AGENDA

Meeting of the Unit Approval Committee of Special Economic Zone for IT/ITES of Gigaplex Estate Pvt. Ltd. - SEZ.

VENUE : Conference Hall, BFC Building, 2nd Floor, Behind the Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai - 400 096.

DATE : Tuesday, 30th October, 2018.
Meeting of the Unit Approval Committee of Special Economic Zone for IT/ITES of Gigaplex Estate Pvt. Ltd. - SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Tuesday, 30th October, 2018.

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</tr>
<tr>
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<td>Application for Change in Shareholding Pattern – M/s. Alight HR Services Private Limited</td>
</tr>
</tbody>
</table>

*********************************************************
Minutes of the 39th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Gigaplex Estate Pvt. Ltd. - SEZ - at Arola, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 27.09.2018 at BFC Building, SEEPZ-SEZ, Mumbai - 400 096.

1. Name of the SEZ : M/s. Gigaplex Estate Pvt. Ltd.
2. Sector : IT/ITES.
3. Meeting no : 39th
4. Date : 27.09.2018

Members Present:

1. Shri. V. P. Shukla
   Jt. Development Commissioner
   SEEPZ-SEZ
   : Member

2. Shri. Rajeev Kesarwani
   Jt. Commissioner,
   : Nominee of Commissioner of Income Tax,
     Mumbai

3. Shri. B. S. Mangat
   Deputy Commissioner
   : Nominee of the Commissioner of GST
     (Service Tax)

4. Shri. Jai Pal
   Deputy DGFT
   : Nominee of the Additional DGFT,
     Mumbai

5. Shri. M. H. Hingorani
   Asstt. Commissioner Customs
   : Nominee of Commissioner of Customs.
     Mumbai

6. Shri. Uday Yadav
   Field Officer
   : Nominee of MPCE, Mumbai.

Special Invitee:-

1. Shri. Pravin Chandra
   : Jt. Development Commissioner
     (Pune-Cluster)

Agenda Item No. 1: Confirmation of Minutes of the 38th meeting held on 26.07.2018.

The Minutes of the 38th Meeting held on 26.07.2018 were confirmed.
Agenda Item No. 02: Approval of Service Provider for Food and Beverages Kiosks for the welfare of the employees of the units of M/s. Gigaplex Estate Pvt. Ltd.-SEZ.

After deliberation, the committee approved leasing out Built up space to M/s. Shree Samarth Enterprise for setting up of Food and Beverages Kiosks at Unit No. 14 (F&B Outlet), 2nd Floor, Bldg. No. 2, Centre Food Court Area, Gigaplex Estate Pvt. Ltd.-SEZ in terms of Rule 11(5) of SEZ Rules, 2006 subject to fire NOC and benefit under SEZ Act and Rule shall not be available to the Vendor.

Agenda Item No. 03: Approval of Sharing of Common Infrastructure facilities of M/s. Here Solutions India Pvt. Ltd. at Gigaplex Estate Pvt. Ltd.-SEZ.

After deliberation, the Committee directed the Specified Officer to verify the details of infrastructure proposed to be shared and submit the Report. The Committee also directed the unit to submit the financial and exemption details as sought by the Joint Commissioner of Income Tax for examination and submission of his comments. The Committee deferred the proposal.

The meeting ended with the vote of thanks to the Chair.

[Signature]
Chairperson-cum-
Development Commissioner
GOVT. OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI

***************
AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL
COMMITTEE

------------

a. Proposal: -

Application of M/s. Gigaplex Estate Pvt. Ltd.-SEZ for approval of two
Service Providers for Food and Beverages Kiosks for the welfare of the
employees of the units situated in their SEZ.

b. Specific Issue on which decision of UAC is required: -

Application of M/s. Gigaplex Estate Pvt. Ltd.-SEZ for approval of two Service
Providers for Food and Beverages Kiosks for the welfare of the employees of the
units situated in their SEZ.

c. Relevant provisions of SEZ Act, 2005 & Rules, 2006/Instruction/
Notification:

In terms of Rule 11(5) of SEZ Rules, 2006.

d. Other Information: -

M/s. Gigaplex Estate Pvt. Ltd.-SEZ has been granted Formal Approval
No. F. 1/5/2011-SEZ Dated 06.01.2012 as Developer in Sector Specific
Special Economic Zone for It/ITES at Plot No. 5, MIDC Knowledge Park Airoli,
Navi Mumbai and Maharashtra.

