - (g) was independently developed by the receiving party without reference to the other Party's confidential information;
 - (h) is required to be disclosed by law or any court of competent jurisdiction, any governmental, official or regulatory authority or any binding judgment, order or requirement of any other competent authority.

Privacy

- 6.6 CPA Australia and the ICAN, each represent and warrant that it and its Representatives will comply with all Privacy Laws in respect of all Personal Information collected, used, disclosed and otherwise handled by them under or in connection with this Agreement.
- 6.7 Without limiting Clause 6.6 above CPA Australia and the ICAN must:
- (a) collect, use, disclose and otherwise deal with Personal Information collected by or on behalf of the Party in the course of or in connection with the Agreement only for the purpose of performing its obligations under this Agreement;
 - (b) co-operate with any reasonable request of the other Party which relates to the protection of Personal Information, including in respect of secure data transfer;
 - (c) co-operate with any reasonable requests or inquiries made by either party to the other in relation to:
 - (i) ensure compliance with any Privacy Laws; and
 - (ii) any interferences or alleged interferences with privacy by or on behalf of CPA Australia or the ICAN under or in connection with this Agreement;
 - (d) ensure that any person(s) authorised to process the Personal Information in accordance with this Agreement have committed themselves to confidentiality or are under an appropriate obligation of confidentiality;
 - (e) implement appropriate technical and organisational measures to ensure the security of the Personal Information obtained and/or processed for the purposes of this Agreement;
 - (f) comply with applicable direct marketing laws regarding any promotion or marketing activity performed under this Agreement; and
 - (g) ensure that it is authorised to collect, use and disclose any Personal Information it may provide to the other Party.

Intellectual Property

- 6.8 The intellectual property of each Party, as at the date of this Agreement will remain the property of the respective Party and nothing in this Agreement will be construed as transferring title or ownership or give rise to any interest in the other Party's intellectual property.
- 6.9 All intellectual property developed pursuant to the terms of this Agreement "**Developed Intellectual Property**" will vest on creation in CPA Australia and, to the extent necessary under applicable law, the ICAN assigns (by this Agreement) to CPA Australia all rights to the Developed Intellectual Property. CPA Australia may exercise all rights without identifying any individual as responsible for creating any particular material.

7. TERMINATION

- 7.1 This Agreement may be terminated by either Party and without cause by giving the other Party no less than sixty (60) days' written notice.
- 7.2 Notwithstanding any other provision contained in this Agreement, either Party, may by way of written notice to the other Party, immediately terminate the Agreement in the event that a Party:
- (a) brings the other party or its Members into disrepute;
 - (b) suffers a material loss of reputation;
 - (c) breaches a material term or condition under this Agreement and such breach is incapable of remedy or is not remedied within fourteen (14) Business Days of written notice given by the non-breaching party to the party in breach of that term or condition;

- (d) ceases to carry on business or threatens to do so, to the extent there is no prohibition at law in respect of such termination; or
- (e) makes material changes to its professional program, practical experience requirement/program, CPD obligations, educational framework, and/or professional standards, that results in the other reasonably believing that the substantial equivalence between professional designations has been materially altered;

- 7.3 All rights and obligations of the parties shall cease to have effect immediately upon termination of this Agreement save that:
- (a) Clauses which are expressed to survive its termination or expiry, or which from their nature or context it is contemplated that they are to survive termination (including Clause 3 (Membership Requirements) and Clause 6 (Confidentiality, Privacy And Intellectual Property), Clause 7 (Termination));
 - (b) any provision of this Agreement necessary for its interpretation or enforcement shall continue in force following termination of this Agreement (for whatever reason) and further save that termination of this Agreement (for whatever reason) shall be without prejudice to the respective rights and liabilities of each of the Parties accrued prior to such termination; and
 - (c) termination of this Agreement shall not prejudice the rights of Members.
- 7.4 Members admitted as a member by CPA Australia under this Agreement will continue to be members of CPA Australia as long as they meet the ongoing requirements for membership (including changes) from time to time. Termination or non-renewal of this Agreement will not result in loss of membership.
- 7.5 Upon termination or expiration of this Agreement, each Party shall promptly return or destroy (at the disclosing party's option) all Confidential Information belonging to the other Party in its possession and shall certify to the disclosing party that this provision has been complied with, except that a Party may retain Confidential Information for the purpose of complying with its membership record keeping obligations, regulatory, statutory and/or contractual obligation of confidentiality.

