



भारतीय सनदी लेखाकार संस्थान  
(संसदीय अधिनियम द्वारा स्थापित)  
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA  
(Set up by an Act of Parliament)

[DISCIPLINARY COMMITTEE BENCH-IV (2025-2026)]  
[Constituted under Section 21B of the Chartered Accountants Act, 1949]

ORDER UNDER SECTION 21B (3) OF THE CHARTERED ACCOUNTANTS ACT, 1949 READ WITH  
RULE 19(1) OF THE CHARTERED ACCOUNTANTS (PROCEDURE OF INVESTIGATIONS OF  
PROFESSIONAL AND OTHER MISCONDUCT AND CONDUCT OF CASES) RULES, 2007.

File No.: [PR/G/308/2023/DD/331/2023/DC/1890/2024]

In the matter of:

Shri Sanjay Sood,  
ROC, Karnataka,  
Ministry of Corporate Affairs  
Kendriya Sadan,  
2<sup>nd</sup> Floor, E Wing, Koramangala,  
Bengaluru – 560034

.... Complainant

Versus

CA. Ritesh Upadhyay (M. No. 546915)  
204, II Floor,  
Sri Nath Market  
Gali Sahtara  
Delhi – 110006

.... Respondent

**MEMBERS PRESENT:**

1. CA. Prasanna Kumar D, Presiding Officer (In person)
2. Adv Vijay Jhalani, Government Nominee (In person)
3. CA. Mangesh P. Kinare, Member (In person)
4. CA. Satish Kumar Gupta, Member (Through VC)

DATE OF HEARING: 26<sup>th</sup> December 2025

DATE OF ORDER: 10<sup>th</sup> February 2026

1. That vide Findings dated 08<sup>th</sup> November 2025 under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Disciplinary Committee was inter-alia of the opinion that **CA. Ritesh Upadhyay (M. No. 546915)** (hereinafter referred to as the **Respondent**) is **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

*C. Sood*



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2. That pursuant to the said Findings, an action under Section 21B (3) of the Chartered Accountants (Amendment) Act, 2006 was contemplated against the Respondent and a communication was addressed to him thereby granting an opportunity of being heard in person/ through video conferencing and to make representation before the Committee on 26<sup>th</sup> December 2025.

3. The Committee noted that on the date of hearing on 26<sup>th</sup> December 2025, the Respondent was present in-person. During the hearing, the Respondent made verbal submissions and also referred to the written representation dated 22<sup>nd</sup> November 2025 on the Findings of the Committee. The Committee noted the verbal and written representation of the Respondent dated 22<sup>nd</sup> November 2025 on the Findings of the Committee, which, inter alia, are as under: -

- There is no direct or forensic evidence proving that signatures on DIR-2 were copy-pasted.
- The directors did not respond to summons issued by ROC under Section 207(3) and did not object when clarification was sought by the Disciplinary Directorate, which indicates absence of any claim of forgery or victimhood.
- M/s Happy Zone Infotech Pvt. Ltd. remains "Active" on MCA records, and had fraud been established, the company would have been struck off, supporting the validity of incorporation documents.
- DIR-2 is an optional attachment to INC-32 (SPICe+) and the ROC could have approved incorporation even without it; certification relates to documents received and not to independent forensic verification of signatures.
- The Respondent has an unblemished professional record and member of ICAI since September 2017, and this is his first disciplinary matter, which should be considered in his favour.
- Take a lenient view, impose minimum penalty, and treat the matter as a technical lapse rather than deliberate misconduct.

4. The Committee considered the reasoning as contained in Findings holding the Respondent 'Guilty' of Professional Misconduct vis-à-vis verbal and written representation of the



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Respondent. The Committee noted that the issues/ submissions made by the Respondent as aforesaid have been dealt with by it at the time of hearing under Rule 18.