The Developer has not stated whether Service Providers will avail any
Indirect and Direct tax benefits available under the SEZ Scheme.
The Developer vide letter dated 22.09.2018 has submitted following
details of the Service Providers:

<table>
<thead>
<tr>
<th>Service Provider Number</th>
<th>Location</th>
<th>Area Brand</th>
<th>Scope</th>
<th>Documents Enclosed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>First Padmin, next to bu</td>
<td>1183 sqft</td>
<td>Running and “operating a cafe under</td>
<td>• Term Sheet</td>
</tr>
<tr>
<td></td>
<td>ilding no. 4, Gigaplex Es</td>
<td></td>
<td>the trade mark/trade name of “Sta</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>t”</td>
<td></td>
</tr>
<tr>
<td>Private Limited</td>
<td>Unit No. 11, Food Court Area, 2nd Floor, Bldg. No. 2, Gigaplex Estate Pvt. Ltd., IT/ITES SEZ</td>
<td>689 6th Floor, Carpet Area</td>
<td>Providing of Services for running, managing and operating the Food and Beverages Kiosk under the brand / trade name “Asian Bistro”</td>
<td>• Map</td>
</tr>
</tbody>
</table>

As per provision to Rule 11(S) of SEZ Rules, 2006 “The Developer may, with the prior approval of the Approval Committee, grant on lease land or built up space, for creating facilities such as canteen, public telephones booths, first aid centres, crèche and such other facilities as may be required for exclusive use of the unit.”


e. **ADC Recommendation:**

The Proposal of the Developer for approval of two Service Providers for Food and Beverages Kiosks for the welfare of the employees of the units in terms of Rule 11 (S) of SEZ Rules, 2006 before UAC for consideration.

***************
Gigaplex Estate Private Limited

22nd September 2018

To,
The Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai 400 096

Sub: Application for approval of Service Provider
Ref.: Gazette Notification No.S.O. 1695 (E) dated 11/06/2013 amended vide Notification no. S.O. 595 (E) dtd. 18/02/2015 and S.O. 3535 (E) dated 30/01/2017 for an area of 16.52 Ha.

Sir,

We are a developer of IT/ITES SEZ situated at Plot No. IT-5, Trans Thane Creek Industrial Area, Airoli Knowledge Park, Village Airoli and Dighe, District Thane, Maharashtra.

We have already developed the facilities for Food and Beverages Kiosks for the welfare of the employees of the units situated in our said SEZ and would like to appoint the following operator for providing the services of running, managing and operating one of the Kiosks:

<table>
<thead>
<tr>
<th>Service Provider</th>
<th>Location</th>
<th>Area</th>
<th>Brand</th>
<th>Scope</th>
<th>Documents Enclosed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Starbucks Private Limited</td>
<td>First Podium, next to building no. 4, Gigaplex Estate Private Limited, IT/ITES SEZ</td>
<td>1183 sqft. Carpet area</td>
<td>Starbucks</td>
<td>Running and &quot; Operating a café under the trade mark / trade name of &quot;Starbucks- A Tata Alliance&quot;, &quot; Starbucks Coffee – A Tata Alliance&quot;</td>
<td>- Term Sheet - Map</td>
</tr>
<tr>
<td>2 The Asian Bistro</td>
<td>Unit No. 11, Food Court Area, 2nd Floor, Bldg. No.2, Gigaplex Estate Private Limited, IT/ITES SEZ</td>
<td>689 sqft carpet area</td>
<td>Asian Bistro</td>
<td>Providing of Services for running, managing and operating the Food and Beverages Kiosk under the brand / trade name &quot;Asian Bistro&quot;</td>
<td>- Letter of Intent - Map</td>
</tr>
</tbody>
</table>

CIN : U45202MH1990PTC057919
Regd. Off.: Raheja Tower, Plot No. C-30, Block 'G', Bandra Kurla Complex, Bandra (E), Mumbai - 400 051.
Phone: +91-22-2656 4000 Fax: +91-22-2656 4004 Website: www.krahejacorp.com
Gigaplex Estate Private Limited

We have already received the Fire NOC from the Chief Fire Officer of MIDC for the said buildings and enclosing the same for your ready reference. We request you to kindly approve the above Service Providers and oblige.

Thanking you,

Yours truly
For Gigaplex Estate Private Limited

Authorized Signatory

CC: Specified Officer – Gigaplex SEZ

Encl:a/a
25.10.2018

To,
The Development Commissioner,
SEEPZ - SEZ,
MIDC - Andheri.


