सीप्ज़ विशेष आर्थिक क्षेत्र

SEEPZ SPECIAL ECONOMIC ZONE

अंधेरी (पूर्व), मुंबई

ANDHERI (EAST), MUMBAI

<u>कार्यसूची के लिए</u>

<u>AGENDA FOR</u>

<u>मेसर्स माइंडस्पेस बिजनेस पार्क्स प्राइवेट लिमिटेड के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।</u>

<u>MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES OF M /s. MINDSPACE BUSINESS PARKS PRIVATE LIMITED.</u>

स्थल : सम्मेलन हॉल, द्वितीय तल, विकास आयुक्त कार्यालय, सीप्ज़-एसईजेड, अंधेरी (पूर्व), मुंबई।

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

दिनांक : गुरुवार, 30 जनवरी, 2025

DATE : Thursday, 30th January, 2025

समय : प्रातः 11:30 बजे

TIME : 11:30 AM

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30th January 2025 को विकास आयुक्त, एसईईपीजेड-एसईजेड की अध्यक्षता में मेसर्स माइंडस्पेस बिजनेस पार्क्स प्राइवेट लिमिटेड-एसईजेड 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. Mindspace Business Parks Private Limited-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 30th January 2025.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	विषय Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01:-	31.12.2024 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmations of the minutes of the meeting held on 31.12.2024.
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02:-	मेसर्स गेब्स हेल्थकेयर सॉल्यूशंस प्राइवेट लिमिटेड की कंपनी के शेयरधारिता पैटर्न में परिवर्तन और निदेशक मंडल की सूची में परिवर्तन (एलओए-33) Change in Shareholding Pattern and change in the list of Board of Directors of the Company of M /s. GeBBS Healthcare Solutions Private Limited. (LOA-33)
कार्यसूची मद क्रमांक 03:- Agenda Item No. 03:-	मेसर्स गेब्स हेल्थकेयर सॉल्यूशंस प्राइवेट लिमिटेड की कंपनी के शेयरधारिता पैटर्न में परिवर्तन और निदेशक मंडल की सूची में परिवर्तन (एलओए-03) Change in Shareholding Pattern and change in the list of Board of Directors of the Company of M /s. GeBBS Healthcare Solutions Private Limited. (LOA-03)
कार्यसूची मद क्रमांक 04:- Agenda Item No. 04:-	मेसर्स गेब्स हेल्थकेयर सॉल्यूशंस प्राइवेट लिमिटेड की कंपनी के शेयरधारिता पैटर्न में परिवर्तन और निदेशक मंडल की सूची में परिवर्तन (एलओए-42) Change in Shareholding Pattern and change in the list of Board of Directors of the Company of M /s. GeBBS Healthcare Solutions Private Limited. (LOA-42)
कार्यसूची मद क्रमांक 05:- Agenda Item No. 05:-	मेसर्स गेब्स हेल्थकेयर सॉल्यूशंस प्राइवेट लिमिटेड की कंपनी के शेयरधारिता पैटर्न में परिवर्तन और

	निदेशक मंडल की सूची में परिवर्तन (एलओए-58) Change in Shareholding Pattern and change in the list of Board of Directors of the Company of M /s. GeBBS Healthcare Solutions Private Limited. (LOA-58)
कार्यसूची मद क्रमांक 06:- **Agenda Item No. 06:-**	सेज नियम, 2006 के नियम 53 के अनुसार मेसर्स एसएस एंड सी फिनटेक सर्विसेज इंडिया प्राइवेट लिमिटेड (पूर्व में डीएसटी वर्ल्डवाइड सर्विसेज इंडिया प्राइवेट लिमिटेड के रूप में जाना जाता था) के प्रदर्शन की निगरानी करना। Monitoring performance of M /s. SS&C Fintech Services India Private Limited (Formerly known as DST Worldwide Services India Pvt. Ltd.)in terms of Rule 53 of SEZ Rules, 2006.
कार्यसूची मद क्रमांक 07:- **Agenda Item No. 07:-**	सेज नियम, 2006 के नियम 53 के अनुसार मेसर्स नेस टेक्नोलॉजीज इंडिया प्राइवेट लिमिटेड के प्रदर्शन की निगरानी करना। Monitoring performance of M/s. Ness Technologies India Private Limited in terms of Rule 53 of SEZ Rules, 2006.
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कार्यसूची मद क्रमांक 09:- **Agenda Item No. 09:-**	सेज नियम, 2006 के नियम 53 के अनुसार मेसर्स सदरलैंड ग्लोबल सर्विसेज प्राइवेट लिमिटेड के प्रदर्शन की निगरानी करना। Monitoring performance of M /s. Sutherland Global Services Private Limited in terms of Rule 53 of SEZ Rules, 2006.

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Action taken for the UAC Meeting held on 31.12.2024			
Name of SEZ	**Name of Unit**	**Subject**	**Action Taken**
Mindspace-SEZ	M/s. State Street Syntel Services Pvt. Ltd. (LOA-47)	Monitoring performance of the respective units in terms of Rule 53 of SEZ Rules, 2006.	Monitoring noted and letter issued to the unit, dated 14.01.2025. Unit is directed to file all DPSFs for the monitored period
Mindspace-SEZ	M/s. State Street Syntel Services Pvt. Ltd. (LOA-22)	Monitoring performance of the respective units in terms of Rule 53 of SEZ Rules, 2006.	Monitoring noted and letter issued to the unit, dated 14.01.2025. Unit is directed to file all DPSFs for the monitored period

विकास आयुक्त, सीप्ज़-एसईजेड की अध्यक्षता में 31.12.2024 को द्वितीय तल सीप्ज़ सेवा केंद्र, सीप्ज़ एसईजेड, मुंबई में आयोजित मेसर्स माइंडस्पेस बिजनेस पार्क्स प्राइवेट लिमिटेड - एसईजेड, ऐरोली, नवी मुंबई के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 131वीं बैठक का कार्यवृत्त

Minutes of 131st Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Mindspace Business Parks Pvt. Ltd. - SEZ, Airoli, Navi Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 31.12.2024, at Second Floor SEEPZ Service Centre, SEEPZ SEZ, Mumbai.

1. Name of the SEZ : M/s. Mindspace Business Parks Pvt. Ltd.
2. Sector : IT/ITES
3. Meeting No. : 131st
4. Date : 31.12.2024

उपस्थित सदस्य :

क्र. S.N.	सदस्यों का नाम **Name of Members**	पद का नाम **Designation**	संगठन **Organization**
1	श्रीमती मितल एस. हिरेमठ Smt. Mital S. Hiremath	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीप्ज़-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	श्रीमती पूनम धराडे Smt. Poonam Dharade	उद्योग उपनिदेशक Deputy Director of Industries	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
5	श्रीमती मीरा रामकृष्णन Smt. Meera Ramkrishnan	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, Mumbai
6	श्री जय मनोज शाह Shri Jay Manoj Shah	उप विकास आयुक्त तथा विनिर्दिष्ट अधिकारी, Dy. Development Commissioner, SEEPZ-SEZ and Specified Officer	सीप्ज़-सेज़, SEEPZ-SEZ माइंडस्पेस-एसईजेड, Mindspace-SEZ

बैठक में सहायता और सुचारू संचालन के लिए श्री जी.एस.भंडारी, एडीसी (न्यू एसईजेड) और श्री हनीश राठी, एडीसी (न्यू एसईजेड) भी उपस्थित थे

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

कार्यसूची मद संख्या 01: 25.11.2024 को आयोजित 130वीं बैठक के कार्यवृत्त की पुष्टि

Agenda Item No. 01 : Confirmation of Minutes of the 130th meeting held on 25.11.2024

दिनांक 25.11.2024 को आयोजित 130वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई समिति ने विगत 06 माह के सभी स्थगित प्रकरणों को अगली बैठक में रखने के निर्देश दिए हैं

The Minutes of the 130th Meeting held on 25.11.2024 were confirmed with consensus. The committee has directed to put up all the deferred cases of last 06 months in the next meeting.

