

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई
ANDHERI (EAST), MUMBAI.

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कार्यसूची के लिए
AGENDA FOR

मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के आईटी/आईटीईएस के
लिए क्षेत्र विशिष्ट विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक

MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC
SPECIAL ECONOMIC ZONE FOR IT/ITES OF M/s. CAPGEMINI
TECHNOLOGY SERVICES INDIA LIMITED.

स्थल : सम्मेलन कक्ष, दूसरी मंजिल, विकास आयुक्त का कार्यालय, सीपज़-सेज़,
अंधेरी (पूर्व), मुंबई

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

दिनांक : सोमवार, 25 नवंबर, 2024

DATE : Monday, 25th November, 2024

समय : अपराह्न 03:30 बजे

TIME : 03:30 P.M.

सोमवार, 25 नवंबर, 2024 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड - सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M/s. Capgemini Technology Services India Limited - SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Monday, 25th November, 2024.

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| <p>कार्यसूची मद सं. 06 Agenda Item No. 06</p> | <p>एफएसआर-06 - मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के वित्त वर्ष 2020-21 (प्रथम ब्लॉक) और वित्त वर्ष 2021-22 से वित्त वर्ष 2023-24 (द्वितीय ब्लॉक) के लिए प्रदर्शन की निगरानी।</p> <p>FSR-06 - Monitoring performance for the FY 2020-21 (1st Block) and FY 2021-22 to FY 2023-24 (2nd Block) of M/s. Capgemini Technology Services India Limited.</p> | <p>111 to 142</p> |
| <p>कार्यसूची मद सं. 07 Agenda Item No. 07</p> | <p>एफएसआर-07 - मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड के वित्त वर्ष 2020-21 (प्रथम ब्लॉक) और वित्त वर्ष 2021-22 से वित्त वर्ष 2023-24 (द्वितीय ब्लॉक) के लिए प्रदर्शन की निगरानी।</p> <p>FSR-07 - Monitoring performance for the FY 2020-21 (1st Block) and FY 2021-22 to FY 2023-24 (2nd Block) of M/s. Capgemini Technology Services India Limited.</p> | <p>143 to 175</p> |
| <p>कार्यसूची मद सं. 08 Agenda Item No. 08</p> | <p>मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड-सेज़ में स्थित मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड की यूनिट-1 के एलओए के साथ 06 मौजूदा यूनिट यानी यूनिट-2, 3, 4, 5 और 6 के एलओए के विलय के लिए आवेदन।</p> <p>Application for Merger of LOAs of 06 existing units i.e. Unit-2, 3, 4, 5 and 6 with LOA of unit-1 of M/s. Capgemini Technology Services India Limited located at M/s. Capgemini Technology Services India Limited-SEZ.</p> | <p>176 to 275</p> |

विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में 28.10.2024 को द्वितीय तल, सीपज़ सेवा केंद्र, सीपज़-सेज़, मुंबई में आयोजित मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड - सेज़, पवई, मुंबई के बहु क्षेत्र विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 36वीं बैठक का कार्यवृत्त

Minutes of 36th Meeting of the Approval Committee for Multi Sector Special Economic Zone of M/s. Capgemini Technology Services India Limited - SEZ, at Powai, Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 28.10.2024, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1. सेज़ का नाम : मेसर्स कैपजेमिनी टेक्नोलॉजी सर्विसेज इंडिया लिमिटेड – सेज़
Name of the SEZ : M/s. Capgemini Technology Services India Limited - SEZ
2. सेक्टर : आईटी/आईटीईएस
Sector : IT/ITES
3. मीटिंग नंबर : 36वीं
Meeting no : 36th
4. दिनांक : 28.10.2024
Date : 28.10.2024

उपस्थित सदस्य/Members Present:

| क्रमांक Sr. No. | सदस्यों का नाम Name of Members | पद का नाम Designation | संगठन Organization |
|--------------------|--|---|--|
| 1 | श्री सी. पी. एस. चौहान Shri. C. P. S. Chauhan | संयुक्त विकास आयुक्त, Jt. Development Commissioner | सीपज़-सेज़ SEEPZ-SEZ |
| 2 | श्री लीडर पणिक्कर Shri. Leider Panicker | संयुक्त आयुक्त आयकर Joint Commissioner Income Tax | आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai |
| 3 | श्री हिमांशु धर पांडे Shri. Himanshu Dhar Pandey | उप निदेशक डीजीएफटी Deputy Director DGFT | अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai |
| 4 | श्री विलास कामतकर Shri. Vilaas Kamatkar | अधिकारी (उद्योग) Officer (Industries) | डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra |
| 5 | श्रीमती मीरा रामकृष्ण Smt. Meera Ramkrishan | सहायक आयुक्त, सीमा शुल्क Asstt. Commissioner of Customs | सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती Nominee of Commissioner of Customs, General, Air Cargo, Sahar |
| 6 | डॉ. प्रसाद वरवंटकर Dr. Prasad Varwantkar | उप विकास आयुक्त, Dy. Development Commissioner, SEEPZ-SEZ तथा विनिर्दिष्ट अधिकारी Specified Officer | सीपज़-सेज़ SEEPZ-SEZ तथा कैपजेमिनी-सेज़ Capgemini-SEZ |

श्री हनीश राठी, एडीसी (न्यू सेज़), श्रीमती रेखा नायर, एडीसी (न्यू सेज़) और श्री जी. एस. भंडारी, एडीसी (न्यू सेज़) बैठक में सहायता और सुचारू संचालन के लिए शामिल हुए

Shri. Hanish Rathi, ADC (New SEZ), Smt. Rekha Nair, ADC (New SEZ) and Shri. G.S. Bhandari, ADC (New SEZ) also attended for assistance and smooth functioning of the meeting.

कार्यसूची मद संख्या 01 : दिनांक 31.05.2024 को आयोजित 35वीं बैठक के कार्यवृत्त की पुष्टि

दिनांक 31.05.2024 को आयोजित 35वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई

कार्यसूची मद संख्या 02 : वित्त वर्ष 2019-20 से वित्त वर्ष 2023-24 के लिए यूनिट मेसर्स कैपजेमिनी आईटी सॉल्यूशंस इंडिया प्राइवेट लिमिटेड के प्रदर्शन की निगरानी करना (LOA No: SEEPZ/NEWSEZ/CAPGEMINI-SEZ/05/2019-20/20562 Dtd: 17.10.2019) (Original LOA)

वर्ष 2019-20 से 2023-24 के लिए वार्षिक निष्पादन रिपोर्ट इकाई द्वारा प्रस्तुत की गई इकाई ने 2019-20 से 2023-24 के दौरान संचयी आधार पर 8142.10 लाख रुपये का सकारात्मक एनएफई हासिल किया है

निर्णय:- विचार-विमर्श के बाद समिति ने एसईजेड नियम, 2006 के नियम 54 के अनुसार मेसर्स कैपजेमिनी आईटी सॉल्यूशंस इंडिया प्राइवेट लिमिटेड (कैपजेमिनी-एसईजेड) के प्रदर्शन को नोट किया

साथ ही विनिर्दिष्ट अधिकारी, फेस्टस-एसईजेड को यह सत्यापित करने का निर्देश दिया गया कि डीएसपीएफ पर लाभ लिया गया है या नहीं और डीएसपीएफ भरने में देरी का औचित्य भी मांगा गया

अध्यक्ष को धन्यवाद ज्ञापन के साथ बैठक समाप्त हुई

Agenda Item No. 01: Confirmation of Minutes of the 35th meeting held on 31.05.2024.

The Minutes of the 35th Meeting held on 31.05.2024 were confirmed with consensus.

Agenda Item No 02: Monitoring Performance of the unit M/s. Capgemini IT Solutions India Private Limited for the FY 2019-20 to FY 2023-24. (LOA No: SEEPZ/NEWSEZ/CAPGEMINI-SEZ/05/2019-20/20562 Dtd: 17.10.2019) (Original LOA)

The Annual Performance Report for the years 2019-20 to 2023-24 was submitted by the unit. The unit has achieved positive NFE of Rs. 8142.10 Lacs on cumulative basis during the 2019-20 to 2023-24.

Decision:- After deliberation the Committee Noted the performance of M/s. Capgemini IT Solutions India Private Limited (Capgemini-SEZ) in terms of Rule 54 of SEZ Rules, 2006.

Also Specified Officer, Festus-SEZ was directed to verify that, whether benefits are taken on DSPF or not and also Seek justification on delay in filling in DSPF.

Meeting ended with the vote of thanks to the Chair.

(ज्ञानेश्वर पाटील, आईएसएस)
अध्यक्ष-सह-विकास आयुक्त,
सीपज़-सेज़

Digitally signed by Dnyaneshwar Bhalchandra Patil
Date: 2024.11.06 14:54:18 IST

| दिनांक 28.10.2024 को आयोजित यूएसी बैठक के लिए की गई कार्रवाई Action taken for the UAC Meeting held on 28.10.2024 | | | |
|---|---|---|---------------------------------|
| सेज़ का नाम/ Name of SEZ | इकाई का नाम/ Name of Unit | विषय/ Subject | की गई कार्रवाई/ Action Taken |
| Capgemini- SEZ | M/s. Capgemini IT Solutions India Private Limited | Monitoring Performance of the unit M/s. Capgemini IT Solutions India Private Limited for the FY 2019-20 to FY 2023-24. | Noted. |

FINAL SCRUTINY REPORT 02/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- 6th, 7th & 8th Floors, Building No.5 Plot No. IT-5,
M/s. Capgemini Technology Services India Limited-SEZ, Airoli Knowledge Park,
TTC Industrial Area, Airoli, Navi Mumbai -400708

Block period: - 2019-20 to 2023-24 (2nd Block)

Financial Year: - 2019-20 to 2023-24 (1st to 5th Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2014-15 to 2018-19 (1st Block) was placed in the 49th Meeting of the Approval Committee held on 02.01.2020, wherein the Committee noted the performance of the unit for the years 2014-15 to 2018-19, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Total |
|---------------------|----------|----------|----------|----------|----------|-----------|
| FOB value of export | 28796.00 | 30236.00 | 31747.00 | 33335.00 | 35002.00 | 159116.00 |
| FE Outgo | 2140.00 | 2012.00 | 2087.00 | 2367.00 | 2250.00 | 10856.00 |
| NFE | 26656.00 | 28224.00 | 29660.00 | 30968.00 | 32752.00 | 148260.00 |

(II) Performance as compared to projections for the period 2019-20 to 2022-23.

(Rs. In Lakhs)

| Year | Projected | Export | F.E. OUTGO | | | | | | |
|---------|-----------|------------------------|----------------------------------|------------------------|------------------|-------------|------------------------|------------------|------------------------|
| | | Actual (As per APR) | Raw Material (Goods/Services) | | | C.G. import | | | Other outflow |
| | | | Projected | Actual (As per APR) | As per NSDL Data | Projected | Actual (As per APR) | As per NSDL Data | Actual (As per APR) |
| 2019-20 | 28796.00 | 24088.74 | 0.00 | 0.00 | 0.00 | 2140.00 | 295.63 | 295.63 | 7.82 |
| 2020-21 | 30236.00 | 13446.37 | 0.00 | 0.00 | 0.00 | 2012.00 | 912.00 | 912.00 | 17.97 |
| 2021-22 | 31747.00 | 16895.49 | 0.00 | 0.00 | 0.00 | 2087.00 | 0.00 | 0.00 | 24.50 |
| 2022-23 | 33335.00 | 17798.12 | 0.00 | 0.00 | 0.00 | 2367.00 | 0.00 | 23.42 | 0.00 |
| 2023-24 | 35002.00 | 18384.11 | 0.00 | 0.00 | 0.00 | 2250.00 | 100.66 | 99.06 | 0.00 |
| Total | 159116.00 | 90612.83 | 0.00 | 0.00 | 0.00 | 10856.00 | 1308.29 | 1330.11 | 50.29 |

(III) Cumulative NFE achieved during the block period 2019-20 to 2023-24.
(Rs. in Lakhs)

(A) Cumulative NFE achieved as per APR

| Year | Cumulative Projections NFE | Cumulative NFE Achieved As per APR (Coloumn 9) | Cumulative % NFE Achieved |
|---------|----------------------------|--|---------------------------|
| 2019-20 | 26656.00 | 23927.15 | 89.77 % |
| 2020-21 | 54880.00 | 37110.58 | 67.62 % |
| 2021-22 | 84540.00 | 53736.60 | 63.57 % |
| 2022-23 | 115508.00 | 71289.75 | 61.71 % |
| 2023-24 | 148262.00 | 89418.83 | 60.31 % |

(B) NFE for scrutiny period:-

(Rs. in Lakhs)

| Year | FOB value of export | FE Outgo | Calculated NFE (As per Scrutiny) | Cumulative NFE (As per APR) | Projected NFE |
|-----------------------|---------------------|----------|----------------------------------|-----------------------------|---------------|
| As per APR FY 2019-20 | 24088.74 | 161.59 | 23,927.15 | 23,927.15 | 26656.00 |
| As per APR FY 2020-21 | 13446.37 | 262.94 | 13,183.43 | 37,110.58 | 28224.00 |
| As per APR FY 2021-22 | 16895.49 | 269.47 | 16,626.02 | 53,736.60 | 29660.00 |
| As per APR FY 2022-23 | 17798.12 | 244.97 | 17,553.15 | 71,289.75 | 30968.00 |
| As per APR FY 2023-24 | 18384.11 | 255.04 | 18,129.07 | 89,418.82 | 32752.00 |