Ref. - Our Application letter dated 22.09.2018

Sir,

This has a reference to captioned subject and aforementioned communication.

Enclosed herewith SEZ online application for two Service Providers 1) M/s. Starbucks Pvt. Ltd., Mumbai 2) The Asian Bistro, Mumbai, for operating facilities for Food and Beverages Kiosks for the welfare of the Units situated in our SEZ.

Requesting you to kindly grant us permission for Service provider in the forth coming meeting of Approval Committee for its approval.

We had submitted the same application in SEZ online system vide Free Form Request ID no.421800271653 & 421800271863.

Thanking you.

With Regards,

For Gigaplex Estate Pvt. Ltd.

[Signature]

Authorized Signatory

Encl: 1) SEZ Online Free Form Req. ID No. 421800271653 & 421800271863

2) Application letter dated 22.09.2018
**SEZOncile-System Generated Application to lease out space for in processing area for common services**

<table>
<thead>
<tr>
<th>Request ID.</th>
<th>421800271093</th>
<th>Submission Date:</th>
<th>25-Oct-2010</th>
</tr>
</thead>
</table>

**LEASE OUT SPACE FOR IN PROCESSING AREA FOR COMMON SERVICES**

<table>
<thead>
<tr>
<th>DC Name:</th>
<th>DC SEEPZ SEZ Mumbai</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEZ Name:</td>
<td>Gigaplex Estate Private Limited</td>
</tr>
<tr>
<td>Entity Name:</td>
<td>Gigaplex Estate Pvt Ltd</td>
</tr>
<tr>
<td>Entity Address:</td>
<td>Plot No: IT-5, Airoli Knowledge Park, TTC Industrial Area, MIDC, Digha &amp; Airoli Village, District Thane, Maharashtra, India, 400708</td>
</tr>
<tr>
<td>LOA issued for:</td>
<td>Developer</td>
</tr>
<tr>
<td>LOA No.:</td>
<td>F.1/5/2011-SEZ</td>
</tr>
<tr>
<td>LOA Issue Date:</td>
<td>06-Jan-2012</td>
</tr>
<tr>
<td>LOA Expiry Date:</td>
<td>05-Jan-2015</td>
</tr>
<tr>
<td>Type of SEZ:</td>
<td>IT &amp; ITES - SEZ</td>
</tr>
<tr>
<td>SEZ Sector:</td>
<td>IT &amp; ITES - SEZ</td>
</tr>
</tbody>
</table>

**Details of lease out space for in processing area for common services:**

Application for Approval of Service Provider at Gigaplex - SEZ, Airoli, Service Provider - The Asian Bistro, Location - Unit no. 11, Food Court Area, 2nd Floor, Bldg. No. 02, Gigaplex - SEZ, Area - 689 Sqft. Carpet Area. Brand - Asian Bistro Scoope - providing of Services for Running, managing and operating the Food and Beverages Kiosk under the Brand Trade name ASIAN BISTRO.

**Request reason and description:**

Application for Approval of Service Provider at Gigaplex - SEZ, Airoli, Service Provider - The Asian Bistro, Location - Unit no. 11, Food Court Area, 2nd Floor, Bldg. No. 02, Gigaplex - SEZ, Area - 689 Sqft. Carpet Area. Brand - Asian Bistro Scoope - providing of Services for Running, managing and operating the Food and Beverages Kiosk under the Brand Trade name ASIAN BISTRO.
GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI
***************
AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a. Proposal:
   Application for Additional list of Service required for Authorized Operations of – M/s. HERE Solutions India Pvt. Ltd. – IDO-6 (Gigaplex-SEZ).

b. Specific Issue on which decision of UAC is required:
   Approval of additional List of Services required for authorized operations as follows:-

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>List of proposed services for approval</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Business and Management Consultant's Services</td>
<td>Such professional services are required from various consultants for day to day operations of their SEZ unit such as SEZ, Other taxation advisory etc. Further said services are not covered under management maintenance or repair services approved under default list of services as prescribed by Ministry of Commerce &amp; Industry.</td>
</tr>
<tr>
<td>2</td>
<td>Club or Association Service</td>
<td>Such services are required in relation to be avail membership of EPCES or any other business / industries association.</td>
</tr>
<tr>
<td>3</td>
<td>Event Management Services</td>
<td>Such services are required in relation to availing services from event management service provider for conducting events, clients visit within SEZ and expo within SEZ only.</td>
</tr>
<tr>
<td>4</td>
<td>Foreign Exchange Broker service</td>
<td>Such services are required for obtaining / conversion of foreign exchange, which is required to be paid to employees travelling abroad for official purpose of SEZ Unit.</td>
</tr>
</tbody>
</table>