5. Thus, keeping in view the facts and circumstances of the case, material on record including verbal and written representation of the Respondent on the Findings, the Committee was of the view that the Respondent admitted to having relied upon a colleague for the execution of the assignment. Owing to the restrictions imposed during the COVID-19 pandemic, he did not physically meet the Director(s) and instead relied on communication through electronic mail. The Committee expressed concern over the Respondent's reliance on a person who was not a Chartered Accountant for the said assignment, as well as his failure to independently verify the authenticity of the documents and the signatures appended thereon. Hence, the Professional Misconduct on the part of the Respondent is clearly established as spelt out in the Committee's Findings dated 08<sup>th</sup> November 2025 which is to be read in consonance with the instant Order being passed in the case.

6. Accordingly, the Committee was of the view that the ends of justice would be met if punishment is given to him in commensurate with his Professional Misconduct. Further considering the Respondent's request for leniency, the Committee has taken a lenient view.

7. Thus, the Committee ordered that the Respondent i.e. CA. Ritesh Upadhyay (M. No. 546915), be REPRIMANDED and also imposed a fine of Rs. 5,000/- (Rupees Five Thousand Only) upon him which shall be paid within a period of 60 days (Sixty) from the date of receipt of the order.

Sd/-

(CA. PRASANNA KUMAR D)  
PRESIDING OFFICER

Sd/-

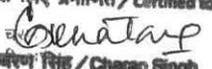
(ADV VIJAY JHALANI)  
GOVERNMENT NOMINEE

Sd/-

(CA. MANGESH P. KINARE)  
MEMBER

Sd/-

(CA. SATISH KUMAR GUPTA)  
MEMBER

सत्यापित होने के लिए प्रमाणित / Certified to be True Copy  
  
कार्यकारी अधिकारी / Charan Singh  
अनुशासनात्मक निदेशालय / Executive Officer  
अनुशासनात्मक निदेशालय / Disciplinary Directorate  
भारतीय सनदी लेखाकार संस्थान  
The Institute of Chartered Accountants of India  
आई.सी.ए.आई. भवन, सी-1, सेक्टर-1, नोएडा-201301 (उ.प्र.)  
ICAI Bhawan, C-1, Sector-1, Noida-201301 (U.P.)

**CONFIDENTIAL**

**DISCIPLINARY COMMITTEE [BENCH – IV (2025-2026)]**

**[Constituted under Section 21B of the Chartered Accountants Act,1949]**

**Findings under Rule 18(17) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.**

**File No:PR/G/308/2023/DD/331/2023/DC/1890/2024**

**In the matter of:**

**Shri Sanjay Sood,  
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2<sup>nd</sup> Floor, E Wing,  
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Bengaluru – 560034**

**.....Complainant**

**Versus**

**CA. Ritesh Upadhyay (M. No. 546915)  
204, II Floor,  
Sri Nath Market  
Gali Sahtara  
Delhi – 110006**

**.....Respondent**

**MEMBERS PRESENT:**

- 1. CA. Prasanna Kumar D, Presiding Officer (in person)**
- 2. Adv. Vijay Jhalani, Government Nominee (in person)**
- 3. CA. Mangesh P Kinare, Member (in person)**
- 4. CA. Satish Kumar Gupta, Member (in person)**

**DATE OF FINAL HEARING : 5<sup>th</sup> August 2025**

**PARTIES PRESENT:**

**Respondent : CA. Ritesh Upadhyay (In person)**

**1. Background of the Case:**

- 1.1. The Respondent had facilitated the incorporation of a Company which seems to be part of network of companies created using dummy directors who were the employee of Skylinks Technologies Pvt. Ltd. located on the same address and linked to Higeeki Services Pvt. Ltd. mainly operated by Chinese Nationals.**

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**2. Charges in brief:**

- 2.1. DIR-2 form (Consent to act as director) submitted along with the incorporation form 'INC-32' (SPICe+ form) certified by the Respondent, of M/s Happy Zone Infotech Pvt. Ltd (hereinafter, referred to as '**Company**'), had only copy pasted signatures of both the Directors namely Mr. Ishrath Ahmedia and Ms. Savita Sambha Piraji. It is, therefore, alleged that the Respondent has failed in discharging the duties with due diligence as he facilitated the operationalization of this company.