(ii) Capital Goods Amortized Values table:-

| Year | CG Imp. 4B(v) | Amortized Value |
|-----------|---------------|-----------------|
| 2014-2015 | 425.84 | 42.58 |
| 2015-2016 | 326.58 | 32.66 |
| 2016-2017 | 46.37 | 4.64 |
| 2017-2018 | 89.26 | 8.93 |
| 2018-2019 | 354.00 | 35.40 |
| 2019-2020 | 295.63 | 29.56 |
| 2020-2021 | 912.00 | 91.20 |

| | | |
|--------------|-----------------|--------------|
| 2021-2022 | - | - |
| 2022-2023 | - | - |
| 2023-2024 | 100.66 | 10.07 |
| Total | 2,550.34 | 91.20 |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

| LOA No. & Date | 1. SEEPZ-SEZ/NEW-SEZ/GIGAPLEX - THANE/02/2014-15/12576, DATED 20.10.2014 (Original LOA) 2. SEEPZ-SEZ/NEW-SEZ/GIGAPLEX - THANE/02/2014-15/12576/01856, DATED 28.01.2020 (Renewal) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-----------------|----------------|-----------------|-------|-----------|-------|-----------|---------|-----|-----|-----|-----|-----|--------|---------|-----|-----|-----|--------|---------|-----|-----|------|--------|---------|-----|-----|-----|--------|---------|-----|-----|------|--------|
| Validity of LOA | 28.12.2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item(s) of manufacture/ Services | Development of Computer Software, Information Technology and Information Technology Enabled Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date of commencement of production | 29.12.2014 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Execution of BLUT | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pending CRA Objection, if any | Yes, CRA Objection AM No. 12 - 'Improper monitoring of SEZ Units shown in the SEZ Online system' is pending. This office vide letter dated 16.06.2022 submitted the inferences for reference and requested to convey CRA to drop the audit para and Letter dated 11.11.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. of employees: As below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Year</th><th>Project ed Men</th><th>Projected Women</th><th>Men</th><th>Women</th><th>Total</th><th>Average %</th></tr> </thead> <tbody> <tr> <td>2019-20</td><td rowspan="5">945</td><td rowspan="5">541</td><td>318</td><td>156</td><td>474</td><td>31.90%</td></tr> <tr> <td>2020-21</td><td>318</td><td>156</td><td>474</td><td>31.90%</td></tr> <tr> <td>2021-22</td><td>615</td><td>516</td><td>1131</td><td>76.11%</td></tr> <tr> <td>2022-23</td><td>494</td><td>485</td><td>979</td><td>65.88%</td></tr> <tr> <td>2023-24</td><td>568</td><td>508</td><td>1076</td><td>72.41%</td></tr> </tbody> </table> | | Year | Project ed Men | Projected Women | Men | Women | Total | Average % | 2019-20 | 945 | 541 | 318 | 156 | 474 | 31.90% | 2020-21 | 318 | 156 | 474 | 31.90% | 2021-22 | 615 | 516 | 1131 | 76.11% | 2022-23 | 494 | 485 | 979 | 65.88% | 2023-24 | 568 | 508 | 1076 | 72.41% |
| Year | Project ed Men | Projected Women | Men | Women | Total | Average % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019-20 | 945 | 541 | 318 | 156 | 474 | 31.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | | | 318 | 156 | 474 | 31.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | | | 615 | 516 | 1131 | 76.11% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | | | 494 | 485 | 979 | 65.88% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023-24 | | | 568 | 508 | 1076 | 72.41% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | |
|--|-------------------|---|------------|------------|------------|------------|
| Area allotted (in sq. ft.) | | 82988 Sq. Ft. | | | | |
| | | (Area Sq. Ft./No. of Employees) | | | | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | 175.08 | 175.08 | 73.38 | 84.77 | 77.13 |
| Investment till date (Rs. In Lakhs) | Building | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Plant & Machinery | 2403.98 | 3315.92 | 3319.81 | 3326.34 | 3428.43 |
| | TOTAL | 2403.98 | 3315.92 | 3319.81 | 3326.34 | 3428.43 |
| Per Sq. ft. Export during the FY | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| (APR export/per sq. ft*Lakhs) | | 29,026.77 | 16,202.79 | 20,358.96 | 21,446.62 | 22,152.73 |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | N.A. | N.A. | N.A. | N.A. | N.A. |
| Value Addition during the monitoring period | | N.A. | N.A. | N.A. | N.A. | N.A. |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. | | Yes | | | | |
| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | 23.10.2020 | 11.11.2021 | 23.09.2022 | 27.09.2023 | 22.08.2024 |
| If no, details of the Year along with no of days delayed to be given. | | *As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 st December, 2021. | | | | |

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Softex Data | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|----------------------------|-------------------|---|
| 2019 - 20 | 24088.74 | 21226.42 | 2862.32 | Unit have provided Onsite Services to our there overseas entities for Rs. 3037.43 Lakhs. Also they raised Credit Note for Rs. (545.61) Lakhs and Balance difference of Rs. 370.51 Lakh is due to adjustment of invoices from there books of accounts. |
| 2020 - 21 | 13446.37 | 13599.61 | (153.24) | Unit have raised Credit Note for Rs. (157.67) Lakhs and Balance difference of Rs. 4.43 Lakh is due to Exchange rate of books of account. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |

| | | | | |
|-----------|----------|----------|--------|---|
| 2021 - 22 | 16895.49 | 16895.59 | (0.10) | Difference of Rs. (0.10) Lakh is due to Exchange rate of variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2022 - 23 | 17798.12 | 17806.98 | (8.86) | Difference of Rs. (8.86) Lakh is due to Exchange rate of variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2023 - 24 | 18384.11 | 18384.11 | (0.08) | Difference of Rs. (0.08) Lakh is due to Exchange Rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

| Year/Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-------------|--------------------|----------------------------------|-------------------|------------------------|
| 2019-20 | 0.00 | 0.00 | - | - |
| 2020-21 | 0.00 | 0.00 | - | - |
| 2021-22 | 0.00 | 0.00 | - | - |
| 2022-23 | 0.00 | 0.00 | - | - |
| 2023-24 | 0.00 | 0.00 | - | - |

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.

| (Rs. In Lakhs) | | | | |
|----------------|--------------------|---------------------------|-------------------|---|
| Year/Period | Figures as per APR | Figures as per Trade Data | Difference if any | Reasons for difference |
| 2019 - 20 | 1537.74 | 295.63 | 1242.11 | Unit have consider the cumulative amount for the capital goods as mentioned year. |
| 2020 - 21 | 2449.68 | 912.00 | 1537.68 | |
| 2021 - 22 | 2449.68 | 0.00 | 2449.68 | |
| 2022 - 23 | 2449.68 | 23.42 | 2426.26 | |
| 2023 - 24 | 2550.34 | 99.06 | 2451.28 | |

(F) Bond cum Legal Undertaking (BLUT)**(Rs. In Lakhs)**


| Year | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|------------|---|----------|----------|----------|---------|---------|
| i | Total Bond-Cum Legal Undertaking | 1,633.00 | | | | |
| ii | Remaining Value of BLUT given by entity at the start of the Financial Year. | 376.00 | 1,494.63 | 1,003.53 | 887.43 | 574.69 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | - | - | - | - | - |
| iv | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 514.37 | 491.09 | 116.10 | 312.74 | 18.09 |
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)]. | 1,494.63 | 1,003.53 | 887.43 | 574.69 | 556.60 |

| | | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------|--|--------------------------------|---------|---------|---------|---------|
| (G) | Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | No | No | No | No | No |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | Yes | Yes | Yes | Yes | Yes |
| (b) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | All Softex has been certified. | | | | |
| (c) | Whether unit has filed any request for Cancellation of Softex | No | No | No | No | No |
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against | No | No | No | No | No |

| | | | | | | |
|-----|---|---|-----|-----|-----|-----|
| | payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | | | | | |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated | Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022. | | | | |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office. | No, They have not submitted all DSPF however It's under process of submission and we will complete further Customs endorsement procedure at the earliest. | | | | |
| (L) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes | Yes | Yes | Yes | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | No | No | No | No | No |
| (N) | Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered | Yes, As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, They have not availed any duty exemption for setting up such facility. | | | | |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No | No | No | No | No |

Findings

| | |
|-----|--|
| 1. | This is 5 years performance scrutiny (2019-20 to 2023-24) of the 2nd block period. |
| 2. | The unit has achieved export revenue of Rs. 24088.74/- Lakhs as against projected export of Rs. 28796.00/- i.e. 83.65% during the period for FY 2019-20. |
| 3. | The unit has achieved export revenue of Rs. 13446.37/- Lakhs as against projected export of Rs. 30236.00/- i.e. 44.47 % during the period for FY 2020-21. |
| 4. | The unit has achieved export revenue of Rs. 16895.49/- Lakhs as against projected export of Rs. 31747/- i.e. 53.22% during the period for FY 2021-22. |
| 5. | The unit has achieved export revenue of Rs. 17798.12/- Lakhs as against projected export of Rs. 33335/- i.e. 53.39% during the period for FY 2022-23. |
| 4. | The unit has achieved export revenue of Rs. 18384.11/- Lakhs as against projected export of Rs. 35002/- i.e. 52.52% during the period for FY 2023-24. |
| 5. | There were discrepancy in amortised Capital goods value which is corrected the scrutiny period. |
| 6. | Cumulative Net Foreign Exchange Rs. 23927.15/- lakh is positive for FY 2019-20. |
| 7. | Cumulative Net Foreign Exchange Rs. 37110.58/- lakh is positive for FY 2020-21. |
| 8. | Cumulative Net Foreign Exchange Rs. 53736.60/- lakh is positive for FY 2021-22. |
| 9. | Cumulative Net Foreign Exchange Rs. 71289.75/- lakh is positive for FY 2022-23. |
| 10. | Cumulative Net Foreign Exchange Rs. 89418.83/- lakh is positive for FY 2023-24. |
| 11. | There is a CRA Objection AM No. 12 - 'Improper monitoring of SEZ Units shown in the SEZ Online system' is pending. This office vide letter dated 16.06.2022 submitted the inferences for reference and requested to convey CRA to drop the audit para and Letter dated 11.11.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest. |
| 12. | There is no SCN is pending. |
| 13. | The APR for the FY 2019-20 to 2023-24 has filed withing prescribed time. |


 (हनीश राठी)

सहायक विकास आयुक्त
 सीपज-सेज़

Annexure - 1- IN31

Calculation of Year-wise Proportionate Amortized Value

| Year | CG Imp. 4B(v) | Amortized Value | Calculation of Proportionate Amortized Value | | | | | | | | | |
|--------------|-----------------|-----------------|--|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| | | | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 2014-2015 | 425.84 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 | 42.58 |
| 2015-2016 | 326.58 | 32.66 | | 32.66 | 32.66 | 32.66 | 32.66 | 32.66 | 32.66 | 32.66 | 32.66 | 32.66 |
| 2016-2017 | 46.37 | 4.64 | | | 4.64 | 4.64 | 4.64 | 4.64 | 4.64 | 4.64 | 4.64 | 4.64 |
| 2017-2018 | 89.26 | 8.93 | | | | 8.93 | 8.93 | 8.93 | 8.93 | 8.93 | 8.93 | 8.93 |
| 2018-2019 | 354.00 | 35.40 | | | | | 35.40 | 35.40 | 35.40 | 35.40 | 35.40 | 35.40 |
| 2019-2020 | 295.63 | 29.56 | | | | | | 29.56 | 29.56 | 29.56 | 29.56 | 29.56 |
| 2020-2021 | 912.00 | 91.20 | | | | | | | 91.20 | 91.20 | 91.20 | 91.20 |
| 2021-2022 | - | - | | | | | | | | - | - | - |
| 2022-2023 | - | - | | | | | | | | | - | - |
| 2023-2024 | 100.66 | 10.07 | | | | | | | | | | 10.07 |
| Total | 2,550.34 | 91.20 | 42.58 | 75.24 | 79.88 | 88.81 | 124.21 | 153.77 | 244.97 | 244.97 | 244.97 | 255.04 |

FINAL SCRUTINY REPORT 03/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3 & IT-4, Capgemini Technology Services India Limited-SEZ, Block-VI, Floor No. 6th to 12th, Airoli Knowledge Park, MIDC Airoli, Navi Mumbai, Maharashtra-400708

Block period: - 2018-19 to 2022-23 (1st Block) &

Block period: - 2023-24 to 2027-28 (2nd Block)

Financial Year: - 2022-23 (5th Year) & 2023-24 (1st Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 to 2021-22 (1st Block) was placed in the 32nd Meeting of the Approval Committee held on 23.08.2023, wherein the Committee **noted** the performance of the unit for the years 2018-19 to 2021-22, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A) (I) : Observation on APR

(a) APPROVED Projections of 1st block period;

(Rs. In Lakhs)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Total |
|---------------------|----------|----------|----------|----------|----------|-------------|
| FOB value of export | 16949.00 | 60061.00 | 82051.00 | 85716.00 | 85716.00 | 3,30,493.00 |
| FE Outgo | 4525.00 | 8533.00 | 10732.00 | 11733.00 | 12233.00 | 47,756.00 |
| NFE | 12424.00 | 51528.00 | 71319.00 | 73983.00 | 73484.00 | 2,82,738.00 |

(b) APPROVED Projections of 2nd block period;

| | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | Total |
|---------------------|----------|----------|----------|----------|----------|-------------|
| FOB value of export | 86401.00 | 88993.00 | 91663.00 | 94412.00 | 97245.00 | 4,58,714.00 |
| FE Outgo | 5120.00 | 5050.00 | 5283.00 | 5321.00 | 5362.00 | 26,136.00 |
| NFE | 81281.00 | 83943.00 | 86380.00 | 89091.00 | 91883.00 | 4,32,578.00 |

(II) Performance as compared to projections for the period 2022-23 to 2022-23.