C. Relevant Provisions:
   In terms of Rule 10 of SEZ Rules, 2006.

d. Other Information:
M/s. HERE Solutions India Pvt. Ltd –IDO-6 (GIGAPLEX-SEZ) has been granted Letter of Approval No. SEEPZ-SEZ/NEW-SEZ/GIGASEZ/HERE/03/2018-19/18540, dated 18.07.2018 for setting up of a SEZ Unit No. 901 to 9th Floor, Building No. 04, Gigaplex Estate Private Limited, IT Plot No. 5, Airoli Knowledge Park, TTC Industrial Area, Airoli (W), Navi Mumbai – 400 708 - for Information Technology And Information Technology Enabled Services. The LOA is valid up to 17.07.2019.

e. ADC Recommendation:

The proposal of the unit for additional list of Service in terms of Rule 10 of SEZ Rules, 2006 is placed before the Approval Committee for consideration.

**************************************************************************
Date :- 09.10.2018

To,
The Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai-400096
Maharashtra.

Sub: Application for Approval of Additional list of services required in relation to the Authorized Operation for our SEZ Unit.

2. SEZ Online Request ID: 421800257922

Dear Sir,

With reference to the above, which requires a list of specified services for authorized operations for unit needs to be approved by Unit approval committee for availing exemption from payment of GST on services availed for Authorized Operations.

In this backdrop, we hereby request your good office to kindly grant us an approval for additional lists of services required for Authorized operations as required for our SEZ Unit located at Unit No.901, 9th Floor, Building No. 4, Gigaplex Estate Private Limited-SEZ, IT Plot No. 5, Airoli Knowledge Park, TTC Industrial Area, Airoli (W), Navi Mumbai- 400708.

List of Additional Services is enclosed herewith as Annexure-I.

Kindly acknowledge the receipt and grant us an approval of the same.

Thanking you,

For HERE Solutions India Ltd- IDO-6

Kiran Suryakant Prabhakar Mahambre
Sr. Manager Workplace Resources
Annexure-I

Additional List of Services required for authorized operations

<table>
<thead>
<tr>
<th>Sr No.</th>
<th>List of Approved Services</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Business and Management consultant's services.</td>
<td>Such professional services are required from various consultants for day to day operations of our SEZ unit such as SEZ Consultancy services, Other taxation advisory etc. Further said services are not covered under management maintenance or repair services approved under default list of services as prescribed by ministry of commerce &amp; Industry.</td>
</tr>
<tr>
<td>2</td>
<td>Club or association service</td>
<td>Such services are required in relation to be avail membership of EPCES or any other business/industries association</td>
</tr>
<tr>
<td>3</td>
<td>Event Management Services (Within SEZ only)</td>
<td>Such services are required in relation to availing services from event management service provider for conducting events, client visits within SEZ and expo within SEZ only.</td>
</tr>
<tr>
<td>4</td>
<td>Foreign Exchange Broker service</td>
<td>Such services are required for obtaining/conversion of foreign exchange, which is required to be paid to employees travelling abroad for official purpose of SEZ Unit</td>
</tr>
</tbody>
</table>

[Signature]
GOVERNMENT OF INDIA
OFFICE OF THE DEVELOPMENT
COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE,
ANDHERI (EAST), MUMBAI
***************
AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL
COMMITTEE

-----------------

a. Proposal: -

Application for default list of services required for Authorized
Operations of – M/s. HERE Solutions India Pvt. Ltd., Gigaplex-SEZ.

b. Specific Issue on which decision of UAC is required:

The proposed service is covered under default list of services
approved by MOC&I. The justification submitted by the unit is as
follows:-

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>MOC&amp;I approved default list of services</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Construction Services</td>
</tr>
<tr>
<td></td>
<td>Such services are required for carry out certain activities which are in the nature of civil works for the said unit, which are in the nature of construction. Hence the same is said to be required for carrying out the authorized operations.</td>
</tr>
</tbody>
</table>

Justification

c. Relevant Provisions:


d. Other Information:

M/s. HERE Solutions India Pvt. Ltd. (Gigaplex-SEZ) has been granted Letter of Approval vide this office letter No. SEEPZ/NEWSEZ/GIGAPLEX-TANE/HSIPL/09/2016-17/04356
Dated 02.03.2017 for setting up of a SEZ unit at 4th Floor, Building No.
2, IT Plot No. 5, M/s. Gigaplex Estate Pvt. Ltd. - SEZ, Thane-Belapur Road, Airoli Knowledge Parks, Airoli, Navi Mumbai - 400 708 - for Information Technology and Information Technology Enabled Services. The LOA is valid up to 01.03.2022.

e. ADC Recommendation:

- Matter is examined & said services is not related directly related to their authorized operation. Moreover, there is no construction activity is to be carried out in the warm cell provided by the Developer for setting up SEZ Unit. Hence, this issue is put up before UAC for consideration.
October 1, 2018.

To,
The Office of Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai-400096

Subject: Request for approval of default list of Specified services required for Authorized Operation for our SEZ unit. (Unit -V)

Ref: I. Letter of Approval No. SEEPZ/NEW-SEZ/GIGAPLEX-THANE/HSIPL/09/2016-17/04356 Dated: 02.03.2017

SEZ Online Request ID No. 421800254072.

Dear Sir,

With reference to the above, which requires a list of specified services for authorized operations for unit needs to approve by Unit approval Committee for availing exemption from payment of GST on services availed for Authorised Operations.

In this backdrop, we hereby request your good office to kindly grant us an approval for additional lists of services required for Authorized operations as required for our SEZ unit.

List of additional Services is enclosed herewith as Annexure-1.

Kindly acknowledge the receipt and grant us an approval of the same.

Thanking You,

For HERE Solutions India Pvt. Ltd

Authorized Signatory

16G58
54018
Default List of Services approved by Department of Commerce

<table>
<thead>
<tr>
<th>Sr No.</th>
<th>List of Approved Services</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Construction Services</td>
<td>Such services are required for carry out certain activities which are in the nature of civil works for the said unit, which are in the nature of construction. Hence the same is said to be required for carrying out the authorized operations</td>
</tr>
</tbody>
</table>
a. Proposal: -

Application for default list of services required for Authorized Operations of – M/s. HERE Solutions India Pvt. Ltd., Gigaplex-SEZ.

b. Specific Issue on which decision of UAC is required:

The unit has submitted the approval of following services along with justification. It is also stated that the services are covered under default services approved vide MOC&I vide letter No. F. No. D.12/19/2013-SEZ, Dated 02.01.2018, however, the same are not directly related to SEZ unit as they are not required to carry out any construction activities.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Default List No.</th>
<th>Default List of Services</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>43</td>
<td>Site Formation &amp; Clearan</td>
<td>Such services are required for clearance of waste material from site, debris etc</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ce, excavation earth movi</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ng</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>57</td>
<td>Construction Services</td>
<td>Such services are required for carry out certain activities which are in the nature of civil works for the said unit, which are in the nature of construction. Hence the same is said to be required for carrying out the authorized operations.</td>
</tr>
<tr>
<td>3</td>
<td>12</td>
<td>Commercial &amp; Industrial Construction Services</td>
<td>Such services are required for carry out certain activities which are in the nature of civil works for the said unit, which are in the nature of construction. Hence the same is said to be required for carrying out the authorized operations.</td>
</tr>
</tbody>
</table>

**c. Relevant Provisions:**


**d. Other Information:**

M/s. HERE Solutions India Pvt. Ltd. (Gigaplex-SEZ) has been granted Letter of Approval vide this office letter No. SEEPZ/NEWSEZ/GIGAPLEX-THANE/HSIPL/05/2015-16/06471/02018 Dated 21.04.2016 for setting up of a SEZ unit at Unit No. 1, Office Floor (3rd Floor), Building No. 2, IT Plot No. 5, M/s. Gigaplex Estate Pvt. Ltd.-SEZ, Thane-Belapur Road, Airoli Knowledge Parks, Airoli, Navi Mumbai - 400 708 - for Information Technology and Information Technology Enabled Services. The LOA is valid up to 20.04.2021.

**e. ADC Recommendation:**

- Matter is examined & said services are not related to their authorized operation. Hence, this issue is put up before UAC for consideration.

***************************************************************************************
October 1, 2018.
To,
The Office of Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai-400096

Subject: Request for approval of default list of Specified services required for Authorised Operation for our SEZ unit. (Unit -IV)


SEZ Online Request ID No. 421800254061.