कार्यसूची मद संख्या 02: एसईजेड नियम, 2006 के नियम 54 के संदर्भ में मेसर्स स्टेट स्ट्रीट सिंटेल सर्विसेज प्राइवेट लिमिटेड (एलओए-47) के वित्तीय वर्ष 2019-20 से 2024-25 (भाग) (6 वर्ष की अवधि के लिए) के लिए निष्पादन की निगरानी

Agenda Item No. 02 : Monitoring performance for the FY 2019-20 to 2024-25(part) (for the period of 6 years) of M/s. State Street Syntel Services Pvt. Ltd. (LOA-47) in terms of Rule 54 of SEZ Rules, 2006.

SEEPZ/NEW-SEZ/SERENE-THANE/47/2014-15/13527, दिनांक 12.11.2014 (अनुमोदन का मूल पत्र)

SEEPZ/NEW-SEZ/SERENE-THANE/47/2014-15/13527, DATED 12.11.2014 (Original LOA)

वर्ष 2019-20 से 2024-25 (भाग) के लिए वार्षिक निष्पादन रिपोर्ट इकाई द्वारा प्रस्तुत की गई इकाई ने वित्त वर्ष 2019-20 (पिछले ब्लॉक का 5वां वर्ष) के लिए संचयी आधार पर 26,375.53/- लाख रुपये और वित्त वर्ष 2020-21 से 2024-25 (भाग) के दौरान संचयी आधार पर 34,377.02/- लाख रुपये की सकारात्मक शुद्ध विदेशी मुद्रा अर्जित की है

The Annual Performance Report for the years 2019-20 to 2024-25 (part) was submitted by the unit. The unit has achieved positive NFE of Rs. 26,375.53/- Lakhs on cumulative basis for the FY 2019-20 (5th Year of the Previous Block) and 34,377.02/- Lakhs on cumulative basis during the FYs 2020-21 to 2024-25(part).

निर्णय:- निर्णय:- विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के संदर्भ में माइंडस्पेस-एसईजेड में मेसर्स स्टेट स्ट्रीट सिंटेल सर्विसेज प्राइवेट लिमिटेड (एलओए-47) के प्रदर्शन को नोट किया इकाई ने वित्त वर्ष 2019-20 (पिछले ब्लॉक का 5वां वर्ष) के लिए संचयी आधार पर 26,375.53/- लाख रुपये और वित्त वर्ष 2020-21 से 2024-25 (भाग) के दौरान संचयी आधार पर 34,377.02/- लाख रुपये का सकारात्मक एनएफई हासिल किया है

Decision:- After deliberation, the Committee **noted** the performance of the M/s. State Street Syntel Services Pvt. Ltd. (LOA-47) at Mindspace-SEZ in terms of Rule 54 of SEZ Rules, 2006. The unit has achieved positive NFE of Rs. 26,375.53/- Lakhs on cumulative basis for the FY 2019-20 (5th Year of the Previous Block) and 34,377.02/- Lakhs on cumulative basis during the FYs 2020-21 to 2024-25(part).

इकाई को ब्लॉक अवधि 2019-20 से 2024-25 (भाग) के लिए सभी लंबित डेटा सेवा खरीद फॉर्म दाखिल करने का निर्देश दिया गया और निर्दिष्ट अधिकारी को इसके प्रमाणीकरण और इकाई द्वारा दायर लंबित सॉफ्टेक्स के प्रमाणीकरण पर रिपोर्ट प्रस्तुत करने का भी निर्देश दिया गया

It was directed that the Unit shall file all pending DSPFs for the block period 2019-20 to 2024-25 (part) and also directed Specified Officer to certify the SOFTEXs filed by the unit.

कार्यसूची मद संख्या 03: एसईजेड नियम, 2006 के नियम 54 के संदर्भ में मेसर्स स्टेट स्ट्रीट सिंटेल सर्विसेज प्राइवेट लिमिटेड (एलओए-22) के वित्तीय वर्ष 2020-21 से 2024-25 (भाग) (5 वर्ष की अवधि के लिए) के लिए प्रदर्शन की निगरानी

Agenda Item No. 03 : Monitoring performance for the FY 2020-21 to 2024-25(part) (for the period of 5 years) of M/s. State Street Syntel Services Pvt. Ltd. (LOA-22) in terms of Rule 54 of SEZ Rules, 2006.

SEEPZ-SEZ/NEWSEZ/SERENE-THANE/09/(LOA-22)/2010-11/3099, दिनांक 07.03.2011 (मूल अनुमोदन पत्र)

SEEPZ-SEZ/NEWSEZ/SERENE-THANE/09/(LOA-22)/2010-11/3099, dated 07.03.2011 (Original LOA)

वर्ष 2020-21 से 2024-25 (भाग) के लिए वार्षिक निष्पादन रिपोर्ट इकाई द्वारा प्रस्तुत की गई इकाई ने वित्त वर्ष 2020-21 (पिछले ब्लॉक का 5वां वर्ष) के लिए संचयी आधार पर 1,07,175.01/- लाख रुपये और वित्त वर्ष 2020-21 से 2024-25 (भाग) (वर्तमान ब्लॉक के 4 वर्ष) के दौरान संचयी आधार पर 85,598.10/- लाख रुपये की सकारात्मक शुद्ध विदेशी मुद्रा अर्जित की है

The Annual Performance Report for the years 2020-21 to 2024-25 (part) was submitted by the unit. The unit has achieved positive NFE of Rs. 1, 07, 175.01/- Lakhs on cumulative basis for the FY 2020-21 (5th Year of the Previous Block) and 85,598.10/- Lakhs on cumulative basis during the FYs 2020-21 to 2024-25 (part) (4 years of the present block).

निर्णय:- विचार-विमर्श के बाद, समिति ने एसईजेड नियम, 2006 के नियम 54 के संदर्भ में माइंडस्पेस-एसईजेड में मेसर्स स्टेट स्ट्रीट सिंटेल सर्विसेज प्राइवेट लिमिटेड (एलओए-22) के प्रदर्शन को नोट किया इकाई ने वित्त वर्ष 2020-21 (पिछले ब्लॉक का 5वां वर्ष) के लिए संचयी आधार पर 1,07,175.01/- लाख रुपये और वित्त वर्ष 2020-21 से 2024-25 (भाग) (वर्तमान ब्लॉक के 4 वर्ष) के दौरान संचयी आधार पर 85,598.10/- लाख रुपये का सकारात्मक एनएफई हासिल किया है

Decision:- After deliberation, the Committee **noted** the performance of the M/s. State Street Syntel Services Pvt. Ltd. (LOA-22) at Mindspace-SEZ in terms of Rule 54 of SEZ Rules, 2006. The unit has achieved positive NFE of Rs. 1, 07, 175.01/- Lakhs on cumulative basis for the FY 2020-21 (5th Year of the Previous Block) and 85,598.10/- Lakhs on cumulative basis during the FYs 2020-21 to 2024-25 (part) (4 years of the present block).

इकाई को ब्लॉक अवधि 2020-21 से 2024-25 (भाग) के लिए सभी लंबित डीएसपीएफ दाखिल करने का निर्देश दिया गया और निर्दिष्ट अधिकारी को इसके प्रमाणीकरण और इकाई द्वारा दाखिल लंबित सॉफ्टेक्स के प्रमाणीकरण पर रिपोर्ट प्रस्तुत करने का भी निर्देश दिया गया

It was directed that the Unit shall file all pending DSPFs for the block period 2020-21 to 2024-25 (part) and also directed Specified Officer to certify the SOFTEXs filed by the unit.

बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई

Meeting concluded with a vote of thanks to the Chair.