**3. The relevant issues discussed in the Prima Facie Opinion dated 10<sup>th</sup> April 2024 formulated by the Director (Discipline) in the matter, in brief, are given below:**

- 3.1. It is noted that the application for incorporation of the Company in form INC-32/SPICe+ dated 18-01-2022 was certified by the Respondent with two Indian directors namely Mr. Ishrath Ahmedia and Ms. Savita Sambha Piraji in the below manner:

*"I RITESH UPADHYAY member of ..... having office at SECOND FLOOR SRI NATH MARKET SHSHSTRA AJMARI GATE DELHI 110006 who is engaged in the formation of company declared that I have been duly engaged for the purpose of certification of this form. It is hereby also certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I **have verified the above particulars (including attachment(s)) from the original/certified records maintained by the applicant** which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed."*

- 3.2. Further, DIR-2 form which is the subject matter of the allegation, is noted to be a consent form required to be submitted by the person to the proposed company of his consent to act as director there and is submitted along with the incorporation application of the proposed company in compliance with Section 7(1)(g) of the Companies Act, 2013 read with Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and Rule 17 of Companies (Incorporation) Rules, 2014.
- 3.3. Accordingly, in the extant case, two DIR-2 forms in respect of two directions of the proposed company namely Mr. Ishrath Ahmedia and Ms. Savita Sambha Piraji, were

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submitted along with the incorporation application in INC-32/SPICe+. On perusal of such DIR-2 forms-, it was noted that these were physically signed by the respective directors and comprised their credentials/basic details which explained their identity such as Fathers' name, address, PAN, Adhaar, Mobile Number, Occupation, Date of Birth etc.

3.4. Hence, in the light of above certification made by the Respondent on incorporation application, he had indirectly undertook that he had verified the authenticity of the signatures of the directors along with their credential details stated in respective DIR-2 forms while the Complainant department by alleging such signatures as pasted has raised the concern over the authenticity of the directors that they may not have signed such consent form and it was submitted along with incorporation form not by themselves rather by some Chinese nationals using their details without their knowledge. This concern further increases with the fact that these two directors in question were also the subscribers to the Memorandum of Association of the Company and Ms. Savita Sambha Piraji, one of such subscribers had certified and filed the incorporation application of the Company in INC-32/SPICe+ form.

3.5. In this Regard the Respondent in his defence in Written Statement is noted to have stated that the signatures did not appear to him as pasted over such DIR-2 and he had no reason to doubt those signatures. Further, he has clearly stated that he had performed the assignment of certification of incorporation application of the Company based on the verification of the documents/attachments he received through an email dated 13-01-2022 from Mr. Fahadullah Hasmi who got such assignment to him through his (Respondent) associate Mr. Vikky Kumar . On perusal of the referred email dated 13-01-2022 it is noted that Mr. Fahadullah Hashmi had nothing specified/explained about the professional assignment of certification of INC-32/SPICe+ form to be done by the Respondent rather just requested Mr. Vikky, the stated associate of Respondent, to affix DSC. Five attachments are also noted submitted along with such email. Thus, from the defence of the Respondent, it was apparent that the Respondent had never met such directors rather he had no idea about who the directors were of the proposed company he incorporated and based on the documents he received through email, had certified INC-32 including alleged form DIR-2. It was also clear from his submission that he neglected/failed to check the original copy of the said document.