Dear Sir,

With reference to the above, which requires a list of specified services for authorized operations for: unit needs to approve by Unit approval Committee for availing exemption from payment of GST on services availed for Authorised Operations.

In this backdrop, we hereby request your good office to kindly grant us an approval for additional lists of services required for Authorized operations as required for our SEZ unit.

List of additional Services is enclosed herewith as Annexure-1.

Kindly acknowledge the receipt and grant us an approval of the same.

Thanking You,

For HERE Solutions India Pvt. Ltd

[Signature]

Authorized Signatory

HERE Solutions India Pvt. Ltd.
Unit No. 305 - 309, 3rd Floor, AC UNIT, Multi-Storey Building, SEEPZ MIDC, Andheri - East, Mumbai - 400096, Maharashtra, India

CHI: UT39005ED309BFC798755 T +91 022 6607 9900 F +91 022 6607 9901 here.com

Site Address
Gigaplex Estate Private Limited-SEZ,
3rd Floor, Building No. 2, IT Plot No. 5,
Airoli Knowledge Park, TEC Industrial Area,
Airoli, Navi Mumbai - 400708,
Maharashtra, India

T +91 022 6607 9990
<table>
<thead>
<tr>
<th>Sr No.</th>
<th>List of Approved Services</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Site Formation and Clearance, Excavation</td>
<td>Such services are required for Import of goods for construction of new Building</td>
</tr>
<tr>
<td></td>
<td>Earth Moving</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Construction Services</td>
<td>Such services are required for carry out certain activities which are in the nature of civil works for the said unit, which are in the nature of construction. Hence the same is said to be required for carrying out the authorized operations</td>
</tr>
<tr>
<td>3</td>
<td>Commercial or industrial construction services</td>
<td>Such services are required for carry out certain activities which are in the nature of civil works for the said unit, which are in the nature of construction. Hence the same is said to be required for carrying out the authorized operations</td>
</tr>
</tbody>
</table>
a. Proposal :-
Application of the unit M/s. Alight HR Services Pvt. Ltd. for Change of 100% Shareholding Pattern. The unit is located in M/s. Gigaplex Estate Pvt. Ltd.-SEZ.

b. Specific Issue on which decision of UAC is required :-
Application of the unit M/s. Alight HR Services India Pvt. Ltd. for Change of 100% Shareholding Pattern.

c. Relevant provision of SEZ, Act, 2005 & Rules:
Instruction No. 89 dated 17.05.2018 & Instruction No. 90 dated 3.8.2018.

d. Other Information :
M/s. Alight HR Services Pvt. Ltd. has been granted LOA No. SEEPZ/NEW-SEZ/GIGAPLEX-TANE/AHSIPL/13/2017-18/05663,dated 06.03.2018 for IT/ITES Services. The LOA is valid upto 05.03.2019. The unit has sought approval of change of shareholding pattern. The details are as follows:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Previous Shareholders</th>
<th>Name of Current Shareholders</th>
<th>% Share</th>
<th>Date of Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tempo[Mauritius] Holdco</td>
<td>Wipro Limited</td>
<td>70.09%</td>
<td>99.8</td>
</tr>
<tr>
<td>2</td>
<td>Mr. Sandeep Aggarwal (nominee shareholder of Tempo (Mauritius) Holdco),</td>
<td>Jointly held by the nominee shareholder of Wipro Limited [as the first holder] and Wipro Limited</td>
<td>2.00%</td>
<td>0.10</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>70.00%</td>
<td>10.00</td>
</tr>
</tbody>
</table>

--2/-

The change in shareholding patterns is more than 50% and there is no change in name of Company after change in shareholding pattern. Further, the unit has stated that they were proposed sale purchase agreement (SPA), wherein the shares of Alight HR Services India Pvt. Ltd. will be transferred from current shareholders to new shareholders on date of close as per the said SPA.

Further the issue of Change of Entrepreneur was discussed in the 69th BOA Meeting and subsequently 79th BOA Meeting. The issue was also discussed by MOC&d with Department of Legal Affairs. The Department of Legal Affairs has pointed that as there is no explicit or implicit provisions in the SEZ Act inter alia prohibiting Change of Name, Change of Shareholding Pattern and Business transfer arrangements and the same is permissible under the Companies Act, 2013, it may not be legally correct to say that such changes are not allowed. However, since there is no explicit provision in the SEZ Act, it is for the administrative department to take policy decision to facilitate such transfer subject to the safeguards that the same is not misused by evolving a scheme under the sub section (1) of Section 10 of the Act or by making an amendment in the Act. Accordingly, BOA approved the proposal of Change of Shareholdings. Ministry vide instruction No. 89 dated 17.05.2018 and 90 dated 3.8.2018 has clarified that the proposal of change of shareholding pattern may be undertaken with the approval of Approval Committee.

e. DC’s Recommendation:–
In view of above the proposal of M/s. Alight HR Services India Pvt. Ltd. for Change of 100% Shareholding Pattern recommended to UAC for consideration.