8. GOVERNING LAW AND DISPUTES

- 8.1 The construction, validity and performance of this Agreement and all non-contractual obligations arising from or connected with this Agreement shall be governed by the laws applicable in the state of Victoria, Australia.
- 8.2 Any dispute that arises between the Parties in the interpretation or application of this Agreement ("**Dispute**") shall prior to any recourse to any third party or court, be referred to the nominees of the CEO of CPA Australia and Executive Director of the ICAN, in the first instance and if the nominees are unable to settle the Dispute within fourteen (14) days, they shall refer the Dispute to the CEO of CPA Australia and Executive Director of the ICAN, in the second instance.

9. NOTICES

- 9.1 Save as otherwise provided in this Agreement, any notice, demand or other communication ("Notice") to be given by any party under, or in connection with, this Agreement shall be in writing and signed by or on behalf of the party giving it. Any Notice shall be served by sending it by email to the address set out in Clause 9.2, marked for the attention of the relevant party set out in Clause 9.2 (or as otherwise notified from time to time in accordance with the provisions of this Clause 9). Any Notice served by email shall be deemed to have been duly given or made as at the time of transmission.

9.2 The addresses and emails of the parties for the purpose of Clause **Error! Reference source not found.** are as follows:

- (i) ICAN
Address: ICAN Office, ICAN Marg, Satdobato, Lalitpur (PO Box – 5289)
Email: ican@ntc.net.np
For the attention of: Executive Director

- (j) CPA Australia
Address: Level 20, 28 Freshwater Place, Southbank VIC Australia 3006
Email: legal@cpaaustralia.com.au
For the attention of: General Counsel

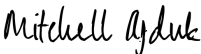
10. GENERAL PROVISIONS

- 10.1 Headings in this Agreement are for convenience only, and do not affect the interpretation of this Agreement.
- 10.2 Unless the context specifically requires otherwise:
 - (a) words importing the singular include the plural and vice versa;
 - (b) words importing any gender include the other genders;
 - (c) words importing persons include corporations, and organisations whether incorporated or not.
- 10.3 This Agreement may be varied from time to time by written agreement of the Parties.
- 10.4 The Parties will do all reasonable things and take all reasonable steps to give effect to the terms of this Agreement.
- 10.5 Each of the Parties will bear their own costs associated with the execution and operation of this Agreement.
- 10.6 This Agreement may be executed in any number of counterparts and by the parties to it on separate counterparts and each such counterpart shall constitute an original of this Agreement but all of which together constitute one and the same instrument. This Agreement shall not be effective until each party has executed at least one counterpart.
- 10.7 Neither party shall be entitled to assign the benefit or burden of any provision of this Agreement without the prior written consent of the other party.
- 10.8 Nothing in this Agreement shall restrict the rights of the Board of CPA Australia and the ICAN respectively to pass binding resolutions in respect of membership admissions, advancements or otherwise.

Executed on: 22 June 2023

EACH OF THE PARTIES agrees to the terms of this Agreement and has caused this Agreement to be executed by its duly authorised representative.

CPA AUSTRALIA LTD

DocuSigned by:

BC1BD867AAC8450...
Signature of witness

Mitche11 Ajduk
Full name of witness

20 June 2023
Date

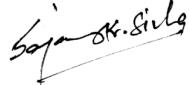
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Signature of authorised signatory

Rowena Buddee
Full name of authorised signatory

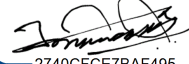
Chief Member Experience Officer
Title of authorised signatory

INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

DocuSigned by:

9622CB2032854DD...
Signature of witness

CA. Sanjay Kumar Sinha
Full name of witness

22 June 2023
Date

DocuSigned by:

2740CFCE7BAF495...
Signature of authorised signatory

CA. Bhaskar Singh Lala
Full name of authorised signatory

President
Title of authorised signatory