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3.6. It was observed that the Respondent did not know the Directors/subscribers of the Company in question neither he was aware that the Company was being formed with their consent as the email through which he got the assignment and all the related documents of incorporation, is noted sent by some Mr. Fahadullah Hasmi as stated in preceding para. There was neither any other evidence on record to show that the Respondent was appointed by those directors/subscribers to incorporate the Company or to show that the process of incorporation of Company on their behalf was being carried out with their knowledge. Thus, it was viewed that when the Respondent had never dealt with those directors/subscribers of the Company in any manner directly or indirectly, he could not be reasonably satisfied himself about the authenticity of their alleged signatures affixed on DIR-2 form and merely based upon the trust on some Mr. Fahadullah, he had assumed that the signatures were genuine and affixed by them only without applying any due diligence. Hence, at this stage the Respondent cannot be exonerated from the allegation.

3.7. Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 10<sup>th</sup> April 2024 opined that the Respondent was prima facie **Guilty** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949. The said items of the Schedule to the Act, states as under:

**Item (7) of Part I of the Second Schedule**

*"A chartered accountant in practice shall be deemed to be guilty of professional misconduct, if he:*

X                      X                      X                      X                      X                      X

*(7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties."*

3.8. The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 15<sup>th</sup> July 2024. The Committee on consideration of the same, concurred with the reasons given against the charges and thus, agreed with the prima facie opinion of the Director (Discipline) that the Respondent is prima facie **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part 1 of Second Schedule to the Chartered Accountants Act, 1949 and accordingly, decided to proceed further under Chapter V of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

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4. **Dates of Written Submissions/ Pleadings by the Parties:**

The relevant details of the filing of documents in the instant case by the parties are given below

S.no.	Particulars	Dated
1.	Date of Complaint in Form 'I' filed by the Complainant	28 <sup>th</sup> June 2023
2.	Date of Written Statement filed by the Respondent	12 <sup>th</sup> October 2023
3.	Date of Prima Facie Opinion formed by Director (Discipline)	10 <sup>th</sup> April 2024
4.	Written Submissions filed by the Respondent after PFO	12 <sup>th</sup> September 2024
5.	Written Submissions filed by the Complainant after PFO	----

5. **Written Submissions filed by the Respondent:**

The Respondent *vide* letter dated 12<sup>th</sup> September 2024 had, inter alia, made the submissions which are given as under:-

- a) The appearance of boxes around the signatures in the scanned DIR-2 form is due to technical artifacts such as Optical Character Recognition (OCR) errors, annotations, or PDF conversion issues.
- b) The signatures were physically signed by the Directors and scanned, and no evidence has been provided by the Complainant to substantiate the claim that the signatures were copy-pasted.
- c) DIR-2 was an optional attachment to the incorporation form INC-32 (SPICe+ form). The ROC could have accepted the incorporation form even without DIR-2.
- d) The company, M/s Happy Zone Infotech Pvt. Ltd., is still listed as "Active" in the Ministry of Corporate Affairs (MCA) records. This fact contradicts the allegations, as any proven wrongdoing would have led to the company being struck off the register.
- e) Despite requests from the Disciplinary Directorate, the Complainant failed to provide additional evidence or a rejoinder to the Respondent's written statement. Specifically, the Complainant did not submit:
  - Documents proving the alleged copy-pasting of signatures.
  - Statements or objections from the Directors denying their signatures on DIR-2.
- f) The Disciplinary Directorate sought clarification from the Directors regarding their consent to act as directors in DIR-2. The Directors did not respond or raise objections, indicating their consent was genuine.

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- g) The Respondent has stated that the company never opened a bank account or conducted any operations, rendering the incorporation process futile.

6. **Brief facts of the Proceedings:**

Details of the hearing(s) fixed and held/ adjourned in the said matter are given as under-

Particulars	Date of Meeting(s)	Status
1 <sup>st</sup> Hearing	18 <sup>th</sup> September 2024	Part heard and adjourned.
2 <sup>nd</sup> Hearing	05 <sup>th</sup> August 2025	Hearing concluded and Decision taken.