(Rs. In Lakhs)

| Year | Projected | Export | F.E. OUTGO | | | | | | |
|--------------|------------------|------------------------|----------------------------------|------------------------|------------------------|-----------------|---------------------------|------------------------|---------------------------|
| | | Actual (As per APR) | Raw Material (Goods/Services) | | | C.G. import | | | Other outflow |
| | | | Projected | Actual (As per APR) | As per NSDL Data | Projected | Actual (As per APR) | As per NSDL Data | Actual (As per APR) |
| 2022-23 | 85716.00 | 78546.12 | 0.00 | 0.00 | 0.00 | 12233.00 | 499.00 | 499.00 | 26.08 |
| 2023-24 | 86401.00 | 98033.18 | 0.00 | 0.00 | 0.00 | 5120.00 | 573.22 | 573.22 | 28.59 |
| Total | 172117.00 | 176579.30 | 0.00 | 0.00 | 0.00 | 17353.00 | 1072.22 | 1072.22 | 54.67 |

(III) Cumulative NFE achieved during the block period 1st and 2nd 2022-23 to 2023-24.

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

| Year | Cumulative Projections NFE | Cumulative NFE Achieved As per APR (Coloumn 9) | Cumulative % NFE Achieved |
|---------|----------------------------|--|---------------------------|
| 2022-23 | 282738.00 | 210765.00 | 75.54 % |
| 2023-24 | 81281.00 | 97488.52 | 119.94 % |

(B) NFE for scrutiny period for 1st block :-

(Rs. in Lakhs)

| Year | FOB value of export | FE Outgo | Calculated NFE (As per Scrutiny) | Cumulative NFE (As per NFE) | Projected NFE |
|---|---------------------|----------|----------------------------------|-----------------------------|---------------|
| As per APR FY 2022-23 | 78,546.12 | 487.63 | 78,058.49 | 2,10,765.65 | 2,82,738.0 |
| NFE for scrutiny period for 2nd block | | | | | |
| As per APR FY 2023-24 | 98033.18 | 544.67 | 97,488.51 | 97,488.51 | 81,281.00 |

ii) Capital Goods Amortized Values table:-

| Year | CG Imp. 4B(v) | Amortized Value |
|--------------|-----------------|-----------------|
| 2018-2019 | 704.38 | 70.44 |
| 2019-2020 | 887.38 | 88.74 |
| 2020-2021 | 998.94 | 99.89 |
| 2021-2022 | 2,021.76 | 202.18 |
| 2022-2023 | 2.97 | 0.30 |
| 2023-2024 | 545.25 | 54.53 |
| Total | 5,160.68 | 516.08 |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

| | |
|----------------------------------|---|
| LOA No. & Date | 1. SEEPZ- SEZ/NEWSEZ/ CTSIL-CAPGEMINI/03/2017-18/05679, DATED 06.03.2018 (Original LOA) 2. SEEPZ-SEZ/NEWSEZ/ CTSIL-CAPGEMINI/03/2017-18/ 03036, DATED 17.10.2023 (Renewal) |
| Validity of LOA | 14.06.2028 |
| Item(s) of manufacture/ Services | Software Development & Information Technology & Information Technology Enabled Services. |

| | | | | | | |
|--|-------------------|-----------------|-----------------------------------|------------|-------|-----------|
| Date of commencement of production | 15.06.2018 | | | | | |
| Execution of BLUT | Yes | | | | | |
| Pending CRA Objection, if any | NA | | | | | |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No. | | | | | |
| No. of employees: As below | | | | | | |
| | Projected Men | Projected Women | Men | Women | Total | Average % |
| 2022-23 | 2928 | 2010 | 2928 | 4062 | 6990 | 141.56% |
| 2023-24 | | | 2010 | 3167 | 5177 | 104.84% |
| Area allotted (in sq. ft.) | | | 485440 Sq. Ft. | | | |
| | | | (Area Sq. Ft. / No. of employees) | | | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | | 22-23 | 23-24 | | |
| | | | 69.45 | 93.77 | | |
| Investment till date (Rs. In Lakhs) | Building | | 22-23 | 23-24 | | |
| | Plant & Machinery | | 544.07 | 544.07 | | |
| | TOTAL | | 6506.87 | 7322.51 | | |
| | | | 7050.94 | 7866.58 | | |
| Per Sq. ft. Export during the FY | | | 22-23 | 23-24 | | |
| (APR export/per sq. ft*Lakhs) | | | 16180.4 | 16180.4 | | |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | | NA | NA | | |
| Value Addition during the monitoring period | | | NA | NA | | |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. | | | Yes | | | |
| If no, details of the Year along with no of days delayed to be given. | | | 2022-23 | 2023-24 | | |
| | | | 13.09.2023 | 22.08.2024 | | |

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Softex Data | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|----------------------------|-------------------|--|
| 2022 - 23 | 78546.12 | 78585.27 | (39.16) | Unit has informed that, they have raised Credit Note for Rs. (39.16) Lakhs was raised. Due to this difference occurred |

| | | | | |
|-----------|----------|----------|------|--|
| 2023 - 24 | 98033.18 | 98034.60 | 1.42 | Difference of Rs. 1.42 Lakhs is due to Exchange Rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
|-----------|----------|----------|------|--|

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-------------|--------------------|----------------------------------|-------------------|------------------------|
| 2022-23 | 0.00 | 0.00 | - | - |
| 2023-24 | 0.00 | 0.00 | - | - |

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/Period | Figures as per APR | Figures as per Trade Data | Difference if any | Reasons for difference |
|-------------|--------------------|---------------------------|-------------------|--|
| 2022 - 23 | 4615.42 | 499.00 | 4116.42 | Unit have not considered the BOE No.100047 Dated. 03.06.2022 as this is confirmed that Bill of Entry is duty paid and the same is not consider in APR. Also, they consider only pure import of value Rs. 2.97 Lakhs in APR FY 2022-23 Rest difference has occurred due to consideration of cumulative amount. |
| 2023 - 24 | 5160.67 | 573.22 | 4587.45 | Unit have clarify that In Para B (i) of FY 2023-24 they shown F.Y. 2022-23, cumulative figure of import i.e., Rs. 4615.42 Lakhs of (F.Y. 2022-23) + 15.88 lakhs Assessable Value of (F.Y. 2023-24) = 4631.30 Lakhs. In Para B(ii) of FY 2023-24 we shown Import received from STPI of Rs. 577.34 +Zone to Zone Buyer Rs. 9.24 Lakh -Zone to Zone Sell Rs. 37.21 = 529.37 Lakhs Accordingly the value is shown Total (i)+(ii) = 5160.67 Lakhs |

(F) Bond cum Legal Undertaking (BLUT)

(Rs. In Lakhs)

| | Year | 2022-23 | 2023-24 |
|------------|---|----------|----------|
| I | Total Bond-Cum Legal Undertaking | 3925.00 | 3908.00 |
| ii | Remaining Value of BLUT given by entity at the start of the Financial Year. | 15855.80 | 18598.39 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | - | - |
| iv | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 1182.41 | 1009.76 |
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)]. | 18598.39 | 21496.63 |

| | | 2022-23 | 2023-24 |
|------------|---|---|---------|
| (G) | Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | No | No |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | Yes | Yes |
| (b) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | All Softex has been certified. | |
| (c) | Whether unit has filed any request for Cancellation of Softex | No | No |
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | No | NO |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated | Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022. | |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office. | No, They have not submitted all DSPF however It's under process of submission and we will complete further Customs endorsement procedure at the earliest. | |
| (L) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA | No | No |

| | | | |
|-----|--|--|----|
| | procurement on the date of submission of monitoring report | | |
| (N) | <p>Has the unit set up any cafeteria / canteen / food court in unit premises.</p> <p>If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p> | <p>Yes,</p> <p>As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai.</p> <p>No, They have not availed any duty exemption for setting up such facility.</p> | |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No | No |

Findings

| | |
|----|--|
| 1. | This is 2 years performance scrutiny (2022-23 to 2023-24) of the 1 st and 2 nd block period. |
| 2. | The unit has achieved export revenue of Rs. 78546.12/- Lakhs as against projected export of Rs. 85716/- i.e. 91.64% during the period for FY 2022-23. |
| 3. | The unit has achieved export revenue of Rs. 98033.18/- Lakhs as against projected export of Rs. 86401/- i.e. 113.46% during the period for FY 2023-24. |
| 4. | There were discrepancy in amortised Capital goods value which is corrected the scrutiny period. |
| 5. | Cumulative Net Foreign Exchange Rs. 210765.00/- lakh is positive for FY 2022-23. |
| 6. | Cumulative Net Foreign Exchange Rs. 97488.52/- lakh is positive for FY 2023-24. |
| 7. | There is no any CRA Objection |
| 8. | There is no SCN is pending. |
| 9. | The APR for the FY 2022-23 to 2023-24 has filed withing prescribed time. |



(हनीश राठी)

सहायक विकास आयुक्त,

सीपूज-सेज़

| Annexure - 1- INA8 | | | | | | | | |
|--|-----------------|-----------------|--|---------------|---------------|---------------|---------------|---------------|
| Calculation of Year-wise Proportionate Amortized Value | | | | | | | | |
| Year | CG Imp. 4B(v) | Amortized Value | Calculation of Proportionate Amortized Value | | | | | |
| | | | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| | | | 10% | 10% | 10% | 10% | 10% | 10% |
| 2018-2019 | 704.38 | 70.44 | 70.44 | 70.44 | 70.44 | 70.44 | 70.44 | 70.44 |
| 2019-2020 | 887.38 | 88.74 | | 88.74 | 88.74 | 88.74 | 88.74 | 88.74 |
| 2020-2021 | 998.94 | 99.89 | | | 99.89 | 99.89 | 99.89 | 99.89 |
| 2021-2022 | 2,021.76 | 202.18 | | | | 202.18 | 202.18 | 202.18 |
| 2022-2023 | 2.97 | 0.30 | | | | | 0.30 | 0.30 |
| 2023-2024 | 545.25 | 54.53 | | | | | | 54.53 |
| | | | | | | | | |
| Total | 5,160.68 | 516.08 | 70.44 | 159.18 | 259.07 | 461.25 | 461.55 | 516.08 |

FINAL SCRUTINY REPORT 04/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3 & IT-4, Block-2, 2nd & 3rd Floor, Block-3, Ground to 4th Floor, Block-V, 2nd to 4th & 9th floor, Block-VI, 1st to 5th Floor, Capgemini-SEZ, Airoli Knowledge Park, TTC industrial Area, MIDC, Navi Mumbai, Maharashtra-400708

Block period: -2015-16 to 2019-20 (1st Block) and 2020-21 to 2024-25 (2nd Block)

Financial Year: - 2020-21 to 2023-24

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2015-16 to 2019-20 (1st Block) was placed in the 28th Meeting of the Approval Committee held on 06.04.2021, wherein the Committee **noted** the performance of the unit for the years 2015-16 to 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections for 1st Block i.e. (2015-16 to 2019-20)

(Rs. In Lakhs)

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | Total |
|---------------------|---------|---------|---------|---------|---------|--------|
| FOB value of export | 18882 | 18882 | 58416 | 111435 | 114088 | 321703 |
| FE Outgo | 2511 | 1686 | 10399 | 13081 | 14042 | 41719 |
| NFE | 16371 | 17196 | 48017 | 98354 | 100046 | 279984 |

(II) APPROVED Projections for 2nd Block i.e. (2020-21 to 2024-25)

(Rs. In Lakhs)

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total |
|---------------------|---------|---------|---------|---------|---------|--------|
| FOB value of export | 85461 | 92298 | 99221 | 105174 | 111484 | 493638 |
| FE Outgo | 8078 | 7353 | 6956 | 7035 | 6532 | 35954 |
| NFE | 77383 | 84945 | 92265 | 98139 | 104952 | 457684 |

(III) Performance as compared to projections 2nd block i.e. 2020-21 to 2024-25.

(Rs. In Lakhs)

| Year | Export | | F.E. OUTGO | | | | | | |
|---------|-----------|------------------------|----------------------------------|------------------------|------------------|-----------------------------|------------------------|------------------|------------------------|
| | Projected | Actual (As per APR) | Raw Material (Goods/Services) | | | C.G. import (Bill of entry) | | | Other outflow |
| | | | Projected | Actual (As per APR) | As per NSDL Data | Projected | Actual (As per APR) | As per NSDL Data | Actual (As per APR) |
| 2020-21 | 85461 | 75151.44 | 0.00 | 0.00 | 0.00 | 8078 | 0.00 | 0.00 | 229.00 |
| 2021-22 | 92298 | 87516.09 | 0.00 | 0.00 | 0.00 | 7353 | 762.30 | 762.30 | 87.27 |
| 2022-23 | 99221 | 97306.68 | 0.00 | 0.00 | 0.00 | 6956 | 333.61 | 333.61 | 15.05 |

| | | | | | | | | | |
|--------------|---------------|------------------|-------------|-------------|-------------|--------------|----------------|----------------|---------------|
| 2023-24 | 105174 | 109974.58 | 0.00 | 0.00 | 0.00 | 7035 | 514.48 | 514.48 | 40.62 |
| Total | 382154 | 294797.35 | 0.00 | 0.00 | 0.00 | 29422 | 1610.39 | 1610.39 | 371.94 |

(III) Cumulative NFE achieved during the block period 2021-22 to 2025-26.
(Rs. in Lakhs)

(A) Cumulative NFE achieved as per APR:-

| Year | Cumulative Projections NFE | Cumulative NFE Achieved As per APR (Coloumn 9) | Cumulative % NFE Achieved |
|---------|----------------------------|---|---------------------------|
| 2020-21 | 77383 | 74056 | 95.70 % |
| 2021-22 | 84945 | 85951 | 101.18 % |
| 2022-23 | 92265 | 95825 | 103.86 % |
| 2023-24 | 98139 | 108353 | 110.41 % |