(ज्ञानेश्वर पाटील, आईएएस)
अध्यक्ष -सह-विकास आयुक्त,
सीप्ज़ -सेज़

Digitally signed by Dnyaneshwar Bhalchandra Patil
Date: 2025.01.07 16:09:17 IST

GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI

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AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-33)** for Change in Shareholding Pattern of the Company and change in the list of Board of Directors.

b) Specific issue on which decision of Approval Committee is required:-

i. Approval for Change in Shareholding Pattern of the Company.

ii. Approval for Change in the list of Board of Directors of the Company.

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

MOC&I Instruction No. 109 of MOC&I dated 18.10.2021.

d) Other Information: -

1.	Name of the Unit	M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-33)**
2.	Location of the Unit	Unit No. 401, 4th Office Level, Bldg No. 05 & 06, Mindspace Business Parks Pvt. Ltd.-SEZ, Thane Belapur Road, Airoli, Navi Mumbai-400708
3.	LOA No. & Date	SEEPZ-SEZ/NEWSEZ/SERENE-THANE/33/2011-12/1094 dated 20.01.2012
4.	Item of Manufacture/Service	IT Enabled Services: a. Revenue Accounting (Receivable) b. Medical Transcription c. Insurance Claim Processing d. Data Processing e. Back Office Operations
5.	Date of Commencement	01.10.2013
6.	Validity of LOA	30.09.2027

- **The detailed list of the Shareholding Pattern (Pre & Post) are as under:**

LIST OF SHAREHOLDING PATTERN (PRE & POST):

Sr. No.	Name & Address of the Shareholder	PAN	Pre Approval-Shareholding Pattern		Post Approval-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Citron Investments Limited, Suite 504, 5th Floor, St James Court, Port Louis 11328, Mauritius	AAHCC5614L	22,72,395	73.26%	30,76,445	99.19%
2	Playa Technologies LLP, Plot No. 109,GeBBS House, 13th Street, Central Road, MIDC-Marol, Andheri (East), Mumbai-400093, Maharashtra, India	AAYFP6107D	5,96,960	19.25%	-	-
3	Mr. Vijay Singh Thakor, Flat No. 04, Tahiti Society, Juhu, Versova Link Road near HDFC, Bank Azad Nagar, Andheri (West), Mumbai-, Maharashtra-400053, India	AADPT2549Q	1,71,600	5.53%	-	-
4	Link Investment Trust (through its trustee Mr. Vikas Srivastava), Second Floor, Q-8 Hauz Khas Enclave, New Delhi-110016	AABTL3833H	34,605	1.12%	-	-
5	Mr. Milind Godbole, D 1203, Lake Lucerene, Lake Homes Phase 3, Powai, Mumbai, Maharashtra-400076, India	AEHPG9675A	25,232	0.81%	25,232	0.81%
6	Mr. Veerasundar	AATPV8999A	564	0.02%	-	-

	Veluswamy, Villa No. 55, Adarsh Serenity, Kannamangala near Sobha Amethyst, White Field Hoskote Road, Bangalore, Karnataka-560067, India					
7	Mr. Bhupindersingh Karnamsingh Grewal, 604 Juhi Greens. Plot 15 & 17, Sector 50-Old. Seaqoods Navi Mumbai-400706	ADOPG1707F	321	0.01%	-	-
	Total		**31,01,677**	**100%**	**31,01,677**	**100%**

➢ There is Change in Shareholding Pattern of the company.

- **<u>Details of the Directors of M /s. GeBBS Healthcare Solutions Pvt. Ltd.</u>**

Existing List of Directors			
Sr. No.	**Name of the Person**	**Designation**	**Date of Appointment**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director	01.04.2013
2.	NITIN VIJAYSINGH THAKOR	Director	03.12.2018
3.	AKSHAT BABBAR	Director	03.12.2018
4.	SANJAY KUKREJA	Director	03.12.2018
5.	SAJAY JALONA	Director	26.07.2022
6.	ELLIOT T, JOSEPH	Director	17.04.2023

Proposed List of Directors and change in the composition of board		
Sr. No.	**Name of the Person**	**Designation**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director
2.	AKSHAT BABBAR	Director
3.	ELLIOT T, JOSEPH	Director
4.	VIJAY MUKUND KUMAR RAGHAVAN	Director
5.	HARI GOPALAKRISHNAN	Director

The unit has submitted following documents/Information:

1. Copy of all Letters of Approval of their units within M /s. Mindspace Business Parks Pvt. Ltd.-SEZ.
2. Board Resolution – Addition of New Directors.
3. Copy of CA certified Board of Directors list (Existing & Proposed) with New Directors, Form DIR-12 of Appointment & Cessation of Directors, Copy of Aadhar & Pan Card.
4. Board Resolution copy of change in shareholding pattern dated 22.11.2024.

5. Copy of CA certified Shareholding Pattern dated 22.11.2024 & 27.11.2024.
6. Undertaking in terms of Instruction No. 109 dated 18.10.2021.
7. Board Resolutions copy of change in share holding pattern dated 27.11.2024.
8. Form PAS-03 for allotment of additional equity capital to the existing equity shareholder of the company.

MOC&I Instruction No. 109 dated 18.10.2021 states that: " In suppression of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc of SEZ Developers/Co-Developers as well as SEZ unit shall be as follows.

" Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization."

e) ADC's Recommendation:-

Proposal of M /s. GeBBS Healthcare Solutions Pvt. Ltd. **(LOA 33)** located at Mindspace Business Parks Pvt. Ltd. - SEZ Airoli, Navi Mumbai for change in Composition of Board of Directors & Change in the Shareholding Pattern of the Company in terms of MoC&I Instruction No. 109 dated 18.10.2021 is submitted before the Approval Committee for consideration.

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GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI

****

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-03)** for Change in Shareholding Pattern of the Company and change in the list of Board of Directors.

b) Specific issue on which decision of Approval Committee is required:-

i. Approval for Change in Shareholding Pattern of the Company.

ii. Approval for Change in the list of Board of Directors of the Company.

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

MOC&I Instruction No. 109 of MOC&I dated 18.10.2021.

d) Other Information: -

1.	Name of the Unit	M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-03)**
2.	Location of the Unit	Unit No. 1, 1st Office Level, Bldg No. 03, Mindspace Business Parks Pvt. Ltd.-SEZ, Airoli, Navi Mumbai-400708
3.	LOA No. & Date	SEZ/SERENE/ (03)/ LOA-03/2008-09/ (16)/696, dated 10.02.2009
4.	Item of Manufacture/Service	IT Enabled Services: a. Revenue Accounting (Receivable) b. Medical Transcription c. Insurance Claim Processing d. Data Processing e. Back Office Operations
5.	Date of Commencement	10.08.2009
6.	Validity of LOA	09.08.2029

- **<u>The detailed list of the Shareholding Pattern (Pre & Post) are as under:</u>**

<u>LIST OF SHAREHOLDING PATTERN (PRE & POST):</u>

Sr. No.	Name & Address of the Shareholder	PAN	Pre Approval-Shareholding Pattern		Post Approval-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Citron Investments Limited, Suite 504, 5th Floor, St James Court, Port Louis 11328, Mauritius	AAHCC5614L	22,72,395	73.26%	30,76,445	99.19%
2	Playa Technologies LLP, Plot No. 109,GeBBS House, 13th Street, Central Road, MIDC-Marol, Andheri (East), Mumbai-400093, Maharashtra, India	AAYFP6107D	5,96,960	19.25%	-	-
3	Mr. Vijay Singh Thakor, Flat No. 04, Tahiti Society, Juhu, Versova Link Road near HDFC, Bank Azad Nagar, Andheri (West), Mumbai-, Maharashtra-400053, India	AADPT2549Q	1,71,600	5.53%	-	-
4	Link Investment Trust (through its trustee Mr. Vikas Srivastava), Second Floor, Q-8 Hauz Khas Enclave, New Delhi-110016	AABTL3833H	34,605	1.12%	-	-
5	Mr. Milind Godbole, D 1203, Lake Lucerene, Lake Homes Phase 3, Powai, Mumbai, Maharashtra-	AEHPG9675A	25,232	0.81%	25,232	0.81%

	400076, India					
6	Mr. Veerasundar Veluswamy, Villa No. 55, Adarsh Serenity, Kannamangala near Sobha Amethyst, White Field Hoskote Road, Bangalore, Karnataka-560067, India	AATPV8999A	564	0.02%	-	-
7	Mr. Bhupindersingh Karnamsingh Grewal, 604 Juhi Greens. Plot 15 & 17, Sector 50-Old. Seaqoods Navi Mumbai-400706	ADOPG1707F	321	0.01%	-	-
	Total		**31,01,677**	**100%**	**31,01,677**	**100%**

➢ There is Change in Shareholding Pattern of the company.