- 6.1 On the day of hearing held on 18<sup>th</sup> September 2024, the Committee noted that the Respondent was present in person and the Authorized Representative of the Complainant was present through Video conferencing mode. Being the first hearing of the case, the Respondent was put on Oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges against him and then the charges as contained in prima facie opinion were read out. On the same, the Respondent replied that he is aware of the charges and pleaded 'Not Guilty' to the charges leveled against him. View of Rule 18(9) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee adjourned the case to a future date. The case was part heard and adjourned.
- 6.2 On the day of final hearing held on 5<sup>th</sup> August 2025, the Committee noted that the Respondent was present in person. However, the Complainant was not present despite the fact that notice of the hearing was duly served upon him. The Committee enquired from the Respondent since the composition of the Committee had changed subsequent to the last hearing held on 18/09/2024 in this case, whether he wished to have a de-novo hearing or may continue from the stage it was last heard. The Respondent opted for de-novo hearing and accordingly the Respondent was administered on Oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges against him and then the charges as contained in prima facie opinion were read out. On the same, the Respondent replied that he is aware of the charges and pleaded 'Not Guilty' to the charges levelled against them

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- 6.3 The Committee asked the Respondent to make submissions. The Respondent stated that he had already filed his written submissions dated 12/09/2024, which were subsequently re-forwarded by him vide email dated 30/07/2025. The Committee noted that the Respondent, while reiterating his submissions dated 12/09/2024, stated that he had undertaken the assignment based on documents received through email from Mr. Vikky Kumar and one Mr. Fahadullah Hashmi upon whom he placed his trust. Thereafter, the Committee enquired from the Respondent whether he personally met the Directors of the Company and due diligence was undertaken by verifying the relevant incorporation documents etc. from the records of the company.
- 6.4 In response, the Respondent stated that the Directors were based in Bangalore, and due to COVID-19 related restrictions in January 2022, he was unable to travel to Bangalore to meet them in person. Thereafter, upon being asked as to how the payment for the said assignment was received, the Respondent submitted that he had received the professional fees from Mr. Fahadullah Hashmi.
- 6.5 Based on the documents/material and information available on record and the oral and written submissions made by the Respondent, and on consideration of the facts of the case, the Committee concluded the hearing in subject matter and took the decision on the conduct of the Respondent.

**7. Findings of the Committee:**

The Committee noted the background of the case as well as oral and written submissions made by Respondent, documents / material on record and gives its findings as under: -

- 7.1 The Committee noted that it is alleged that DIR-2 Form (consent to act as director) submitted along with the incorporation from INC-32 (SPICe+ Form) certified by the Respondent, of M/s Happy Zone Infotech Pvt Ltd, had only copy pasted signature of both directors namely Mr Ishrath Ahmedia and Ms Savita Sambha Piraji and not actually affixed.
- 7.2 The Committee noted that the Respondent stated that he had undertaken the assignment based on documents received through email from Mr. Vikky Kumar and one Mr. Fahadullah Hashmi upon whom he placed his trust. On perusal of the email, it is

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noted that Mr. Fahadullah Hashmi had nothing specified / explained about the professional assignment of certification of INC-32/SPICe+ form to be done by the Respondent rather just requested Mr Vikky Kumar, the stated associate of the Respondent, to affix DSC. Thereafter, the Committee enquired from the Respondent whether he personally met the Directors of the Company and due diligence was undertaken by verifying the relevant incorporation documents etc. from the records of the company. In response, the Respondent stated that the Directors were based in Bangalore, and due to COVID-19 related restrictions in January 2022, he was unable to travel to Bengaluru to meet them in person. Thereafter, upon being asked as to how the payment for the said assignment was received, the Respondent submitted that he had received the professional fees from Mr. Fahadullah Hashmi rather than the Company (M/s Happy Zone Infotech Pvt Ltd.) for which the professional services were rendered by the Respondent. The Committee observed that when the Respondent had never dealt with the directors/subscribers of the Company in any manner directly or indirectly, he could not be reasonably satisfied himself about the authenticity of their alleged signature affixed on DIR-2 and merely based upon the trust on Mr. Fahadullah, he had assumed that the signatures were genuine affixed by them only.