(B) NFE for scrutiny period:-

| | FOB value of export | FE Outgo | Calculated NFE (As per scrutiny) | Cumulative NFE (As per APR) | Projected NFE |
|-----------------------|---------------------|----------|-------------------------------------|--------------------------------|---------------|
| As per APR FY 2020-21 | 75151.44 | 1,095.45 | 74,055.99 | 74,055.99 | 77383 |
| As per APR FY 2021-22 | 87516.09 | 1,565.40 | 85,950.69 | 1,60,006.68 | 162328 |
| As per APR FY 2022-23 | 97306.68 | 1,535.15 | 95,771.53 | 2,55,778.21 | 254593 |
| As per APR FY 2023-24 | 109974.58 | 1,675.38 | 1,08,299.20 | 3,64,077.41 | 352732 |

(ii) Capital Goods Amortized Values table:-

| Year | CG Imp. 4B(v) | Amortized Value |
|--------------|------------------|-----------------|
| 2015-2016 | 1,237.89 | 123.79 |
| 2016-2017 | 446.21 | 44.62 |
| 2017-2018 | 721.15 | 72.12 |
| 2018-2019 | 1,538.00 | 153.80 |
| 2019-2020 | 1,812.56 | 181.26 |
| 2020-2021 | 2,908.63 | 290.86 |
| 2021-2022 | 6,116.83 | 611.68 |
| 2022-2023 | 419.73 | 41.97 |
| 2023-2024 | 1,146.56 | 114.66 |
| Total | 16,347.56 | 653.65 |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

| LOA No. & Date | | i. LOA No: SEEPZ/NEWSEZ/IGATE-CIPL/03/2015-16/19187 (Original LOA) Dtd: 21.12.2015 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------------|--|-----------|-----------|-----------|-----------|---------------|-----------------|-----|-------|-------|-----------|---------|------|------|------|------|------|-----|---------|------|------|------|-----|---------|------|------|------|-----|---------|------|------|------|------|
| | | ii. LOA No: SEEPZ-SEZ/NEW-SEZ/IGATE-CIPL/03/2015-16/VOL-II/07214, Dtd: 12.05.2021 (Renewed LOA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Validity of LOA | | 28.02.2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item(s) of manufacture/ Services | | Information Technology & Information Technology Enabled Services. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date of commencement of production | | 01.03.2016 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Execution of BLUT | | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pending CRA Objection, if any | | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. of employees: As below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Year</th> <th>Projected Men</th> <th>Projected Women</th> <th>Men</th> <th>Women</th> <th>Total</th> <th>Average %</th> </tr> </thead> <tbody> <tr> <td>2020-21</td> <td rowspan="4">3120</td> <td rowspan="4">2080</td> <td>2633</td> <td>1575</td> <td>4208</td> <td>81%</td> </tr> <tr> <td>2021-22</td> <td>2990</td> <td>2116</td> <td>5106</td> <td>98%</td> </tr> <tr> <td>2022-23</td> <td>2395</td> <td>1735</td> <td>4130</td> <td>79%</td> </tr> <tr> <td>2023-24</td> <td>3339</td> <td>2818</td> <td>6157</td> <td>118%</td> </tr> </tbody> </table> | | | | | | Year | Projected Men | Projected Women | Men | Women | Total | Average % | 2020-21 | 3120 | 2080 | 2633 | 1575 | 4208 | 81% | 2021-22 | 2990 | 2116 | 5106 | 98% | 2022-23 | 2395 | 1735 | 4130 | 79% | 2023-24 | 3339 | 2818 | 6157 | 118% |
| Year | Projected Men | Projected Women | Men | Women | Total | Average % | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 3120 | 2080 | 2633 | 1575 | 4208 | 81% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | | | 2990 | 2116 | 5106 | 98% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | | | 2395 | 1735 | 4130 | 79% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023-24 | | | 3339 | 2818 | 6157 | 118% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area allotted (in sq. ft.) | | 617324.79 Sq. Ft. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | (Area Sq. Ft/ No. of employees) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 146.70 | 120.90 | 149.47 | 100.26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment till date (Rs. In Lakhs) | Building | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Plant & Machinery | 12.06 | 48.68 | 48.68 | 48.68 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TOTAL | 10880.5 | 19068.54 | 19318.52 | 20677.51 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 10892.56 | 19117.22 | 19367.2 | 20726.19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Per Sq. ft. Export during the FY | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (APR export/per sq. ft) | | 12,173.73 | 14,176.67 | 15,762.64 | 17,814.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | N.A. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | |
|---|------------|------------|------------|------------|
| Value Addition during the monitoring period | N.A. | | | |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed to be given. | Yes | | | |
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | 11.11.2021 | 23.09.2022 | 26.09.2023 | 23.08.2024 |

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Trade Data (NSDL) | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|----------------------------------|-------------------|---|
| 2020-21 | 75151.44 | 75,379.52 | 228.08 | Difference of Rs. 228.08 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2021-22 | 87516.09 | 87,529.43 | 13.34 | Difference of Rs. 13.34 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2022-23 | 97306.68 | 97,318.44 | 11.76 | Difference of Rs. 11.76 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2023-24 | 109974.58 | 1,09,999.85 | 25.27 | Difference of Rs. 25.27 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/ Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-----------------|-----------------------|--|----------------------|------------------------|
| 2020-21 | 0.00 | 0.00 | - | - |
| 2021-22 | 0.00 | 0.00 | - | - |
| 2022-23 | 0.00 | 0.00 | - | - |
| 2023-24 | 0.00 | 0.00 | - | - |

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/ Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-----------------|-----------------------|--|----------------------|--|
| 2020-21 | 8078 | 2,908.63 | 5169.37 | Unit have considered the cumulative values of import capital goods in the APR. |
| 2021-22 | 7353 | 6,116.83 | 1236.17 | |
| 2022-23 | 6956 | 419.73 | 6536.27 | |
| 2023-24 | 7035 | 1,146.56 | 5888.44 | |

(F) **Bond cum Legal Undertaking (BLUT)**

(Rs. In Lakhs)

| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|------------|---|----------|----------|----------|----------|
| I | Total Bond-Cum Legal Undertaking | | | | |
| ii | Remaining Value of BLUT given by entity at the start of the Financial Year. | 3,934.94 | 6,713.05 | 4,253.95 | 2,426.78 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | 4,355.00 | | | - |
| iv | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 1,576.89 | 2,459.10 | 1,827.17 | 2,009.37 |
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii) - (iv)]. | 6,713.05 | 4,253.95 | 2,426.78 | 417.41 |

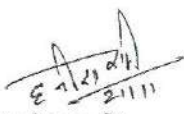
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------|---|---------|---------|---------|---------|
| (G) | Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | No | No | No | No |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof. | Yes | Yes | Yes | Yes |

| | | | | | |
|-----|---|--|--------------------------------|--------------------------------|--------------------------------|
| | SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | | | | |
| (b) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | All Softex has been certified. | All Softex has been certified. | All Softex has been certified. | All Softex has been certified. |
| (c) | Whether unit has filed any request for Cancellation of Softex | No | No | No | No |
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | No | No | No | No |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated | Yes, Unit had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022. | | | |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office. | No, They have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest. | | | |
| (L) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes | Yes | Yes | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | No | No | No | No |
| (N) | Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise | Yes, unit had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained | | | |

| | | | | | |
|-----|---|--|----|----|----|
| | Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered | approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, unit have not availed any duty exemption for setting up such facility. | | | |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No | No | No | No |

Findings

| | |
|-----|---|
| 1. | This is 4 years performance scrutiny (2020-21 to 2023-24) of the 2 nd block period. |
| 2. | The unit has achieved export revenue of Rs. 85461/- Lakhs as against projected export of Rs. 75151.44/- i.e. 113.75% during the period for FY 2020-21. |
| 3. | The unit has achieved export revenue of Rs. 92298/- Lakhs as against projected export of Rs. 87516.09/- i.e. 105.46 % during the period for FY 2021-22. |
| 4. | The unit has achieved export revenue of Rs. 99221/- Lakhs as against projected export of Rs. 97306.68/- i.e. 101.97% during the period for FY 2022-23. |
| 5. | The unit has achieved export revenue of Rs. 105174/- Lakhs as against projected export of Rs. 109974.58/- i.e. 95.63% during the period for FY 2023-24. |
| 6. | Cumulative Net Foreign Exchange Rs. 197113.54/- lakh is positive for FY 2020-21. |
| 7. | Cumulative Net Foreign Exchange Rs. 85950.69/- lakh is positive for FY 2021-22. |
| 8. | Cumulative Net Foreign Exchange Rs. 181775.82/- lakh is positive for FY 2022-23. |
| 9. | Cumulative Net Foreign Exchange Rs. 290128.62/- lakh is positive for FY 2023-24. |
| 10. | There is no CRA Objection. |
| 11. | There is no SCN is pending. |
| 12. | The APR for the FY 2020-21 to 2023-24 has filed withing prescribed time. |


21/11

(हनीश राठी)

सहायक विकास आयुक्त,
सीपूज-सेज़

Annexure - 1- IN45

Calculation of Year-wise Proportionate Amortized Value

| Year | CG Imp. 4B(v) | Amortized Value | Calculation of Proportionate Amortized Value | | | | | | | | |
|--------------|------------------|-----------------|--|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| | | | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| | | | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 2015-2016 | 1,237.89 | 123.79 | 123.79 | 123.79 | 123.79 | 123.79 | 123.79 | 123.79 | 123.79 | 123.79 | 123.79 |
| 2016-2017 | 446.21 | 44.62 | | 44.62 | 44.62 | 44.62 | 44.62 | 44.62 | 44.62 | 44.62 | 44.62 |
| 2017-2018 | 721.15 | 72.12 | | | 72.12 | 72.12 | 72.12 | 72.12 | 72.12 | 72.12 | 72.12 |
| 2018-2019 | 1,538.00 | 153.80 | | | | 153.80 | 153.80 | 153.80 | 153.80 | 153.80 | 153.80 |
| 2019-2020 | 1,812.56 | 181.26 | | | | | 181.26 | 181.26 | 181.26 | 181.26 | 181.26 |
| 2020-2021 | 2,908.63 | 290.86 | | | | | | 290.86 | 290.86 | 290.86 | 290.86 |
| 2021-2022 | 6,116.83 | 611.68 | | | | | | | 611.68 | 611.68 | 611.68 |
| 2022-2023 | 419.73 | 41.97 | | | | | | | | 41.97 | 41.97 |
| 2023-2024 | 1,146.56 | 114.66 | | | | | | | | | 114.66 |
| Total | 16,347.56 | 653.65 | 123.79 | 168.41 | 240.53 | 394.33 | 575.59 | 866.45 | 1,478.13 | 1,520.10 | 1,634.76 |

FINAL SCRUTINY REPORT 05/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3/IT-4, Capgemini Technology Services India Ltd.-SEZ, Block V, 7th and 8th Floor, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai -400708

Block period: - 2023-24 to 2027-28 (3rd Block)

Financial Year: - 2023-24 (1st Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2018-19 to 2022-23 (2nd Block) was placed in the 35th Meeting of the Approval Committee held on 31.05.2024, wherein the Committee **noted** the performance of the unit for the years 2018-19 to 2022-23, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections

(Rs. In Lakhs)

| | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | Total |
|---------------------|----------|----------|----------|----------|----------|----------|
| FOB value of export | 15588.00 | 16055.00 | 16537.00 | 17033.00 | 17544.00 | 82757.00 |
| FE Outgo | 1579.00 | 1403.00 | 1527.00 | 1452.00 | 1377.00 | 7338.00 |
| NFE | 14009.00 | 14652.00 | 15010.00 | 15581.00 | 16167.00 | 75419.00 |

(II) Performance as compared to projections for the period 2023-24 to 2027-28.

(Rs. In Lakhs)

| Year | Projected | Export | F.E. OUTGO | | | | | | |
|--------------|-----------------|------------------------|----------------------------------|---------------------------|------------------------|----------------|---------------------------|------------------------|---------------------------|
| | | Actual (As per APR) | Raw Material (Goods/Services) | | | C.G. import | | | Other outflow |
| | | | Projected | Actual (As per APR) | As per NSDL Data | Project ed | Actual (As per APR) | As per NSDL Data | Actual (As per APR) |
| 2023-24 | 15588.00 | 12824.75 | 0.00 | 0.00 | 0.00 | 1579.00 | 87.38 | 87.38 | 32.45 |
| Total | 15588.00 | 12824.75 | 0.00 | 0.00 | 0.00 | 1579.00 | 87.38 | 87.38 | 32.45 |

(III) Cumulative NFE achieved during the year 2023-24.