- **<u>Details of the Directors of M /s. GeBBS Healthcare Solutions Pvt. Ltd.</u>**

Existing List of Directors			
Sr. No.	**Name of the Person**	**Designation**	**Date of Appointment**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director	01.04.2013
2.	NITIN VIJAYSINGH THAKOR	Director	03.12.2018
3.	AKSHAT BABBAR	Director	03.12.2018
4.	SANJAY KUKREJA	Director	03.12.2018
5.	SAJAY JALONA	Director	26.07.2022
6.	ELLIOT T, JOSEPH	Director	17.04.2023

Proposed List of Directors and change in the composition of board		
Sr. No.	**Name of the Person**	**Designation**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director
2.	AKSHAT BABBAR	Director
3.	ELLIOT T, JOSEPH	Director
4.	VIJAY MUKUND KUMAR RAGHAVAN	Director
5.	HARI GOPALAKRISHNAN	Director

The unit has submitted following documents/Information:

1. Copy of all Letters of Approval of their units within M /s. Mindspace Business Parks Pvt. Ltd.-SEZ.
2. Board Resolution – Addition of New Directors.

3. Copy of CA certified Board of Directors list (Existing & Proposed) with New Directors, Form DIR-12, Copy of Aadhar & Pan Card.
4. Board Resolutions copy of change in shareholding pattern dated 22.11.2024.
5. Copy of CA certified Shareholding Pattern dated 22.11.2024 & 27.11.2024.
6. Undertaking in terms of Instruction No. 109 dated 18.10.2021.
7. Board Resolutions copy of change in share holding pattern dated 27.11.2024.
8. Form PAS-03 for allotment of additional equity capital to the existing equity shareholder of the company.

MOC&I Instruction No. 109 dated 18.10.2021 states that: " In suppression of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc of SEZ Developers/Co-Developers as well as SEZ unit shall be as follows.

" Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization."

e) ADC's Recommendation:-

Proposal of M /s. GeBBS Healthcare Solutions Pvt. Ltd. **(LOA-03)** located at Mindspace Business Parks Pvt. Ltd. – SEZ Airoli, Navi Mumbai for change in Composition of Board of Directors & Change in the Shareholding Pattern of the Company in terms of MoC&I Instruction No. 109 dated 18.10.2021 is submitted before the Approval Committee for consideration.

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GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI

****

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-42)** for Change in Shareholding Pattern of the Company and change in the list of Board of Directors.

b) Specific issue on which decision of Approval Committee is required:-

i. Approval for Change in Shareholding Pattern of the Company.

ii. Approval for Change in the list of Board of Directors of the Company.

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

MOC&I Instruction No. 109 of MOC&I dated 18.10.2021.

d) Other Information: -

1.	Name of the Unit	M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-42)**
2.	Location of the Unit	Unit No. 301, 3rd Office Level, Bldg No. 05 & 06, Mindspace Business Parks Pvt. Ltd.-SEZ, Thane Belapur Road, Airoli, Navi Mumbai-400708
3.	LOA No. & Date	SEEPZ/NEW-SEZ/SERENE-THANE/42/2014-15/5849 dated 15.05.2014
4.	Item of Manufacture/Service	IT Enabled Services: a. Revenue Accounting (Receivable) b. Medical Transcription c. Insurance Claim Processing d. Data Processing e. Back Office Operations
5.	Date of Commencement	01.04.2015
6.	Validity of LOA	31.03.2025

- **The detailed list of the Shareholding Pattern (Pre & Post) are as under:**

LIST OF SHAREHOLDING PATTERN (PRE & POST):

Sr. No.	Name & Address of the Shareholder	PAN	Pre Approval-Shareholding Pattern		Post Approval-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Citron Investments Limited, Suite 504, 5th Floor, St James Court, Port Louis 11328, Mauritius	AAHCC5614L	22,72,395	73.26%	30,76,445	99.19%
2	Playa Technologies LLP, Plot No. 109,GeBBS House, 13th Street, Central Road, MIDC-Marol, Andheri (East), Mumbai-400093, Maharashtra, India	AAYFP6107D	5,96,960	19.25%	-	-
3	Mr. Vijay Singh Thakor, Flat No. 04, Tahiti Society, Juhu, Versova Link Road near HDFC, Bank Azad Nagar, Andheri (West), Mumbai-, Maharashtra-400053, India	AADPT2549Q	1,71,600	5.53%	-	-
4	Link Investment Trust (through its trustee Mr. Vikas Srivastava), Second Floor, Q-8 Hauz Khas Enclave, New Delhi-110016	AABTL3833H	34,605	1.12%	-	-
5	Mr. Milind Godbole, D 1203, Lake Lucerene, Lake Homes Phase 3, Powai, Mumbai, Maharashtra-400076, India	AEHPG9675A	25,232	0.81%	25,232	0.81%
6	Mr. Veerasundar Veluswamy, Villa No. 55, Adarsh	AATPV8999A	564	0.02%	-	-

	Serenity, Kannamangala near Sobha Amethyst, White Field Hoskote Road, Bangalore, Karnataka-560067, India					
7	Mr. Bhupindersingh Karnamsingh Grewal, 604 Juhi Greens. Plot 15 & 17, Sector 50-Old. Seaqoods Navi Mumbai-400706	ADOPG1707F	321	0.01%	-	-
	Total		**31,01,677**	**100%**	**31,01,677**	**100%**

➢ There is Change in Shareholding Pattern of the company.

- **Details of the Directors of M /s. GeBBS Healthcare Solutions Pvt. Ltd.**

Existing List of Directors			
Sr. No.	**Name of the Person**	**Designation**	**Date of Appointment**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director	01.04.2013
2.	NITIN VIJAYSINGH THAKOR	Director	03.12.2018
3.	AKSHAT BABBAR	Director	03.12.2018
4.	SANJAY KUKREJA	Director	03.12.2018
5.	SAJAY JALONA	Director	26.07.2022
6.	ELLIOT T, JOSEPH	Director	17.04.2023

Proposed List of Directors and change in the composition of board		
Sr. No.	**Name of the Person**	**Designation**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director
2.	AKSHAT BABBAR	Director
3.	ELLIOT T, JOSEPH	Director
4.	VIJAY MUKUND KUMAR RAGHAVAN	Director
5.	HARI GOPALAKRISHNAN	Director

The unit has submitted following documents/Information:

1. Copy of all Letters of Approval of their units within M /s. Mindspace Business Parks Pvt. Ltd.-SEZ.
2. Board Resolution – Addition of New Directors.
3. Copy of CA certified Board of Directors list (Existing & Proposed) with New Directors, Form DIR-12, Copy of Aadhar & Pan Card.
4. Board Resolutions copy of change in shareholding pattern dated 22.11.2024.
5. Copy of CA certified Shareholding Pattern dated 22.11.2024 & 27.11.2024.

6. Undertaking in terms of Instruction No. 109 dated 18.10.2021.
7. Board Resolutions copy of change in share holding pattern dated 27.11.2024.
8. Form PAS-03 for allotment of additional equity capital to the existing equity shareholder of the company.

MOC&I Instruction No. 109 dated 18.10.2021 states that: " In suppression of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc of SEZ Developers/Co-Developers as well as SEZ unit shall be as follows.

" Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization."

e) ADC's Recommendation:-

Proposal of M /s. GeBBS Healthcare Solutions Pvt. Ltd. **(LOA-42)** located at Mindspace Business Parks Pvt. Ltd. – SEZ Airoli, Navi Mumbai for change in Composition of Board of Directors & Change in the Shareholding Pattern of the Company in terms of MoC&I Instruction No. 109 dated 18.10.2021 is submitted before the Approval Committee for consideration.

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GOVERNMENT OF INDIA,
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI

****

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a) Proposal: -

Proposal of M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-58)** for Change in Shareholding Pattern of the Company and change in the list of Board of Directors.

b) Specific issue on which decision of Approval Committee is required:-

i. Approval for Change in Shareholding Pattern of the Company.

ii. Approval for Change in the list of Board of Directors of the Company.

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

MOC&I Instruction No. 109 of MOC&I dated 18.10.2021.

d) Other Information: -

1.	Name of the Unit	M /s. GeBBS Healthcare Solutions Private Limited. **(LOA-58)**
2.	Location of the Unit	Unit No. 301, 1st & 3rd Floor, Bldg No. 03, Sub plot 5, Mindspace Business Parks Pvt. Ltd.-SEZ, Airoli, Navi Mumbai-400708
3.	LOA No. & Date	SEEPZ /NEW-SEZ/MINDSPACE-AIROLI/58/GHSPL/2018-19/23131 Dated 24.09.2018
4.	Item of Manufacture/Service	IT Enabled Services: a. Revenue Accounting (Receivable) b. Medical Transcription c. Insurance Claim Processing d. Data Processing e. Back Office Operations
5.	Date of Commencement	04.01.2019
6.	Validity of LOA	03.01.2029

- **The detailed list of the Shareholding Pattern (Pre & Post) are as under:**

LIST OF SHAREHOLDING PATTERN (PRE & POST):

Sr. No.	Name & Address of the Shareholder	PAN	Pre Approval-Shareholding Pattern		Post Approval-Shareholding Pattern	
			No. of Shares	Percentage Holding	No of Shares	Percentage Holding
1	Citron Investments Limited, Suite 504, 5th Floor, St James Court, Port Louis 11328, Mauritius	AAHCC5614L	22,72,395	73.26%	30,76,445	99.19%
2	Playa Technologies LLP, Plot No. 109,GeBBS House, 13th Street, Central Road, MIDC-Marol, Andheri (East), Mumbai-400093, Maharashtra, India	AAYFP6107D	5,96,960	19.25%	-	-
3	Mr. Vijay Singh Thakor, Flat No. 04, Tahiti Society, Juhu, Versova Link Road near HDFC, Bank Azad Nagar, Andheri (West), Mumbai-, Maharashtra-400053, India	AADPT2549Q	1,71,600	5.53%	-	-
4	Link Investment Trust (through its trustee Mr. Vikas Srivastava), Second Floor, Q-8 Hauz Khas Enclave, New Delhi-110016	AABTL3833H	34,605	1.12%	-	-
5	Mr. Milind Godbole, D 1203, Lake Lucerene, Lake Homes Phase 3, Powai, Mumbai,	AEHPG9675A	25,232	0.81%	25,232	0.81%

	Maharashtra-400076, India					
6	Mr. Veerasundar Veluswamy, Villa No. 55, Adarsh Serenity, Kannamangala near Sobha Amethyst, White Field Hoskote Road, Bangalore, Karnataka-560067, India	AATPV8999A	564	0.02%	-	-
7	Mr. Bhupindersingh Karnamsingh Grewal, 604 Juhi Greens. Plot 15 & 17, Sector 50-Old. Seaqoods Navi Mumbai-400706	ADOPG1707F	321	0.01%	-	-
	Total		**31,01,677**	**100%**	**31,01,677**	**100%**

➢ There is Change in Shareholding Pattern of the company.

- **<u>Details of the Directors of M /s. GeBBS Healthcare Solutions Pvt. Ltd.</u>**

Existing List of Directors			
Sr. No.	**Name of the Person**	**Designation**	**Date of Appointment**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director	01.04.2013
2.	NITIN VIJAYSINGH THAKOR	Director	03.12.2018
3.	AKSHAT BABBAR	Director	03.12.2018
4.	SANJAY KUKREJA	Director	03.12.2018
5.	SAJAY JALONA	Director	26.07.2022
6.	ELLIOT T, JOSEPH	Director	17.04.2023

Proposed List of Directors and change in the composition of board		
Sr. No.	**Name of the Person**	**Designation**
1.	MILIND RAMAN GODBOLE	CEO & Managing Director
2.	AKSHAT BABBAR	Director
3.	ELLIOT T, JOSEPH	Director
4.	VIJAY MUKUND KUMAR RAGHAVAN	Director
5.	HARI GOPALAKRISHNAN	Director

The unit has submitted following documents/Information:

1. Copy of all Letters of Approval of their units within M /s. Mindspace Business Parks Pvt. Ltd.-SEZ.
2. Board Resolution – Addition of New Directors.

3. Copy of CA certified Board of Directors list (Existing & Proposed) with New Directors, Form DIR-12, Copy of Aadhar & Pan Card.
4. Board Resolutions copy of change in shareholding pattern dated 22.11.2024.
5. Copy of CA certified Shareholding Pattern dated 22.11.2024 & 27.11.2024.
6. Undertaking in terms of Instruction No. 109 dated 18.10.2021.
7. Board Resolutions copy of change in share holding pattern dated 27.11.2024.
8. Form PAS-03 for allotment of additional equity capital to the existing equity shareholder of the company.

MOC&I Instruction No. 109 dated 18.10.2021 states that: " In suppression of Instruction No. 89 dated 17.05.2018 of their Department on the subject cited above and in exercise of provisions of Section 10(10) of the SEZ Act, 2005, it is hereby conveyed that the guidelines for approval in the cases of reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc of SEZ Developers/Co-Developers as well as SEZ unit shall be as follows.

" *Re-organization including change of name, change of shareholding pattern, business transfer arrangement, court approved mergers and demergers, change of constitution, change of Directors etc. may be undertaken by Unit Approval Committee concerned subject to condition that the Developer/Co-Developer/Units shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the Developer/Co-Developer will remain unchanged on such re-organization.*"

e) ADC's Recommendation:-

Proposal of M /s. GeBBS Healthcare Solutions Pvt. Ltd. **(LOA-58)** located at Mindspace Business Parks Pvt. Ltd. – SEZ Airoli, Navi Mumbai for change in Composition of Board of Directors & Change in the Shareholding Pattern of the Company in terms of MoC&I Instruction No. 109 dated 18.10.2021 is submitted before the Approval Committee for consideration.

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GOVT. OF INDIA,
OFFICE OF THE ZONAL DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE
ANDHERI (EAST), MUMBAI- 400096.
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AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE

A. PROPOSAL:

Monitoring performance of the respective units in terms of Rule 53 of SEZ Rules, 2006.

B. Specific issue on which decision of UAC is required:

Monitoring performance of the respective units as specified in FSRs.

C. Relevant provisions of SEZ Act,2005 and Rules 2006/Instruction /Notification:

In terms of Rule 54 of SEZ, Rules 2006: Performance of the unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these rules.

D. Other information:

Sr. No.	Name Of the Unit	APRs for the period	FSR of the relevant period
1.	M /s. SS&C Fintech Services India Private Limited (Formerly known as DST Worldwide Services India Pvt. Ltd.)	F.Y. 2020-21, 2021-22, 2022-23, 2023-24	FSR [303-312]
2.	M/s. Ness Technologies India Private Limited	F.Y. 2021-22, 2022-23, 2023-24, 2024-25(part)	FSR [313-324]
3.	M /s. Course5 Intelligence Ltd. (LOA-49)	F.Y. 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	FSR [325-334]
4.	M /s. Sutherland Global Services Private Limited	F.Y. 2019-20, 2020-21, 2021-22, 2022-23, 2023-24	FSR [335-346]

E. Recommendation:

The proposal of the Units are based on the Final Scrutiny Report in terms of Rule 54 of SEZ Rules, 2006 is submitted to the Approval Committee for consideration.