*******************************
Alight Solutions

Alight HR Services India Private Limited
(Formerly known as Aon HR Services India Private Limited)

CIN: U74999DL2016PTC305940

Registered Office:
710 | Ansol Chambers II | Bhikoji
Cama Place | New Delhi-110066.

Corporate Office:
Building 2 | Condor Techspace
IT/ITES, SEZ | Tiki, Sector-48 |
Gurugram- 122018 | Haryana | India.

Phone: +91.124.4471500
Fax: +91.124.3079900
alightsolutions.com

Receipt No - 45/2018/NS

Alight/Gigaplex-Thane/18-19/001

Dated-10th October 18

The Development commissioner
SEEPZ, Special Economic Zone,
Ministry of Commerce and Industry,
Andheri (East), Mumbai-400 069.

Subject: Approval for Change in ownership of unit of Alight HR Services India Pvt. Ltd., located in the Gigaplex Building 3, 2nd and 3rd floor, TTC Industrial Area, Mindspace Airoli (West), Navi Mumbai, 400708

Reference: Your office letter No. SEEPZ/New-SEZ/Gigaplex-Thane/AHSIPL/13/2017-18/20618 dated 10.08.2018

Dear Sir,

This is reference to your office letter F.No.SEEPZ/New-SEZ/Gigaplex-Thane/AHSIPL/13/2017-18/20618 dt.10.08.2018 (Copy enclosed) vide which you have asked us to submit few more documents to consider the request for the changes in ownership, we are submitting the below documents for your kind consideration and approval.

1. Board resolution certificate for change of shareholding pattern.
2. List of Directors of before and after change of shareholding pattern
3. C.A Certified copy of Pre-Post shareholding pattern.
4. Application through SEZ online

In view of this, we request you to kindly consider our proposal and request you to provide approval at the earliest.

Thanking You,

For Alight HR Services India Pvt. Ltd.

Raj Kumar Singh
Manager
(Authorized Signatory)

[Signature]

Sensitivity: Internal & Restricted
EXTRACT OF THE MINUTES OF BOARD OF DIRECTORS MEETING OF ALIGHT HR SERVICES INDIA PRIVATE LIMITED HELD ON AUGUST 31, 2018 AT BENGALURU

AUTHORIZATION TO EXECUTE DOCUMENTS FOR SEZ PURPOSES

"RESOLVED THAT Mr. Ajaykumar Keezhke Veettil, Mr. Kumaraguru Bharan, Mr. Prasad Vasanth Rao Bangude and Mr. Raj Kumar Singh be and are hereby severally authorized to carry out the following acts on behalf of the Company:

1. To sign and execute all necessary documents required in connection with setting up of a new unit and to complete all formalities with relevant authorities for obtaining necessary approvals.

2. To sign all agreements, leases, deeds and/or other documents and present such documents for registration of new unit before the sub registrar or other appropriate authority(ies) and do all such acts, deeds and things as may be expedient and proper in this regard.

3. To sign all agreements, letters and other documents and to make any necessary amendments/modifications thereof for registrations pertaining to SEZ/STPI/DGFT/MOC/Customs related activities.

RESOLVED FURTHER THAT the aforesaid authorisations will continue to be in effect unless revoked, cancelled or modified by a resolution of the Board of Directors.

RESOLVED FURTHER THAT any Director of the Company be authorized to provide extracts/certified copy of the aforesaid resolution as may be necessary."