(A) Cumulative NFE achieved as per APR:-

(Rs. in Lakhs)

| Year | Cumulative Projections NFE | Cumulative NFE Achieved As per APR (Coloumn 9) | Cumulative % NFE Achieved |
|---------|----------------------------|--|---------------------------|
| 2023-24 | 14009.00 | 12630.48 | 90.15 |

(B) NFE for scrutiny period:-

(Rs. in Lakhs)

| Year | FOB value of export | FE Outgo | Calculated NFE (As per scrutiny) | Cumulative NFE (As per APR) | Projected NFE |
|-----------------------|---------------------|----------|----------------------------------|-----------------------------|---------------|
| As per APR FY 2023-24 | 12824.75 | 194.27 | 12630.48 | 12,630.48 | 14009.00 |

(C) Capital Goods Amortised values table:

| Year | CG Imp. 4B(v) | Amortised Value |
|-----------|---------------|-----------------|
| 2013-2014 | 910.71 | 91.07 |
| 2014-2015 | 730.61 | 73.06 |
| 2015-2016 | 55.70 | 5.57 |
| 2016-2017 | 80.21 | 8.02 |
| 2017-2018 | 92.86 | 9.29 |
| 2018-2019 | 400.92 | 40.09 |
| 2019-2020 | 11.82 | 1.18 |
| 2020-2021 | 4.52 | 0.45 |
| 2021-2022 | 154.15 | 15.42 |
| 2022-2023 | - | - |
| 2023-2024 | 87.38 | 8.74 |
| Total | 2,528.87 | 1.63 |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

| | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------|-----------------------------------|-------|-------|-----------|------|----------------|-----------------|-----|-------|-------|-----------|---------|-----|-----|-----|-----|-----|-----|
| LOA No. & Date | 1. SEEPZ/NEWSEZ/GIGAPLEX THANE/01/2012-13/7982, Dated 24.07.2013 (Original LOA) 2. SEEPZ/NEWSEZ/GIGAPLEX THANE/01/2012-13/7982/29999, Dated 12.07.2018 (1 st Renewal of LOA) 3. SEEPZ-SEZ/NEWSEZ/CAPGEMINI SEZ/01/2012-13/VOL-II/09060, Dated 22.07.2024 (2 nd Renewal of LOA) | | | | | | | | | | | | | | | | | | | |
| Validity of LOA | 18.08.2028 | | | | | | | | | | | | | | | | | | | |
| Item(s) of manufacture/ Services | Software Development and Information Technology and information Technology Enabled Services | | | | | | | | | | | | | | | | | | | |
| Date of commencement of production | 19.08.2013 | | | | | | | | | | | | | | | | | | | |
| Execution of BLUT | No, Unit vide letter dated 25.10.2024 submitted BLUT of Rs. 30,08,00,000/- for acceptance. | | | | | | | | | | | | | | | | | | | |
| Pending CRA Objection, if any | No | | | | | | | | | | | | | | | | | | | |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No | | | | | | | | | | | | | | | | | | | |
| No. of employees: As below | | | | | | | | | | | | | | | | | | | | |
| <table><tr><td>Year</td><td>Project ed Men</td><td>Projected Women</td><td>Men</td><td>Women</td><td>Total</td><td>Average %</td></tr><tr><td>2023-24</td><td>592</td><td>395</td><td>501</td><td>300</td><td>801</td><td>81%</td></tr></table> | | | | | | | Year | Project ed Men | Projected Women | Men | Women | Total | Average % | 2023-24 | 592 | 395 | 501 | 300 | 801 | 81% |
| Year | Project ed Men | Projected Women | Men | Women | Total | Average % | | | | | | | | | | | | | | |
| 2023-24 | 592 | 395 | 501 | 300 | 801 | 81% | | | | | | | | | | | | | | |
| Area allotted (in sq. ft.) | | | 59502.32 Sq. Ft. | | | | | | | | | | | | | | | | | |
| | | | (Area Sq. Ft. / No. of employees) | | | | | | | | | | | | | | | | | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | | 2023-24 | | | | | | | | | | | | | | | | | |
| | | | 74.29 | | | | | | | | | | | | | | | | | |
| Investment till date (Rs. In lakhs) | Building | | 2023-24 | | | | | | | | | | | | | | | | | |
| | Plant & Machinery | | 0.00 | | | | | | | | | | | | | | | | | |
| | TOTAL | | 2604.87 | | | | | | | | | | | | | | | | | |
| Per Sq. ft. Export during the FY | | | 2023-24 | | | | | | | | | | | | | | | | | |
| (APR export/per sq. ft*Lakhs | | | 14.84 | | | | | | | | | | | | | | | | | |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | | N.A. | | | | | | | | | | | | | | | | | |
| Value Addition during the monitoring period | | | N.A. | | | | | | | | | | | | | | | | | |
| Whether all the APRs being considered now has been filed well | | | Yes | | | | | | | | | | | | | | | | | |
| | | | 2023-24 | | | | | | | | | | | | | | | | | |

| | |
|---|-------------------------|
| within the time limit, or otherwise. | Submitted on 23.08.2024 |
| If no, details of the Year along with no of days delayed to be given. | |

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Softex Data | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|----------------------------|-------------------|---|
| 2023 - 24 | 12824.75 | 12834.94 | 10.19 | Difference of Rs. 10.19 Lakhs is due to Exchange Rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |

(b) IMPORT (RM including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-------------|--------------------|----------------------------------|-------------------|------------------------|
| 2023-24 | 0.00 | 0.00 | - | - |

(c) IMPORT (Capital Goods including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/Period | Figures as per APR | Figures as per Trade Data | Difference if any | Reasons for difference |
|-------------|--------------------|---------------------------|-------------------|---|
| 2023 - 24 | 1618.16 | 87.38 | 1530.78 | Unit have considered the cumulative amount in APR due to this difference is occurred. |

(F) Bond cum Legal Undertaking (BLUT)

(Rs. In Lakhs)

| Year | | 2023-24 |
|------------|---|---------|
| I | Total Bond-Cum Legal Undertaking | |
| ii | Remaining Value of BLUT given by entity at the start of the Financial Year. | 25.00 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | - |
| iv | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 143.54 |
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)]. | -118.54 |


Note- Unit has submitted the BLUT acceptance letter for execution.

| | | 2023-24 |
|------------|---|---|
| (G) | Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | No |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | Yes Unit have filed condonation application vide dated. 04.09.2024 for the month of November, 2023 to June, 2024 |
| (b) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | All Softex certified except Nov-23 to Mar-24 for this monitoring period. |
| (c) | Whether unit has filed any request for Cancellation of Softex | No |
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | No |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated | Yes, Unit had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022. |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office. | No, Unit have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest. |
| (L) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | No |
| (N) | Has the unit set up any cafeteria / | Yes, Unit had conveyed to |

| | | |
|-----|---|--|
| | <p>canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p> | <p>office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/22 5/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai.</p> <p>No, they have not availed any duty exemption for setting up such facility.</p> |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No |

Findings

| | |
|----|---|
| 1. | This is 1 st year performance scrutiny (2023-24) of the 3 rd block period. |
| 2. | The unit has achieved export revenue of Rs. 12824.75/- Lakhs as against projected export of Rs. 15588/- i.e. 82.27% during the period for FY 2023-24. |
| 3. | Cumulative Net Foreign Exchange Rs. 12630.48/- lakh is positive for FY 2023-24. |
| 4. | There is a no any CRA Objection |
| 5. | There is no SCN is pending. |
| 6. | The APR for the FY 2023-24 has filed withing prescribed time. |
| 7. | <p>As per "Rule 22 (d) there shall be no debit and credit, <i>the Bond-cum-Legal Undertaking amount shall be monitored quarterly or yearly on the basis of Quarterly Progress Report or Annual Progress Report submitted by the Developer or Unit, as the case may be, and in case of any shortfall in the Bondcum-Legal Undertaking amount, a fresh or additional Bond-cum-Legal Undertaking shall be furnished;</i>" accordingly it is found that, Unit has filed APR 2023-24 on 23.08.2024 and fresh BLUT submitted on 25.10.2024 for acceptance to this office, which is under process.</p> <p>The remaining value for BLUT was negative during the period of scrutiny.</p> |


 (हनीश राठी)

सहायक विकास आयुक्त,
 सीपज-सेज़

Annexure - 1- IN65

Calculation of Year-wise Proportionate Amortized Value

| Year | CG Imp. 4B(v) | Amortized Value | Calculation of Proportionate Amortized Value | | | | | | | | | | |
|--------------|-----------------|-----------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| | | | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 2013-2014 | 910.71 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 | 91.07 |
| 2014-2015 | 730.61 | 73.06 | | 73.06 | 73.06 | 73.06 | 73.06 | 73.06 | 73.06 | 73.06 | 73.06 | 73.06 | 73.06 |
| 2015-2016 | 55.70 | 5.57 | | | 5.57 | 5.57 | 5.57 | 5.57 | 5.57 | 5.57 | 5.57 | 5.57 | 5.57 |
| 2016-2017 | 80.21 | 8.02 | | | | 8.02 | 8.02 | 8.02 | 8.02 | 8.02 | 8.02 | 8.02 | 8.02 |
| 2017-2018 | 92.86 | 9.29 | | | | | 9.29 | 9.29 | 9.29 | 9.29 | 9.29 | 9.29 | 9.29 |
| 2018-2019 | 400.92 | 40.09 | | | | | | 40.09 | 40.09 | 40.09 | 40.09 | 40.09 | 40.09 |
| 2019-2020 | 11.82 | 1.18 | | | | | | | 1.18 | 1.18 | 1.18 | 1.18 | 1.18 |
| 2020-2021 | 4.52 | 0.45 | | | | | | | | 0.45 | 0.45 | 0.45 | 0.45 |
| 2021-2022 | 154.15 | 15.42 | | | | | | | | | 15.42 | 15.42 | 15.42 |
| 2022-2023 | - | - | | | | | | | | | | - | - |
| 2023-2024 | 87.38 | 8.74 | | | | | | | | | | 8.74 | 8.74 |
| Total | 2,528.87 | 1.63 | 91.07 | 164.13 | 169.70 | 177.72 | 187.01 | 227.10 | 228.28 | 228.73 | 244.15 | 252.89 | 161.82 |

FINAL SCRUTINY REPORT 06/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Block B1, Stilt 2, Ground Floor, 1st Floor, Plot No. IT-3, IT-4, Airoli Knowledge Park, Airoli, TTC, Industrial Area, MIDC, Navi Mumbai -400708

Block period: - 2016-17 to 2020-21 (1st Block) & 2021-22 to 2025-26 (2nd Block)

Financial Year: - 2020-21 (5th year) and 2021-22 to 2023-24 (1st, 2nd & 3rd Year)

Details of Previous Monitoring:-

1. Previous UAC observation

The proposal of performance of the APR for the period 2016-17 to 2019-20 (1st Block) was placed in the 29th Meeting of the Approval Committee held on 13.07.2021, wherein the Committee **noted** the performance of the unit for the years 2016-17 to 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR

(I) APPROVED Projections for 1st block

(Rs. In Lakhs)

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total |
|---------------------|----------|----------|----------|----------|----------|-----------|
| FOB value of export | 24781 | 42082 | 43351 | 45809 | 45809 | 201832 |
| FE Outgo | 657.01 | 647.71 | 642.48 | 641.73 | 695.90 | 3284.83 |
| NFE | 24123.99 | 41434.29 | 42708.52 | 45167.27 | 45113.10 | 198547.17 |

(I) APPROVED Projections for 2nd block

(Rs. In Lakhs)

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | Total |
|---------------------|---------|---------|---------|---------|---------|-------|
| FOB value of export | 14181 | 14890 | 15634 | 16416 | 17237 | 78358 |
| FE Outgo | 1851 | 1664 | 1676 | 1303 | 1348 | 7842 |
| NFE | 12330 | 13226 | 13958 | 15113 | 15889 | 70516 |

(II) Performance as compared to projections for the period 2020-21 to 2023-24.

(Rs. In Lakhs)

| Year | Projected | Export | F.E. OUTGO | | | | | | |
|--------------|--------------|------------------------|----------------------------------|------------------------|------------------------|----------------|---------------------------|------------------------|---------------------------|
| | | Actual (As per APR) | Raw Material (Goods/Services) | | | C.G. import | | | Other outflow |
| | | | Projected | Actual (As per APR) | As per NSDL Data | Projected | Actual (As per APR) | As per NSDL Data | Actual (As per APR) |
| 2020-21 | 45809 | 11825.20 | 0.00 | 0.00 | 0.00 | 695.90 | 18.32 | 18.32 | 3.94 |
| 2021-22 | 14181 | 16149.39 | 0.00 | 0.00 | 0.00 | 1851 | 133.91 | 133.91 | 0.00 |
| 2022-23 | 14890 | 13768.13 | 0.00 | 0.00 | 0.00 | 1664 | 7.88 | 7.88 | 0.00 |
| 2023-24 | 15634 | 6923.57 | 0.00 | 0.00 | 0.00 | 1676 | 85.59 | 85.59 | 0.00 |
| Total | 90514 | 48666.29 | 0.00 | 0.00 | 0.00 | 5886.90 | 245.70 | 245.70 | 3.94 |

(III) Cumulative NFE achieved during the year 2020-21 to 2023-24.

(A) Cumulative NFE achieved as APR:-

(Rs. in Lakhs)

| Year | Cumulative Projections NFE | Cumulative NFE Achieved As per APR (Coloumn 9) | Cumulative % NFE Achieved |
|---------|----------------------------|--|---------------------------|
| 2020-21 | 198547.17 | 74083.41 | 37.31 % |
| 2021-22 | 12330 | 16094.67 | 130.53 % |
| 2022-23 | 25556 | 29807.3 | 116.64 % |
| 2023-24 | 27184 | 36667.6 | 134.89 % |

(B) NFE for scrutiny period for the 1st block :-

(Rs. in Lakhs)

| Year | FOB value of export | FE Outgo | Calculated NFE | Cumulative NFE | Projected NFE |
|---|---------------------|----------|----------------|----------------|---------------|
| As per APR FY 2020-21 | 11825.2 | 45.26 | 11,779.94 | 74,083.41 | 198547.17 |
| NFE for scrutiny period for the 2 nd block | | | | | |
| As per APR FY 2021-22 | 16149.39 | 54.71 | 16,094.68 | 16,094.68 | 12330 |
| As per APR FY 2022-23 | 13768.13 | 54.71 | 13,713.42 | 29,808.10 | 25556 |
| As per APR FY 2023-24 | 6923.57 | 63.27 | 6,860.30 | 36,668.40 | 39514 |