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FINAL SCRUTINY REPORT/2025

Name of the Unit: - M /s. SS&C Fintech Services India Private Limited (Formerly known as DST Worldwide Services India Pvt. Ltd.)

Address:- Unit No. 301, 3rd Floor and Unit No. 501, 5th Floor, Building No. 5 & 6, Mindspace Business Parks Pvt. Ltd. SEZ, TTC Industrial Area, Thane Belapur Road, Airoli (E), Mumbai - 400708

Block period: - 2019-20 to 2023-2024

Financial Year: - 2020-21 to 2023-24

(A): Observation on APR

(i) Revised APPROVED Projections for the 1st Block (existing block)-

(Rs. In Lakhs)

	2019-20	2020-21	2021-22	2022-23	2023-24	Total
FOB value of export	6,909.78	11,899.30	13,392.59	14,613.18	16,195.35	63,010.20
FE Outgo	1,568.39	99.50	106.96	413.05	148.99	2,336.89
NFE	5,341.39	11,799.80	13,285.63	14,200.13	16,046.36	60,673.31

(I) Performance as compared to projections for the period FY 2020-21 to FY 2023-2024.

(Rs. In Lakhs)

Year		Export	F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
	Projected	Actual (As per APR)	Projected	Actual (As per APR)	As per NSDL Data	Projected (CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2020-21	11,899.30	1,434.93 (for the last quarter of 2019-20) + 9,105.82	0.00	0.00	0.00	1,568.39 (2019-20) + 99.50	405.61 (2019-20) + 275.41	399.60 (2019-20) +172.30	0.00
2021-22	13,392.59	12,896.81	0.00	0.00	0.00	106.96	0.00	0.00	11.55
2022-23	14,613.18	16,863.51	0.00	0.00	0.00	413.05	0.00	0.00	8.86
2023-24	16,195.35	18,078.20	0.00	0.00	0.00	148.99	19.95	0.00	5.35
Total	**56,100.42**	**58,379.27**	**0.00**	**0.00**	**0.00**	**2,336.89**	**700.97**	**571.90**	**25.76**

(II) Cumulative NFE achieved during the block period. (2020-21 to 2023-2024).

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2020-21	11,799.80	10,432.09	88.41%
2021-22	25,085.43	23,249.25	92.68%
2022-23	39.285.56	40,035.80	101.91%
2023-24	55,331.92	58,038.55	104.89%

- **Capital Goods Amortized Values table:-**

Year	CG Imp. 4B(v)	Amortized Value
2019-20	405.61	40.56
2020-21	275.41	27.54
2021-22	0.00	0.00
2022-23	0.00	0.00
2023-24	19.95	2.00
Total	700.97	70.10

(III) Whether the Unit achieved Positive NFE : **YES**

(B) Other Information:

LOA No. & Date	SEEPZ-SEZ/NEWSEZ/MINDSPACE/02/ 2019-20/16968 dated 23.08.2019
Validity of LOA	08.12.2024
Item(s) of manufacture/ Services	Information Technology i.e. Software Development (CPC-842), Information Technology Enabled Services namely Data Processing (CPC-843), and Other Business Services (such as Account and cash management, Book-keeping, Clearance and settlement, Order management, Regulatory and compliance, Claims processing and examination, Business Process Outsourcing and other Back office related Support Services) (CPC-862)
Date of commencement of production	09.12.2019

Execution of BLUT	F. No. SEEPZ-SEZ/NEWSEZ/MINDSPACE/ 02/2019-20/19610 dated 07.10.2019 Rs. 1,603.31 Lakhs F. No. SEEPZ-SEZ/NEWSEZ/MINDSPACE/ 02/2019-20/04228 dated 28.02.2020 Rs. 1,838.87 Lakhs F. No. SEEPZ-SEZ/NEWSEZ/MINDSPACE/ 02/2019-20/12968 dated 25.09.2023 Rs. 1,817.15 Lakhs
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA

No. of employees: As below

Year	Projected Men	Projected Women	Men	Women	Total	Average %
2020-21	812	348	190 + 718 **(19-20 + 20-21)**	132 + 490 **(19-20 + 20-21)**	322 + 1208 **(19-20 + 20-21)**	27.76% + 104.14% **(19-20 + 20-21)**
2021-22			904	632	1536	132.41%
2022-23			856	549	1405	121.12%
2023-24			866	559	1425	122.84%

Area allotted (in sq. ft.)		1,06,628 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**
		69.69	69.42	75.89	74.83
Investment till date (Rs. In Lakhs)	**Building**	0.00			
	Plant & Machinery	3264.96			
	TOTAL	3264.96			
Per Sq. ft. Export during the FY		**2020-21**	**2021-22**	**2022-23**	**2023-24**
(APR export/per sq. ft*Lakhs)		9,885.54	12,095.14	15,815.27	16,954.46
Quantity and value of goods exported under Rule 34 (unutilized goods)		NA			
Value Addition during the monitoring period		NA			

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

(C) 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	1,434.93 (for the last quarter of 2019-20) + 9,105.82	1067.20 (for the last quarter of 2019-20) + 8555.03	918.52	Difference is due to Exchange Rate variation
2021-22	12,896.81	12,623.56	273.25	
2022-23	16,863.51	16,848.25	15.26	
2023-24	18,078.20	17,798.53	279.67	

(b) **IMPORT (RM).**

(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	405.61 (2019-20) + 275.41	399.60 (2019-20) + 172.30	109.12	Unit has considered the cumulative values of import capital goods in the APR.
2021-22	0.00	0.00	-	
2022-23	0.00	0.00	-	
2023-24	19.95	0.00	19.95	

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

	Year	19-20	20-21	21-22	22-23	23-24
I	Total Bond-Cum Legal Undertaking	1,603.31	-	-	-	-
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	-	1,376.40	2,788.15	2,397.44	2,068.85
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	1,838.87	-	-	1,817.15
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	226.92	427.11	390.71	328.60	47.66
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)-(iv)].	1,376.40	2,788.15	2,397.44	2,068.85	3,838.34

		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	Yes	Yes	Yes	Yes

	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.	Yes. Except for the month of February, 2024 which was originally filed vide SEZ Online Request ID No. 142400078656 was filed on 18.03.2024 and the same was certified also on 02.04.2024. However, the same was filed incorrectly due to incorrect reporting of Invoice Value. Accordingly fresh SOFTEX form was filed vide Request ID 142400230280 as on 23.09.2024. Condonation application for the same is under process.			
(c)	Whether unit has filed any request for Cancellation of SOFTEX?	SOFTEX for the month of February, 2024 processed, vide Request ID No. 142400078656 needs to be cancelled. The unit is in process to file application for cancellation of the same.			
(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	**NA**			
(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.	**YES**			

(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 such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	The unit has only dry pantry with no active cooking.			
(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 1st block period. (monitoring of performance from FY 2020-21 as their DCP is 09.12.2019)
2.	**i.** The unit has achieved export revenue of Rs. 10,540.75/- Lakhs as against projected export of Rs. 11,899.30/- i.e. 88.58% during the period for FY 2020-21 **ii.** The unit has achieved export revenue of Rs. 12,896.81/- Lakhs as against projected export of Rs. 13,392.59/- i.e. 96.30% during the period for FY 2021-22 **iii.** The unit has achieved export revenue of Rs. 16,863.51/- Lakhs as against projected export of Rs. 14,613.18/- i.e. 115.40% during the period for FY 2022-23 **iv.** The unit has achieved export revenue of Rs. 18,078.20/- Lakhs as against projected export of Rs. 16,195.35/- i.e. 111.63% during the period for FY 2023-24

3.	Cumulative Net Foreign Exchange Rs. 10432.09/- lakh is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 23249.25/- lakh is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 40035.80/- lakh is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 58038.55/- lakh is positive for FY 2023-24.
4.	There is a no CRA Objection pending to be looked into.
5.	There is no SCN pending.
6.	APRs for the FY 2019-20 to 2023-24 have been submitted and filed within the prescribed time.
7.	Capital Goods Amortization has been shown and there have been no imports according to the NSDL data for FY 2021-22 to 2023-24 but as per APR there has been IUT for FY 2023-24.
8.	Condonation application for February 2024 (SOFTEX) is under process.