Certified True Copy
For Alight HR Services India Private Limited

Aneesh Garg
Director
(DIN: 03317491)
## List of Directors

<table>
<thead>
<tr>
<th>S. No</th>
<th>Name of Directors</th>
<th>Father's Name</th>
<th>Residence Address</th>
<th>Date of Birth (DOB)</th>
<th>PAN</th>
<th>DIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sandeep Kumar Aggarwal</td>
<td>Mr. Madan Lal Aggarwal</td>
<td>H.No.104 Sector-17A Gurgaon 122001</td>
<td>21/05/1975</td>
<td>ADTPA3002E</td>
<td>2833775</td>
</tr>
<tr>
<td>3</td>
<td>Dalbir Singh Sahrawat</td>
<td>Mr. Balbir Singh Sahrawat</td>
<td>Flat No 6A Block No Gh6 Orchid Gardens Suncity Sector 54 Farrukhnagar Gurgaon 122001</td>
<td>24/01/1972</td>
<td>ACTPS9332G</td>
<td>7605858</td>
</tr>
</tbody>
</table>

*Alight Solutions*
*Alight HR Services India Private Limited*  
(Formerly known as Aan HRServices India Private Limited)

CIN: U74999DL2016PTC303940  
Registered Office:  
710 I Arsal Chambers II,6 Bikaaji Coma Place I New Delhi-110066, India.  
Corporate Office:  
Building No.2 I Cond: TS-190/15/1450-1110-65, Tikri 1 Sector-48 I Gurgaon - 122018 I Haryana, India.  
Phone: +91-124-4471500  
Fax: +91-124-3079900  
alightsolutions.com
23 Jul 2018

The Development Commissioner
SEEPZ Special Economic Zone,
Andheri East Area Mumbai-400096
Maharashtra

Subject: Proposed Change in ownership of unit of Alight HR Services India Pvt Ltd located in the Special Economic Zone Unit No.201& 202 2nd Floor And 302, 3rd Floor, Building No. 3. Mindspace-Airoli West, Plot No.1.T-5, MIDC, Airoli Knowledge Park, T.T.C Industrial Area, Airoli West, Navi Mumbai – 400708, of M/s Gigaplex Estate Private Limited

Respected Madam/Sir,

We, Alight HR Services India Pt Ltd have a unit in Special Economic Zone (SEZ) located in Mumbai having letter of Approval No. SEEPZ/NEW-SEZ/GIGAPLEX-THANE/AHSIP/13/2017-18/05663 dated 06 Mar 2018 (LOA). A copy of LOA granted to us is attached as Annexure-1

We are party to proposed Sale-Purchase agreement (SPA), wherein the shares of Alight HR Services India Pvt Ltd will be transferred from current shareholders to new shareholders on date of close as per the said SPA. Pre-post shareholding pattern is enclosed as Annexure -2

The SPA is being filed with Competition Commission of India (CCI) for approval and the same would be effective once the approval is granted by CCI

The company wishes to intimate your office of this impending change in the ownership of aforesaid SEZ unit

We will comply with the relevant statutory requirements to effect such a change. Information/documents that may be required for smooth administration of this change will be submitted accordingly

Thank you,

Regards,

For Alight HR Services India Pvt Ltd

[Signature]

Authorized signatory

Alight Solutions
Alight HR Services India Private Limited
(Formerly known as Aon HR Services India Private Limited)

CIN: U74990DL2016PTC305940
Registered Office:
7101 Ansal Chambers II, I Bhikaji Cama Place I New Delhi-110066, India.
Corporate Office:
Building No.2 I Candor Techspace IIT/ITES, SEZ, Tikri I Sector-48 I Gurgaon - 122018 I Haryana, India.
Phone: +91-124-4471500
Fax: +91-124-3079900
alightsolutions.com

[Signature]

8129
21/3/18

[Signature]
### SCHEDULE 1
SELLER AND SALE SHARES AS ON THE EXECUTION DATE

<table>
<thead>
<tr>
<th>NAME OF SHAREHOLDER</th>
<th>NUMBER OF SHARES</th>
<th>% SHAREHOLDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tempo (Mauritius) Holdco</td>
<td>7,009,998</td>
<td>99.99%</td>
</tr>
<tr>
<td>Mr. Sandeep Aggarwal (nominee shareholder of Tempo (Mauritius) Holdco), holding Income Tax Permanent Account Number ADTPA3002E</td>
<td>2</td>
<td>0.01%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,010,000</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
## SCHEDULE 2

**SHAREHOLDING OF THE COMPANY AS OF COMPLETION**

<table>
<thead>
<tr>
<th>NAME OF SHAREHOLDER</th>
<th>NUMBER OF SHARES</th>
<th>% SHAREHOLDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wipro Limited</td>
<td>7,009,998</td>
<td>99.99%</td>
</tr>
<tr>
<td>Jointly held by the nominee shareholder of Wipro Limited (as the first holder) and Wipro Limited</td>
<td>2</td>
<td>0.01%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,010,000</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>