(ii) Capital Goods Amortized Values table:-

| Year | CG Imp. 4B(v) | Amortized Value |
|-----------|---------------|-----------------|
| 2016-2017 | 317.74 | 31.77 |
| 2017-2018 | 26.17 | 2.62 |
| 2018-2019 | 30.88 | 3.09 |
| 2019-2020 | 20.12 | 2.01 |
| 2020-2021 | 18.32 | 1.83 |
| 2021-2022 | 133.91 | 13.39 |
| 2022-2023 | - | - |
| 2023-2024 | 85.59 | 8.56 |
| Total | 632.73 | 8.56 |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

| | | | | | | |
|---|------------------------------|--|---|----------------|----------------|------------------|
| LOA No. & Date | | 1. SEEPZ/IGATE-SEZ/IGSL/01/2014-15/5813, Dated 30.03.2015 (Original LOA) 2. SEEPZ/IGATE-SEZ/IGSL/01/2014-15/VOL-II/13387, 10.08.2021 (1 st Renewal of LOA) | | | | |
| Validity of LOA | | 31.03.2026 | | | | |
| Item(s) of manufacture/ Services | | IT Enabled Services - Software Development | | | | |
| Date of commencement of production | | 01.04.2016 | | | | |
| Execution of BLUT | | Yes | | | | |
| Pending CRA Objection, if any | | No | | | | |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | | No | | | | |
| No. of employees: As below | | | | | | |
| Year | Projected Men | Projected Women | Men | Women | Total | Average % |
| 2020-21 | 1200 | 800 | 429 | 183 | 612 | 31% |
| 2021-22 | | | 1547 | 1093 | 2640 | 431% |
| 2022-23 | 312 | 300 | 506 | 473 | 979 | 160% |
| 2023-24 | | | 298 | 278 | 576 | 94% |
| Area allotted (in sq. ft.) | | | 89900.82 | | | |
| | | | (Area Sq. Ft. / No. of employees) | | | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | | 146.90 | 34.05 | 91.83 | 156.08 |
| Investment till date (Rs. In lakhs) | Building | 2020-21 | 2021-22 | 2022-23 | 2023-24 | |
| | Plant & Machinery | 5216.41 | 52404.99 | 55010.13 | 55010.13 | |
| | TOTAL | 413.24 | 789.31 | 902.07 | 1070.07 | |
| | | | 5629.65 | 53194.3 | 55912.2 | 56080.2 |
| Per Sq. ft. Export during the FY | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| (APR export/per sq. ft*Lakhs) | | | 13,153.61 | 17,963.56 | 15,314.80 | 7,701.34 |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | | NA | NA | NA | NA |
| Value Addition during the monitoring period | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | | NA | NA | NA | NA |
| Whether all the APRs being considered now has been filed well within the time limit, or otherwise. | | | Yes | | | |
| | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| | | | 11.11.2021 | 23.09.2022 | 26.09.2023 | 23.08.2024 |
| If no, details of the Year along with no of days delayed to be given. | | | *As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 st December, 2021. | | | |

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Softex Data | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|----------------------------|-------------------|--|
| 2020-21 | 11825.20 | 11994.74 | (169.55) | <p>Unit have raised Credit Note for Rs. (299.24) Lakhs. Also, they provided onsite service to overseas clients for Rs. 49.95 and balance difference of Rs. 79.75 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p> |
| 2021-22 | 16149.39 | 16189.53 | (40.14) | <p>Unit have raised Credit Note for Rs. (333.57) Lakhs. Also, they provided onsite service to overseas clients for Rs. 43.10 and balance difference of Rs. 250.33 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p> |
| 2022-23 | 13768.13 | 13768.18 | (0.05) | <p>Unit have raised Credit Note for Rs. (154.91) Lakhs. Also, they provided onsite service to overseas clients for Rs. 128.92 and balance difference of Rs. 25.95 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p> |
| 2023-24 | 6923.57 | 6923.64 | (0.07) | <p>Unit have raised Credit Note for Rs. (12.47) Lakhs. and balance difference of Rs. 12.40 Lakhs is due to exchange rate variation.</p> <p>Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate.</p> |

(b) IMPORT (RM including procurement done on IUT (from SEZ) basis.

(Rs. In Lakhs)

| Year/ Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-----------------|-----------------------|--|----------------------|---------------------------|
| 2020-21 | 0.00 | 0.00 | - | - |
| 2021-22 | 0.00 | 0.00 | - | - |
| 2022-23 | 0.00 | 0.00 | - | - |
| 2023-24 | 0.00 | 0.00 | - | - |

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.

| (Rs. In Lakhs) | | | | |
|----------------|-----------------------|------------------------------|----------------------|--|
| Year/Period | Figures as per APR | Figures as per Trade Data | Difference if any | Reasons for difference |
| 2020-21 | 413.24 | 18.32 | 394.92 | Unit have considered the cumulative values of import capital goods in the APR. |
| 2021-22 | 547.15 | 133.91 | 413.24 | |
| 2022-23 | 555.03 | 7.88 | 547.15 | |
| 2023-24 | 632.74 | 85.59 | 547.15 | |

(F) **Bond cum Legal Undertaking (BLUT)**

(Rs. In Lakhs)

| Year | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|------|---|---------|---------|---------|---------|
| I | Total Bond-Cum Legal Undertaking | 2026.00 | - | - | - |
| ii | Remaining Value of BLUT given by entity at the start of the Financial Year. | 152.68 | 1646.96 | 1350.81 | 1101.68 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | 2026.00 | - | - | - |
| iv | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 531.72 | 296.15 | 249.13 | 114.80 |
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)]. | 1646.96 | 1350.81 | 1101.68 | 986.88 |

| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|-----|---|---------|---------|---------|---------|
| (G) | Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | No | No | No | No |

| | | | | | |
|------------|---|--|-----|-----|-----|
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | Yes | Yes | Yes | Yes |
| (b) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | All Softex has been certified. | | | |
| (c) | Whether unit has filed any request for Cancellation of Softex | No | No | No | No |
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | No | No | No | No |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated | Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022. | | | |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office. | No, They have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest. | | | |
| (L) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes | Yes | Yes | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | No | No | No | No |
| (N) | Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or | Yes, As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ- | | | |

| | | | | | |
|-----|---|--|----|----|----|
| | <p>otherwise</p> <p>Whether unit has availed any duty free goods / services for setting up such facility?</p> <p>If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered</p> | <p>SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai.</p> <p>No, They have not availed any duty exemption for setting up such facility.</p> | | | |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No | No | No | No |

Findings

| | |
|-----|---|
| 1. | This is 5 th year performance of the 1 st block i.e. 2020-21 and 1 st to 3 rd years performance scrutiny of the 2 nd block period i.e. 2021-22 to 2023-24. |
| 2. | The unit has achieved export revenue of Rs. 11825.20/- Lakhs as against projected export of Rs. 45809.00/- i.e. 25.81 % during the period for FY 2020-21. |
| 3. | The unit has achieved export revenue of Rs. 16149.39/- Lakhs as against projected export of Rs. 14181/- i.e. 113.88 % during the period for FY 2021-22. |
| 4. | The unit has achieved export revenue of Rs. 13768.13/- Lakhs as against projected export of Rs. 14890/- i.e. 92.46 % during the period for FY 2022-23. |
| 5. | The unit has achieved export revenue of Rs. 6923.57/- Lakhs as against projected export of Rs. 15634/- i.e. 44.28 % during the period for FY 2023-24. |
| 6. | Cumulative Net Foreign Exchange Rs. 74083.41/- lakh is positive for FY 2020-21. |
| 7. | Cumulative Net Foreign Exchange Rs. 16094.67/- lakh is positive for FY 2021-22. |
| 8. | Cumulative Net Foreign Exchange Rs. 29807.3/- lakh is positive for FY 2022-23. |
| 9. | Cumulative Net Foreign Exchange Rs. 36667.6/- lakh is positive for FY 2023-24. |
| 10. | There is no CRA objection pending. |
| 11. | There is no SCN is pending. |
| 12. | The APR for the FY 2020-21 to 2023-24 has filed withing prescribed time. |

(हनीश राठी)

सहायक विकास आयुक्त,
सीपूज-सेज़

| Annexure - 1- IN67 | | | | | | | | | | |
|--|---------------|-----------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Calculation of Year-wise Proportionate Amortized Value | | | | | | | | | | |
| Year | CG Imp. 4B(v) | Amortized Value | Calculation of Proportionate Amortized Value | | | | | | | |
| | | | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| | | | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 2016-2017 | 317.74 | 31.77 | 31.77 | 31.77 | 31.77 | 31.77 | 31.77 | 31.77 | 31.77 | 31.77 |
| 2017-2018 | 26.17 | 2.62 | | 2.62 | 2.62 | 2.62 | 2.62 | 2.62 | 2.62 | 2.62 |
| 2018-2019 | 30.88 | 3.09 | | | 3.09 | 3.09 | 3.09 | 3.09 | 3.09 | 3.09 |
| 2019-2020 | 20.12 | 2.01 | | | | 2.01 | 2.01 | 2.01 | 2.01 | 2.01 |
| 2020-2021 | 18.32 | 1.83 | | | | | 1.83 | 1.83 | 1.83 | 1.83 |
| 2021-2022 | 133.91 | 13.39 | | | | | | 13.39 | 13.39 | 13.39 |
| 2022-2023 | - | - | | | | | | | - | - |
| 2023-2024 | 85.59 | 8.56 | | | | | | | | 8.56 |
| Total | 632.73 | 8.56 | 31.77 | 34.39 | 37.48 | 39.49 | 41.32 | 54.71 | 54.71 | 63.27 |

FINAL SCRUTINY REPORT 07/2024

Name of the Unit: - M/s. Capgemini Technology Services India Limited

Address:- Plot No. IT-3 & 4, BLK-1, 2-3-4- Floor, Blk 4 Ground to 6 floor, M/s. Capgemini Technology Services Ltd., Airoli Knowledge Park, TTC Industrial Area, MIDC, Navi Mumbai -400708

Block period: - 2016-17 to 2020-21 (1st Block) & 2021-22 to 2025-26 (2nd Block)

Financial Year: - 2020-21 (5th year of 1st Block) and 2021-22 to 2023-24 (1st, 2nd & 3rd Year of 2nd block)

Details of Previous Monitoring:-**1. Previous UAC observation**

The proposal of performance of the APR for the period 2016-17 to 2019-20 (1st Block) was placed in the 29th Meeting of the Approval Committee held on 13.07.2021, wherein the Committee **noted** the performance of the unit for the years 2016-17 to 2019-20, that the unit has achieved Positive NFE on cumulative basis in terms of Rule 54 of SEZ Rules, 2006.

(A): Observation on APR**(I) APPROVED Projections for 1st block****(Rs. In Lakhs)**

| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total |
|---------------------|---------|---------|---------|---------|---------|--------|
| FOB value of export | 12438 | 27914 | 27914 | 27914 | 27914 | 124094 |
| FE Outgo | 1745 | 2433 | 2533 | 2483 | 2533 | 11727 |
| NFE | 10693 | 25481 | 25381 | 25431 | 25381 | 112367 |

(I) APPROVED Projections for 2nd block**(Rs. In Lakhs)**

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | Total |
|---------------------|---------|---------|---------|---------|---------|--------|
| FOB value of export | 51066 | 55151 | 59288 | 62845 | 111484 | 339834 |
| FE Outgo | 4664 | 4399 | 4220 | 3856 | 6532 | 23671 |
| NFE | 46402 | 50752 | 55068 | 58989 | 104952 | 316163 |

(II) Performance as compared to projections for the period 2020-21 to 2023-24.**(Rs. In Lakhs)**

| Year | Projected | Export | F.E. OUTGO | | | | | | |
|--------------|---------------|------------------------|----------------------------------|------------------------|------------------------|--------------|---------------------------|------------------------|---------------------------|
| | | Actual (As per APR) | Raw Material (Goods/Services) | | | C.G. import | | | Other outflow |
| | | | Projected | Actual (As per APR) | As per NSDL Data | Projected | Actual (As per APR) | As per NSDL Data | Actual (As per APR) |
| 2020-21 | 27914 | 42675.23 | 0.00 | 0.00 | 0.00 | 2533 | 677.45 | 677.45 | 13.65 |
| 2021-22 | 51066 | 38530.63 | 0.00 | 0.00 | 0.00 | 4664 | 2652.58 | 2652.58 | 0.00 |
| 2022-23 | 55151 | 47710.29 | 0.00 | 0.00 | 0.00 | 4399 | 12.84 | 12.84 | 7.51 |
| 2023-24 | 59288 | 59787.52 | 0.00 | 0.00 | 0.00 | 4220 | 565.36 | 565.36 | 25.77 |
| Total | 193419 | 128916.15 | 0.00 | 0.00 | 0.00 | 15816 | 3908.23 | 3908.23 | 46.93 |

(III) Cumulative NFE achieved during the year 2020-21 to 2023-24.