ANNEXURE - A

EXPORT & IMPORT, NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 TO 2023-24

UNIT NAME - **M /s. SS&C Fintech Services India Private Limited (Formerly known as DST Worldwide Services India Pvt. Ltd.)**

Date of Commencement - ***09.12.2019 (LOA No. SEEPZ-SEZ/NEWSEZ/MINDSPACE/02/ 2019-20/16968 dated 23.08.2019)***

LOA BLOCK PERIOD - **2019-20 to 2023-24**

Monitoring Period - **2020-21 to 2023-24**

(Rs. In lakhs)

	Export value as per				IMPORT value as per-						NFE			
Year (F.Y.)	APR data	NSDL data	**FOB Export value found during APR verification as per rule 53 of SEZ Rules.**	**Projected Foreign Earning (based on FOB Value)**	**Import during the year -APR (Raw + CG)**	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	***Amortised value of CG 10% as per rule 53 of SEZ Rules.***	APR-data (Raw material consumed +amortised +Outflow)	**APR-data as per verification (Raw material consumed +amortised+Outflow)**	**Projected Foreign exchange earning**	As per APR	***After Verification as per Rule 53 of SEZ Rules.***	**On Cumulative Basis**
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(5)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2019-20	1,434.93	1,067.20	1,067.20	6909.78	405.61	399.6	40.56	40.56	40.56	40.56	-	1,394.37	1,026.64	1,026.44
2020-21	9,105.82	8,555.03	8,555.03	11,899.30	275.41	172.3	68.1	68.1	68.1	68.1	5,341.39	9,037.72	8,486.93	9,513.37
2021-22	12,896.81	12,623.56	12,623.56	13,392.59	-	-	68.10	68.10	79.65	79.65	11799.80	12817.16	12543.91	22057.28
2022-23	16,863.51	16,848.25	16,848.25	14,613.18	-	-	68.1	68.1	76.96	76.96	13285.63	16786.55	16771.29	38828.57
2023-24	18,078.20	17,798.53	17,798.53	16,195.35	19.95	-	70.10	70.10	75.45	75.45	14200.13	18002.75	17723.08	56551.65
Total Achieved	**58379.27**	**56892.57**	**56892.57**	**56100.42**	**700.97**	**571.90**	**314.96**	**314.96**	**340.72**	**340.72**	**44626.95**	**58038.55**	**56551.85**	

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ANNEXURE B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M /s. SS&C Fintech Services India Private Limited (Formerly known as DST Worldwide Services India Pvt. Ltd.)**

Date of Commencement - 09.12.2019 (LOA No. SEEPZ-SEZ/NEWSEZ/MINDSPACE/02/ 2019-20/16968 dated 23.08.2019)

*LOA BLOCK PERIOD - **2019-20 to 2023-24***

Amortisation Period - 2019-20 to 2023-24

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	2019-20	2020-21	2021-22	2022-23	2023-24
			10%	10%	10%	10%	10%
2019-20	405.61	40.56	40.56	40.56	40.56	40.56	40.56
2020-21	275.41	27.54		27.54	27.54	27.54	27.54
2021-22	0.00	0.00			0.00	0.00	0.00
2022-23	0.00	0.00				0.00	0.00
2023-24	19.95	2.00					2.00
TOTAL	700.97	70.10	40.56	68.10	68.10	68.10	70.10

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FINAL SCRUTINY REPORT/2025

Name of the Unit: - M/s. Ness Technologies India Private Limited

Address: - Unit No. 201, 2nd Office Floor, Building No. 5 & 6, Mindspace-SEZ, Thane Belapur Road, Airoli, Navi-Mumbai-400708

Block period: - 2021-22 to 2025-26
Financial Year: - 2021-22 to 2024-25 (part)

Details of Previous Monitoring

1. **Previous UAC observations:**
   The proposal of performance of the APR for the period 2011-12 to 2020-21 (1st and 2nd Block) was placed in the 101st meeting of the Approval Committee held on 30.12.2021 wherein the Committee noted the performance of the unit for the years 2011-12 to 2020-21, 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)

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
FOB value of export	6300.00	6974.00	7375.00	7693.00	7878.00	36220.00
FE Outgo	283.00	291.00	295.00	301.00	302.00	1472.00
NFE	6017.00	6683.00	7080.00	7392.00	7576.00	34748.00

(II) Performance as compared to projections for the period 2021-22 to 2024-25.

(Rs. in Lakhs)

Year	Export		F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
	Projected	Actual (As per APR)	Projected	Actual (As per APR)	As per NSDL Data	Projected(CG + Outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2021-22	6300.00	5383.69	-	-	-	283.00	838.07	107.46	127.32
2022-23	6974.00	7761.14	-	-	-	291.00	800.26	-	93.18
2023-24	7375.00	6839.74	-	-	-	295.00	766.27	-	132.48
2024-25 (part)	7693.00	5357.50	-	-	-	301.00	753.20	-	64.71
Total	**28,342.00**	**25,342.07**	-	-	-	**1170.00**	**3,157.8**	**107.46**	**417.69**

(III) Cumulative NFE achieved during the block period 2021-22 to 2024-25 (Part).

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2021-22	6,017.00	5,123.02	**85.14%**
2022-23	12,700.00	12,662.20	**99.70%**
2023-24	19,780.00	19,245.39	**97.29%**
2024-25 (part)	27,172.00	24,415.95	**89.86%**

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2015-2016	62.36	6.24
2016-2017	56.79	5.68
2017-2018	141.34	14.13
2018-2019	18.30	1.83
2019-2020	22.96	2.30
2020-2021	813.21	81.32
2021-2022	-388.00	38.80
2022-2023	7.87	0.79
2023-2024	13.26	1.33
2024-2025 (part)	5.11	0.51
Total	753.20	75.32

(IV) Whether the Unit achieved Positive NFE : YES

(D) Other Information:

LOA No. & Date	1. SEEPZ SEZ/NEW-SEZ/SERENE-THANE/28/2011-12/11858, Dated 27.07.2011(Original LOA) 2. SEEPZ SEZ/NEW-SEZ/SERENE-THANE/28/2011-12/15424, Dated 01.02.2017 (Renewal) 3. SEEPZ-SEZ/NEWSEZ/SERENE-THANE/28/10-11/(VOL-II)/01092,

	Dated 25.01.2022 (Renewal)
Validity of LOA	26.12.2026
Item(s) of manufacture/ Services	Information Technology and Information Technology Enabled Services
Date of commencement of production	27.12.2011
Execution of BLUT	YES
Pending CRA Objection, if any	NA
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NA

No. of employees: As below

Year	Projected Men	Projected Women	Men	Women	Total	Average %
2021-22	213	100	171	81	252	80.51%
2022-23			164	86	250	79.87%
2023-24			165	83	248	79.23%
2024-25 (part)			145	74	219	69.97%

Area allotted (in sq. ft.)	34,950 Sq. Ft.			
	(Area Sq. Ft./No. of Employees)			
Area available for each employee per sq.ft. basis (area / no. of employees)	2021-22	2022-23	2023-24	2024-25 (part)
	138.69	139.8	140.92	159.58

Investment till date (Rs. In Lakhs)	**Building**	260.10
	Plant & Machinery	2099.51
	TOTAL	2359.61

Per Sq. ft. Export during the FY	2021-22	2022-23	2023-24	2024-25 (part)
(APR export/per sq. ft*Lakhs)	15403.98	22206.41	19570.07	15329.04
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			