- 7.3 The Committee noted that the Registrar of Companies, Karnataka informed ICAI that RoC had issued summons under section 207(3) of the Companies Act, 2013 to both the directors of the Company, but they did not co-operate and did not attend the summons.
- 7.4 In regard to copy-pasted signature on DIR Form-2 submitted along with Form INC-32, the Respondent denied the allegation, asserting that the signature on Form DIR-2 was original and not copy-pasted. He attributed the appearance of rectangular boxes in the PDF to technical reasons, stating that the Form was received via email during Covid restrictions. The Committee observed that physical signatures generally do not produce rectangular boxes unless altered or pasted. The Committee noted that the Respondent had failed to provide conclusive evidence to substantiate his claim. The Committee observed that the Respondent did not obtain confirmation from the Director(s) regarding the authenticity of the signature, which was crucial to his defense.
- 7.5 The Respondent stated that the company has not filed financial statements or conducted any operations since incorporation. The Respondent claimed no connection with the company beyond the incorporation process and stated that the company is active, as

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per MCA master data. The Committee noted that the Directors are not listed as active; and that the Respondent insisted on the accuracy of the Master Data but did not provide corroborative evidence by way of confirmation from the Director(s).

- 7.6 The Committee noted that the Respondent had admitted to relying on a colleague for the assignment. He did not physically meet the Director(s) due to Covid restrictions and relied on email communication. The Committee expressed concern over the Respondent's reliance on a non-Chartered Accountant for the assignment and his failure to verify the authenticity of documents and signatures.
- 7.7 The Committee further noted that there is no evidence on record to indicate that the Respondent was appointed by the directors/subscribers to incorporate the Company, or that the incorporation process was carried out with their knowledge
- 7.8 The Committee noted that the Respondent in his declaration given in Form INC-32 had undertaken that he had opened all the attachments to Form and verified these to be as per requirements, complete and legible. The Committee emphasized that as a Chartered Accountant, the Respondent was duty-bound to ensure due diligence, verify the authenticity of signatures and documents, and maintain proper documentation. The Committee observed that reliance on a non-Chartered Accountant colleague and the lack of physical verification of documents by the Respondent are lapses in the conduct of professional assignment. The Committee opined that the Respondent had failed to provide conclusive evidence to refute the allegations of copy-pasted signatures. His reliance on technical explanations and the absence of confirmation from the Director demonstrated lack of due diligence in the conduct of his professional duties.
- 7.9 Therefore, in view of these facts, the Committee was of the view that the Respondent had given wrong certification and he should have exercised due diligence and verified the form in relation to consent of Directors of the Company for appointment.
- 7.10 In view of the above, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

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**8. Conclusion:**

In view of the findings stated in above paras, vis-à-vis material on record, the Committee gives its findings as under:

<b>Charges (as per PFO)</b>	<b>Findings</b>	<b>Decision of the Committee</b>
Para 2.1 as above.	Para 7.1 to 7.10 as above.	<b>GUILTY</b> Item (7) of Part I of Second Schedule.

9. In view of the above observations, considering the oral and written submissions of the Complainant and the Respondent and material on record, the Committee held the Respondent **GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949.

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**Sd/-**

**(CA. PRASANNA KUMAR D)  
PRESIDING OFFICER**

**Sd/-**

**(ADV. VIJAY JHALANI)  
GOVERNMENT NOMINEE**

**Sd/-**

**(CA. MANGESH P KINARE )  
MEMBER**

**Sd/-**

**(CA SATISH KUMAR GUPTA)  
MEMBER**

**DATE: 08<sup>th</sup> November 2025**

**PLACE: Noida**