(Rs. in Lakhs)

| Year | Cumulative Projections NFE | Cumulative NFE Achieved As per APR (Coloumn 9) | Cumulative % NFE Achieved |
|---------|----------------------------|--|---------------------------|
| 2020-21 | 112367 | 169714.24 | 151.04 % |
| 2021-22 | 46402 | 38027.95 | 81.95 % |
| 2022-23 | 97154 | 85248.16 | 87.75 % |
| 2023-24 | 152222 | 144470.80 | 94.91 % |

(B) NFE for scrutiny period 1st block:-

(Rs. in Lakhs)

| Year | FOB value of export | FE Outgo | Calculated NFE (As per Scrutiny) | Cumulative NFE (As per APR) | Projected NFE |
|---|---------------------|----------|----------------------------------|-----------------------------|---------------|
| As per APR FY 2020-21 | 42675.23 | 251.08 | 42,424.15 | 1,12,367.00 | 25381.00 |
| NFE for scrutiny period 2nd block:- | | | | | |
| As per APR FY 2021-22 | 38530.63 | 481.29 | 38,049.34 | 38,049.34 | 46402 |
| As per APR FY 2022-23 | 47710.29 | 490.08 | 47,220.21 | 85,269.55 | 97154 |
| As per APR FY 2023-24 | 59787.52 | 564.88 | 59,222.64 | 1,44,492.19 | 152222 |

(ii) Capital Goods Amortized Values table:-

| Year | CG Imp. 4B(v) | Amortized Value |
|--------------|-----------------|-----------------|
| 2016-2017 | 358.28 | 35.83 |
| 2017-2018 | 717.08 | 71.71 |
| 2018-2019 | 98.93 | 9.89 |
| 2019-2020 | 522.50 | 52.25 |
| 2020-2021 | 677.45 | 67.75 |
| 2021-2022 | 2,438.64 | 243.86 |
| 2022-2023 | 12.84 | 1.28 |
| 2023-2024 | 565.36 | 56.54 |
| Total | 5,391.08 | 57.82 |

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

| LOA No. & Date | 1. SEEPZ/NEWSEZ/IGATE-CIPL/02/2015-16/19185, Dated 21.12.2015 (Original LOA) 2. SEEPZ-SEZ/NEWSEZ/IGATE-CIPL/02/2015-16/VOL-II/12238, Dated 28.07.2021 (1 st Renewal of LOA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------|-----------|-------|-------|-----------|---------|---------------|-----------------|---------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|-----|------|------|------|-----|---------|------|------|------|------|---------|------|------|------|------|
| Validity of LOA | 31.03.2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item(s) of manufacture/ Services | Information Technology and Information Technology Enabled Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date of commencement of production | 01.04.2016 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Execution of BLUT | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pending CRA Objection, if any | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. of employees: As below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Year</th><th>Projected Men</th><th>Projected Women</th><th>Men</th><th>Women</th><th>Total</th><th>Average %</th></tr> </thead> <tbody> <tr> <td>2020-21</td><td>1380</td><td>920</td><td>1718</td><td>948</td><td>2666</td><td>116%</td></tr> <tr> <td>2021-22</td><td rowspan="3">1718</td><td rowspan="6">948</td><td>1565</td><td>1032</td><td>2597</td><td>97%</td></tr> <tr> <td>2022-23</td><td>1897</td><td>1313</td><td>3210</td><td>120%</td></tr> <tr> <td>2023-24</td><td>2054</td><td>1731</td><td>3785</td><td>142%</td></tr> </tbody> </table> | | | | | | | Year | Projected Men | Projected Women | Men | Women | Total | Average % | 2020-21 | 1380 | 920 | 1718 | 948 | 2666 | 116% | 2021-22 | 1718 | 948 | 1565 | 1032 | 2597 | 97% | 2022-23 | 1897 | 1313 | 3210 | 120% | 2023-24 | 2054 | 1731 | 3785 | 142% |
| Year | Projected Men | Projected Women | Men | Women | Total | Average % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 1380 | 920 | 1718 | 948 | 2666 | 116% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2021-22 | 1718 | 948 | 1565 | 1032 | 2597 | 97% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022-23 | | | 1897 | 1313 | 3210 | 120% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023-24 | | | 2054 | 1731 | 3785 | 142% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area allotted (in sq. ft.) | 97256.83 Sq. Ft. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (Area Sq. Ft. / No. of employees) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area available for each employee per sq.ft. basis (area / no. of employees) | <table border="1"> <thead> <tr> <th>2020-21</th><th>2021-22</th><th>2022-23</th><th>2023-24</th></tr> </thead> <tbody> <tr> <td>36.48</td><td>37.45</td><td>30.30</td><td>25.70</td></tr> </tbody> </table> | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 36.48 | 37.45 | 30.30 | 25.70 | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36.48 | 37.45 | 30.30 | 25.70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment till date (Rs. In lakhs) | <table border="1"> <thead> <tr> <th>2020-21</th><th>2021-22</th><th>2022-23</th><th>2023-24</th></tr> </thead> <tbody> <tr> <td>24.80</td><td>24.80</td><td>24.80</td><td>24.80</td></tr> <tr> <td>2830.37</td><td>6133.68</td><td>6186.64</td><td>7249.38</td></tr> <tr> <td>2855.17</td><td>6158.48</td><td>6211.00</td><td>7274.18</td></tr> </tbody> </table> | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 24.80 | 24.80 | 24.80 | 24.80 | 2830.37 | 6133.68 | 6186.64 | 7249.38 | 2855.17 | 6158.48 | 6211.00 | 7274.18 | | | | | | | | | | | | | | | |
| 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24.80 | 24.80 | 24.80 | 24.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2830.37 | 6133.68 | 6186.64 | 7249.38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2855.17 | 6158.48 | 6211.00 | 7274.18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Per Sq. ft. Export during the FY (APR export/per sq. ft*Lakhs) | <table border="1"> <thead> <tr> <th>2020-21</th><th>2021-22</th><th>2022-23</th><th>2023-24</th></tr> </thead> <tbody> <tr> <td>43,878.90</td><td>39,617.40</td><td>49,055.98</td><td>61,473.85</td></tr> </tbody> </table> | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 43,878.90 | 39,617.40 | 49,055.98 | 61,473.85 | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43,878.90 | 39,617.40 | 49,055.98 | 61,473.85 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Quantity and value of goods exported under Rule 34 (unutilized goods) | <table border="1"> <thead> <tr> <th>2020-21</th><th>2021-22</th><th>2022-23</th><th>2023-24</th></tr> </thead> <tbody> <tr> <td>NA</td><td>NA</td><td>NA</td><td>NA</td></tr> </tbody> </table> | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | NA | NA | NA | NA | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NA | NA | NA | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Value Addition during the monitoring period | <table border="1"> <thead> <tr> <th>2020-21</th><th>2021-22</th><th>2022-23</th><th>2023-24</th></tr> </thead> <tbody> <tr> <td>NA</td><td>NA</td><td>NA</td><td>NA</td></tr> </tbody> </table> | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | NA | NA | NA | NA | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NA | NA | NA | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Whether all the APRs being considered now has been filed well | Yes <table border="1"> <thead> <tr> <th>2020-21</th><th>2021-22</th><th>2022-23</th><th>2023-24</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td></tr> </tbody> </table> | | | | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020-21 | 2021-22 | 2022-23 | 2023-24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | |
|---|---|------------|------------|------------|
| within the time limit, or otherwise. | 11.11.2024 | 23.09.2022 | 26.09.2023 | 23.08.2024 |
| If no, details of the Year along with no of days delayed to be given. | *As per letter dated 29.06.2021 of MoC&I, SEZ Division, instructed that Filing of Annual Performance Reports (APR) by SEZ units extended to till 31 st December, 2021. | | | |

(E) Reconciliation of Export & Import data.

(a) EXPORT

(Rs. in lakhs)

| Year/Period | Figures reported in APR (FOB Value) | Figures as per Softex Data | Difference if any | Reason for Difference/Remark |
|-------------|-------------------------------------|----------------------------|-------------------|---|
| 2020-21 | 42675.23 | 43085.26 | (410.03) | Unit have raised Credit Note for Rs. (1696.04) Lakhs. Also, they provided onsite service to overseas for Rs. 31.98 and balance difference of Rs. 1254.04 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2021-22 | 38530.63 | 38531.53 | (0.90) | Unit have raised Credit Note for Rs. (1611.02) Lakhs and balance difference of Rs. 1610.12 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2022-23 | 47710.29 | 47710.07 | 0.22 | Unit have raised Credit Note for Rs. (293.54) Lakhs and balance difference of Rs. 293.76 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |
| 2023-24 | 59787.52 | 59787.59 | (0.07) | Unit have raised Credit Note for Rs. (479.40) Lakhs and balance difference of Rs. 479.33 Lakhs is due to exchange rate variation. Unit have used RBI exchange rate on the date of invoice where As, Exchange rate considered by NSDL is as per the Custom exchange rate. |

(b) **IMPORT (RM** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

| Year/ Period | Figures as per APR | Figures as per Trade Data (NSDL) | Difference if any | Reasons for difference |
|-----------------|-----------------------|--|----------------------|------------------------|
| 2020-21 | 0.00 | 0.00 | - | - |
| 2021-22 | 0.00 | 0.00 | - | - |
| 2022-23 | 0.00 | 0.00 | - | - |
| 2023-24 | 0.00 | 0.00 | - | - |

(c) **IMPORT (Capital Goods** including procurement done on IUT (from SEZ) basis.
(Rs. In Lakhs)

| Year/Period | Figures as per APR | Figures as per Trade Data | Difference if any | Reasons for difference |
|-------------|-----------------------|---------------------------------|----------------------|--|
| 2020-21 | 2374.24 | 677.45 | 1696.79 | Unit have considered the cumulative values of import capital goods in the APR. |
| 2021-22 | 5026.82 | 2652.58 | 2374.24 | |
| 2022 - 23 | 4825.72 | 12.84 | 4812.88 | |
| 2023 - 24 | 5391.08 | 565.36 | 4825.72 | |

(F) **Bond cum Legal Undertaking (BLUT)** (Rs. In Lakhs)

| Year | | 2020- 21 | 2021-22 | 2022- 23 | 2023-24 |
|------------|---|-------------|----------|-------------|----------|
| I | Total Bond-Cum Legal Undertaking | 296.25 | | | - |
| ii | Remaining Value of BLUT given by entity at the start of the Financial Year. | - | -324.72 | 725.36 | 89.55 |
| iii | Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year. | - | 2,170.00 | - | - |
| iv | The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services) | 620.97 | 1,119.92 | 635.81 | 1,009.43 |
| v | Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)]. | -324.72 | 725.36 | 89.55 | -919.88 |


| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------|--|---------|---------|---------|---------|
| (G) | Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained. | No | No | No | No |
| (H) (a) | Whether all softex has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained Softex condonation from DC office / RBI and if approved, whether they have filed such pending Softex. | Yes | Yes | Yes | Yes |

| | | | | | |
|-----|---|--|-----|-----|-----|
| (b) | Whether all Softex has been certified, if so till which month has the same been certified. If not, provide details of the Softex and reasons for pendency. | All Softex has been certified. | | | |
| (c) | Whether unit has filed any request for Cancellation of Softex | No | No | No | No |
| (I) | Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided) | No | No | No | No |
| (J) | Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated | Yes, As per Unit submission, They had obtained "No Objection" from Ministry of Commerce & Industry, Department of Commerce, SEZ Division vide Letter ref. No.K-43016(11)/7/2021-SEZ Dtd.22.09.2022. | | | |
| (K) | Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office. | No, They have not submitted all DSPF however It's under process of submission and they will complete further Customs endorsement procedure at the earliest. | | | |
| (L) | Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof | Yes | Yes | Yes | Yes |
| (M) | Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report | No | No | No | No |
| (N) | Has the unit set up any cafeteria / canteen / food court in unit premises. If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty free goods / services for setting up such facility? If yes, whether unit has discharged | Yes, As SEZ Developer had conveyed to office of the Development Commissioner against Letter Ref. No. SEEPZ-SEZ/NEWSEZ/INTRNS/225/2009-10/VOL-II Dtd.03.05.2018 as per Rule 11 (5) and They had also obtained approval vide ref no. MIDC/Fire/96 Dtd.11.01.2016 from Chief Fire Officer & Fire Advisor, MIDC, Mumbai. No, They have not availed any duty | | | |

| | | | | | |
|-----|---|---|----|----|----|
| | such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered | exemption for setting up such facility. | | | |
| (O) | Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring | No | No | No | No |

Findings

| | |
|-----|--|
| 1. | This is 5 th Year performance scrutiny the of 2 nd block i.e. 2020-21 and 1 st to 3 rd years performance scrutiny of the 3 rd block period i.e. 2021-22 to 2023-24. |
| 2. | The unit has achieved export revenue of Rs. 42675.23/- Lakhs as against projected export of Rs. 27914.00/- i.e. 152.88% during the period for FY 2020-21. |
| 3. | The unit has achieved export revenue of Rs. 38530.63/- Lakhs as against projected export of Rs. 51066.00/- i.e. 75.45 % during the period for FY 2021-22. |
| 4. | The unit has achieved export revenue of Rs. 47710.29/- Lakhs as against projected export of Rs. 55151.00/- i.e. 86.51% during the period for FY 2022-23. |
| 5. | The unit has achieved export revenue of Rs. 59787.52/- Lakhs as against projected export of Rs. 59288/- i.e. 100.84% during the period for FY 2023-24. |
| 4. | Cumulative Net Foreign Exchange Rs. 169714.24/- lakh is positive for FY 2020-21. |
| 5. | Cumulative Net Foreign Exchange Rs. 38027.95/- lakh is positive for FY 2021-22. |
| 6. | Cumulative Net Foreign Exchange Rs. 85248.16/- lakh is positive for FY 2022-23. |
| 7. | Cumulative Net Foreign Exchange Rs. 144470.80/- lakh is positive for FY 2023-24. |
| 8. | There is no CRA Objection pending. |
| 9. | There is no SCN pending. |
| 10. | The APR for the FY 2020-21 to 2023-24 has filed withing prescribed time. |
| 11. | <p>It is observed that, remaining amount of BLUT value is negative Rs. (919.88) Lacs i.e. BLUT is exhausted. As per rule 22(d) of SEZ Rules, 2006,</p> <p><i>"there shall be no debit and credit, Bond-cum-Legal Undertaking amount shall be monitored quarterly or yearly on the basis of Quarterly Progress Report or Annual Progress Report submitted by the Developer or Unit, as the case may be, and in case of any shortfall in the Bond-cum-Legal Undertaking amount, a fresh or additional Bond-cum-Legal Undertaking shall be furnished."</i></p> |


 (हमीश राठी)

सहायक विकास आयुक्त,
 सीपज-सेज़

| Annexure - 1- IN44 | | | | | | | | | | |
|--|-----------------|-----------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Calculation of Year-wise Proportionate Amortized Value | | | | | | | | | | |
| Year | CG Imp. 4B(v) | Amortized Value | Calculation of Proportionate Amortized Value | | | | | | | |
| | | | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
| | | | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 2016-2017 | 358.28 | 35.83 | 35.83 | 35.83 | 35.83 | 35.83 | 35.83 | 35.83 | 35.83 | 35.83 |
| 2017-2018 | 717.08 | 71.71 | | 71.71 | 71.71 | 71.71 | 71.71 | 71.71 | 71.71 | 71.71 |
| 2018-2019 | 98.93 | 9.89 | | | 9.89 | 9.89 | 9.89 | 9.89 | 9.89 | 9.89 |
| 2019-2020 | 522.50 | 52.25 | | | | 52.25 | 52.25 | 52.25 | 52.25 | 52.25 |
| 2020-2021 | 677.45 | 67.75 | | | | | 67.75 | 67.75 | 67.75 | 67.75 |
| 2021-2022 | 2,438.64 | 243.86 | | | | | | 243.86 | 243.86 | 243.86 |
| 2022-2023 | 12.84 | 1.28 | | | | | | | 1.28 | 1.28 |
| 2023-2024 | 565.36 | 56.54 | | | | | | | | 56.54 |
| Total | 5,391.08 | 57.82 | 35.83 | 107.54 | 117.43 | 169.68 | 237.43 | 481.29 | 482.57 | 539.11 |

**GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
MINISTRY OF COMMERCE & INDUSTRY,
SEEPZ (SPECIAL ECONOMIC ZONE), MUMBAI**

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal:-

Application for Merger of LOAs of 06 existing units i.e. Unit-2, 3, 4, 5 and 6 with LOA of unit-1 of M/s. Capgemini Technology Services India Limited located at M/s. Capgemini Technology Services India Limited-SEZ.

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

Merger of LOA of M/s. Capgemini Technology Services India Limited (Unit-2, 3, 4, 5 and 6) into M/s. Capgemini Technology Services India Limited (Unit-1).

c. Relevant Provisions/Instructions and Orders:

Proviso of Rule 19(2) of SEZ, Rules 2006 – “Provided also that the Approval Committee may also approve proposal for Merger of Letter of Approval of two or more Units of the same Company or Firm subject to condition that these Units fall within the same Special Economic Zone and After Merger, block period calculation of Net Foreign Exchange shall be from the Date of Commencement of Production of the Unit which Commenced Operation first and the Income Tax exemption period shall be considered from the date of start of operation of the first Unit.”

In terms of Rule 19(2) of SEZ Rules, 2006 - “Provided that the Approval Committee may also approve proposals for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or services activity, if it meets the requirement of rule 18”

d. Other Information

M/s. Capgemini Technology Services India Limited – Unit-1 has requested for merger of LOAs of their existing Unit-2 to Unit-6 into Unit-1, since all their existing LOP's of units has same kind of service activity. The unit has provided the projections for merger of Unit-2 to Unit-6 into Unit-1.

Unit also agree to the other terms and conditions mentioned in said rules from tax benefit perspective and they understand that for all purposes the date of commencement of operations shall be treated as 19.08.2013, the date on which our first unit started commercial operations (i.e. Unit-1).

Following are the submissions:

There are 6 LOAs in the existing name and the details are as follows :-

| Name of the unit | M/s. Capgemini Technology Services India Limited - Unit-1 | M/s. Capgemini Technology Services India Limited - Unit-2 | M/s. Capgemini Technology Services India Limited - Unit-3 | M/s. Capgemini Technology Services India Limited - Unit-4 | M/s. Capgemini Technology Services India Limited - Unit-5 | M/s. Capgemini Technology Services India Limited - Unit-6 |
|------------------|---|---|---|---|---|---|
| | | | | | | |

| | | | | | | |
|---|--|--|---|---|---|--|
| Location | Block-V, 7th & 8th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708 | Block-V, 1st & 10th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708 | Development Block B1, Stilt - 2, Ground floor & 1st floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, MIDC, Airoli, Navi Mumbai - 400708 | Block-1, 2nd, 3rd & 4th floor and Block-4 Ground to 6th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708 | Block-2, 2nd & 3rd Floor and Block-3, Ground to 4th floor, Block-6, 1st floor to 5th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708 | Block-6, 6th to 12th floor & Block-5, 6th floor, 11th to 12th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, Airoli, Navi Mumbai - 400708 |
| Area | 59502.32 Sq. Ft. | 82988 Sq. Ft. | 89900.82 Sq. Ft. | 97256.83 Sq. Ft. | 617324.79 Sq. Ft. | 485440 Sq. Ft. |
| LOA No. & Date | Letter of Approval No. SEEPZ/NEWSEZ/GIGAPLEX-THANE/01/2012-13/7982, dtd. 24.07.2013 | Letter of Approval No. SEEPZ-SEZ/NEW-SEZ/GIGAPLEX-THANE/02/2014-15/12576, Dtd. 20.10.2014 | Letter of Approval No. SEEPZ/IGATE-SEZ/IGSL/01/2014-15/5813, dtd. 30.03.2015 | Letter of Approval No. SEEPZ/NEWSEZ/IGATE-SEZ/IGATE-CIPL/02/2015-16/19185, dtd. 21.12.2015 | Letter of Approval No. SEEPZ/NEWSEZ/IGATE-SEZ/IGATE-CIPL/03/2015-16/19187, dtd.21.12.2015 | Letter of Approval No. SEEPZ-SEZ/NEWSEZ/CTSIL-CAPGEMINI/03/2017-18/05679, Dtd.06.03.2018 |
| Item(s) of manufacture | Software Development and Information Technology and Information Technology Enabled Services | Development of computer software, Information Technology and Information Technology Enabled Services | IT enabled services - software development | Information Technology and Information Technology Enabled Services | Information Technology and Information Technology Enabled Services | Software Development and Information Technology and Information Technology Enabled Services |
| Date of commencement of production | 19.08.2013 | 29.12.2014 | 01.04.2016 | 01.04.2016 | 01.03.2016 | 15.06.2018 |
| Validity of LOP | 18.08.2028 | 28.12.2024 | 31.03.2026 | 31.03.2026 | 28.02.2026 | 14.06.2028 |
| Execution of BLUT | No, Unit wide letter dated 25.10.2024 submitted BLUT of Rs. 30,08,00,000/- for acceptance. | Yes | Yes | Yes | Yes | Yes |
| Pending CRA Objection, if any (Unit I & V) | NIL | Yes, *CRA Objection AM No. 12 | NIL | NIL | NIL | NIL |
| Pending Show Cause Notice/ Eviction Order/ Recovery Notice/ Recovery Order issued, if any. | NIL | NIL | NIL | NIL | NIL | NIL |

*There is a CRA Objection AM No. 12 – ‘Improper monitoring of SEZ Units shown in the SEZ Online system’ is pending. This office vide letter dated 16.06.2022 submitted the inferences for reference and requested to convey CRA to drop the audit para and Letter dated 11.11.2024 issued to SO (Audit) to update the current status i.r.o. the said para to this office at the earliest.

Reason for Merger:

1. The main intent of the management is to consolidate our operations under one unit only instead of maintaining two separate units with separate books of accounts and records keeping, so that compliances, operations, administration etc. can be handled effectively with common team.
2. **Cost Optimization:** All Units shall be merged, thereby reducing operational and maintenance cost and effectively due to consolidation as only one support team can take care of all admin related activities.

3. **Better control and monitoring:** When all the units will be merged, it will be easier for operational team members to work effectively as a single team rather than two separate teams sitting in two different units. This will help in faster and timely completion of project.
4. **Working Together:** Since our team's works on various projects at the same time, therefore if we bifurcate teams at different locations in separate units, then it creates a hindrance in terms of working together at one place and then project gets affected.

The detailed approved projections of the existing LOA's are as under:-

| Sl. No. | Particulars | M/s. Capgemini Technology Services India Limited – Unit 1 | M/s. Capgemini Technology Services India Limited – Unit 2 | M/s. Capgemini Technology Services India Limited – Unit 3 | M/s. Capgemini Technology Services India Limited – Unit 4 | M/s. Capgemini Technology Services India Limited – Unit 5 | M/s. Capgemini Technology Services India Limited – Unit 6 |
|---------|----------------------|---|---|---|---|---|---|
| | | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs | Rs. In Lakhs |
| 1. | FOB value of exports | 82757.00 | 159116.00 | 78358.00 | 339834.00 | 493638.00 | 458714.00 |
| 2. | FE Outgo | 7338.00 | 10856.00 | 7842.00 | 23671.00 | 35954.00 | 26136.00 |
| 3. | NFE | 75419.00 | 148260.00 | 70516.00 | 316163.00 | 457684.00 | 432578.00 |

Monitoring of Performance

| Unit Name | Unit No. | LOA No. with date | Pending APR monitoring Years |
|---|----------|---|--|
| M/s. Capgemini Technology Services India Ltd. | 1 | SEEPZ/NEWSEZ/GIGAPLEX-THANE/01/2012-13/7982, 24.07.2013 | 2023-24 |
| | 2 | SEEPZ-SEZ/NEW-SEZ/GIGAPLEX-THANE/02/2014-15/12576, 20.10.2014 | 2019-20 to 2023-24 |
| | 3 | SEEPZ/IGATE-SEZ/IGSL/01/2014-15/5813, 30.03.2015 | 2020-21 (1st block) and 2021-22 to 2023-24 (2nd block) |
| | 4 | SEEPZ/NEW SEZ/IGATE- CIPL/02/2015-16/19185, 21.12.2015 | 2020-21 of 1st block and 2021-22 to 2023-24 of 2nd block |
| | 5 | SEEPZ/NEWSEZ/IGATE- CIPL/03/2015-16/19187, 21.12.2015 | 2020-21 to 2023-24 |
| | 6 | SEEPZ-SEZ/NEWSEZ/CTSIL-CAPGEMINI/03/2017-18/05679, 06.03.2018 | 2022-23 of 1st block and 2023-24 of 2nd block |

* The proposals for monitoring of performance is to be placed in upcoming Unit Approval Committee, which is held on 25.11.2024. The details of monitoring performance is attached in annexure-A.

Projection Details:-

| S.No. | Item | Existing Approved Projections of Unit 1 submitted at the time of Renewal of LOA and MPR for employee (1 st year is completed for 3 rd block of 5 years, balance 4 years are | Revised Projections post-Merger of all the LOA's |
|-------|------|---|--|
|-------|------|---|--|

| | | | | | |
|----------------|---|-------------------|-------|----------------------|-------|
| | | remaining) | | | |
| | Area (Built up area) | 59,502.32 Sq. ft. | | 14,32,412.76 Sq. ft. | |
| Sr. No. | Item | | | | |
| 1 | Employment as per MPR | Men | Women | Men | Women |
| | | 431 | 284 | 10699 | 8642 |
| 2 | Investment- Plant and Machinery (Rs. In Lakhs) | | | | |
| (i) | Indigenous | 2500.00 | | 6000.00 | |
| (ii) | Imported | 3200.00 | | 14265.77 | |
| | Total Investment- Plant and Machinery | 5700.00 | | 20265.77 | |
| 3 | Import and Indigenous requirement of material and other inputs (Rs. In Lakhs) | | | | |
| (i) | Imported Capital goods | 3200.00 | | 14265.77 | |
| (ii) | Indigenous Capital goods | 2500.00 | | 6000.00 | |
| 4 | Imported Services | 0.00 | | 1766.01 | |
| 5 | Indigenous services | 5000.00 | | 62200.00 | |
| 6 | FOB Value of Exports for 5 years (Rs. In Lakhs) | 82757.00 | | 1397340.76 | |
| 7 | * Foreign Exchange outgo for 5 years (Rs. In Lakhs) | 7338.00 | | 16031.78 | |
| 8 | Net Foreign Exchange Earnings for 5 years (Rs. In Lakhs) | 75419.00 | | 1381308.98 | |

The summary of projections after Merger of LOA of our SEZ Units i.e. upto 18.08.2028 which is the validity of LOA of Unit 1, which started operations first:

Below is the details of Unit premises post-Merger of LOA:-

Letter of approval of all Five (05) Units will be merged with Unit 1, but the premises address which we will retain for carrying out operations will be as mentioned below: -

| Proposed Address of unit post-merger of LOA |
|---|
| Block-V, 1st to 5th, 7th to 10th floor, Development Block B1, Stilt -2, Ground floor & 1st floor, Block-1, 2nd, 3rd & 4th floor, Block-2, 2nd & 3rd Floor and Block-3, Ground to 4th floor, Block-4 Ground to 6th floor, Block-5, 6th floor, 11th to 12th floor and Block-6, 1st floor to 12th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708 |

Below is the details of retained Unit premises post-merger of LOA:-

| Particulars | Retained unit details |
|---------------------|---|
| Unit Address | Block-V, 1st to 5th, 7th to 10th floor, Development Block B1, Stilt -2, Ground floor & 1st floor, Block-1, 2nd, 3rd & 4th floor, Block-2, 2nd & 3rd Floor and Block-3, Ground to 4th |

| | |
|------------------------------|---|
| | floor, Block-4 Ground to 6th floor, Block-5, 6th floor, 11th to 12th floor and Block-6, 1st floor to 12th floor, Plot No.IT-3, IT-4, Capgemini Technology Services India Limited- SEZ, Airoli Knowledge Park, TTC Industrial Area, Airoli, Navi Mumbai - 400708 |
| LOA number and date | Letter of Approval No. SEEPZ/NEWSEZ/GIGAPLEX-THANE/01/2012-13/7982 Dated 24.07.2013 |
| Authorised operations | IT/ITES namely Software Development |

e. ADC's Recommendation:

On the scrutiny of the application it is found that, The figure mentioned in column **"Existing Approved Projections of Unit 1 submitted at the time of Renewal of LOA and MPR for employee (1st year is completed for 3rd block of 5 years, balance 4 years are remaining)"** are only of Unit-1 instead of sum of Unit 1 and remaining period of unit 2 to unit 6. In this regard, clarification letter dtd 22.11.2024 has been issued to unit for compliance. Corrected table will be placed before Approval Committee Meeting after receiving from the Unit.

The proposal of merger of 06 existing units i.e. Unit 2, 3, 4, 5 and 6 with LOA of unit 1 of M/s. Capgemini Technology Services India Limited at M/s. Capgemini Technology Services India Limited-SEZ with revision of projections is place before the Approval Committee in term of the proviso of Rule 19 (2) of SEZ Rules, 2006 for consideration.