(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
2021 – 22	5383.69	5781.53	397.84	Unit has confirmed the reason for difference in figures as per SOFTEX data compared to exports reported in APR is on account of difference in exchange rates adopted by SEZ portal and rate applied by company during relevant month of invoice booking.
2022 – 23	7761.14	7689.74	71.4	
2023 – 24	6839.74	6786.95	52.79	
2024 - 25	5357.50	4561.35	796.15	

(b) **IMPORT (RM)**

(Rs. In Lakhs)

Year/ Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2021-22	0.00	0.00	-	-
2022-23	0.00	0.00	-	-
2023-24	0.00	0.00	-	-
2024-25	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
2021 – 22	838.07	107.46	730.61	Unit has considered the cumulative amount for the capital goods as mentioned year.
2022 – 23	800.26	0.00	800.26	
2023 – 24	766.27	0.00	766.27	
2024 - 25 (part)	753.20	0.00	753.20	

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

	Year	2021-22	2022-23	2023-24	2024-25 (part)
i	Total Bond-Cum Legal Undertaking	460.98	-	-	-
ii	Remaining Value of	346.52	838.44	748.04	608.68

	BLUT given by entity at the start of the Financial Year.				
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	838.44	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	290.64	146.28	139.36	151.33
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	894.32	748.04	608.68	457.35

		2021-22	2022-23	2023-24	2024-25 (part)
(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 SOFTEXs have been certified except for the month of Dec '24			
(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	NO			
(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.	YES, All the DSPF filed and endorsed.			
(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 such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	Not Any			
(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 (2021-22 to 2024-25(part)) of the existing block period.
2.	**i.** The unit has achieved export revenue of Rs. 5383.69/- Lakhs as against projected export of Rs. 6300.00/- i.e. 85.45% during the period for FY 2021-22 **ii.** The unit has achieved export revenue of Rs. 7761.14/- Lakhs as against projected export of Rs. 6974.00/- i.e. 111.29% during the period for FY 2022-23 **iii.** The unit has achieved export revenue of Rs. 6839.74/- Lakhs as against projected export of Rs. 7375.00/- i.e. 92.74% during the period for FY 2023-24 **iv.** The unit has achieved export revenue of Rs. 5357.50/- Lakhs as against projected export of Rs. 7693.00/- i.e. 69.64% during the period for FY 2024-25 (part)
3.	Cumulative Net Foreign Exchange Rs. 5,123.02/- lakh is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 12,662.20/- lakh is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 19,245.39/- lakh is positive for FY 2023-24. Cumulative Net Foreign Exchange Rs. 24,415.95/- lakh is positive for FY 2024-25 (part).
4.	There is a no CRA Objection pending to be looked into.
5.	There is no SCN pending.
4.	APRs for the FY 2019-20 to 2023-24 have been submitted and filed within the prescribed time.
5.	Capital Goods Amortization has been shown and there have been no imports according to the NSDL data for FY 2022-23 to 2024-25(part) but there is some data for FY 2021-22 and no IUT has been done during these years as per APR.
6.	**SOFTEX for the month of Dec '24 has not been certified yet.**
7.	**The Unit had submitted an application for EXIT, vide letter dated 22.01.2024.**

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ANNEXURE - A

EXPORT & IMPORT, NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2021-22 TO 2024-25

UNIT NAME - M/s Ness Technologies India Pvt. Ltd.
Date of Commencement - 27.12.2011 (LOA No. SEEPZ SEZ/NEW SEZ/SERENE-THANE/28/2011-12/11858 dated 27.07.2011)
LOA BLOCK PERIOD - 2021-22 to 2025-26
Monitoring Period - 2021-22 to 2024-25 (part)

(Rs. In lakhs)

	Export value as per				IMPORT value as per-						NFE			
Year (F.Y.)	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	*Amortised value of CG 10% as per rule 53 of SEZ Rules.*	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+Outflow)	Projected Foreign exchange earning	As per APR	*After Verification as per Rule 53 of SEZ Rules.*	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2021-22	5383.69	5781.53	5781.53	6300	838.07	107.46	133.35	-38.80	260.67	88.52	6017.00	5123.02	5693.01	5693.01
2022-23	7761.14	7689.74	7689.74	6974	800.26	-	128.78	0.79	221.96	93.97	6683.00	7539.18	7595.77	13288.78
2023-24	6369.74	6786.95	6786.95	7375	766.27	-	124.06	1.33	256.54	133.81	7080.00	6583.20	6653.14	19941.92
2024-25 (part)	5357.5	4561.35	4561.35	7693	753.2	-	122.24	0.51	186.95	65.22	7392.00	5170.55	4496.13	24438.05
Total Achieved	**24872.07**	**24819.57**	**24819.57**	**28342.00**	**3157.80**	**107.46**	**508.43**	**-36.17**	**926.12**	**381.52**	**27172.00**	**24415.95**	**24438.05**	

ANNEXURE - B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Ness Technologies India Pvt. Ltd.**

Date of Commencement - *27.12.2011 (LOA No. SEEPZ SEZ/NEW SEZ/SERENE-THANE/28/2011-12/11858 dated 27.07.2011)*

LOA BLOCK PERIOD - ***2021-22 to 2025-26***

Amortisation Period - **2012-13 to 2021-22**

Value in Lakhs

YEAR	CG IMP.	AMORTISED	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2012-13	45.68	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57
2013-14	47.25	4.73		4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73
2014-15	18.18	1.82			1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82
2015-16	62.36	6.24				6.24	6.24	6.24	6.24	6.24	6.24	6.24
2016-17	56.79	5.68					5.68	5.68	5.68	5.68	5.68	5.68
2017-18	141.34	14.13						14.13	14.13	14.13	14.13	14.13
2018-19	18.30	1.83							1.83	1.83	1.83	1.83
2019-20	22.96	2.30								2.30	2.30	2.30
2020-21	813.21	81.32									81.32	81.32
2021-22	-388.00	38.80										38.80
TOTAL	838.07	83.81	4.57	9.29	11.11	17.35	23.03	37.16	38.99	41.29	122.61	83.81

ANNEXURE - B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Ness Technologies India Pvt. Ltd.**

Date of Commencement - *27.12.2011 (LOA No. SEEPZ SEZ/NEW SEZ/SERENE-THANE/28/2011-12/11858 dated 27.07.2011)*

LOA BLOCK PERIOD - ***2021-22 to 2025-26***

Amortisation Period - **2013-14 to 2022-23**

Value in Lakhs

YEAR	CG IMP.	AMORTISED	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2013-14	47.25	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73
2014-15	18.18	1.82		1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82
2015-16	62.36	6.24			6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24
2016-17	56.79	5.68				5.68	5.68	5.68	5.68	5.68	5.68	5.68
2017-18	141.34	14.13					14.13	14.13	14.13	14.13	14.13	14.13
2018-19	18.30	1.83						1.83	1.83	1.83	1.83	1.83
2019-20	22.96	2.30							2.30	2.30	2.30	2.30
2020-21	813.21	81.32								81.32	81.32	81.32
2021-22	-388.00	38.80									38.80	38.80
2022-23	7.87	0.79										0.79
TOTAL	800.26	80.03	4.73	6.54	12.78	18.46	32.59	34.42	36.72	118.04	79.24	80.03

ANNEXURE - B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Ness Technologies India Pvt. Ltd.**

Date of Commencement - *27.12.2011 (LOA No. SEEPZ SEZ/NEW SEZ/SERENE-THANE/28/2011-12/11858 dated 27.07.2011)*

LOA BLOCK PERIOD - ***2021-22 to 2025-26***

Amortisation Period - **2014-15 to 2023-24**

Value in Lakhs

YEAR	CG IMP.	AMORTISED	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2014-15	18.18	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82
2015-16	62.36	6.24		6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24
2016-17	56.79	5.68			5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68
2017-18	141.34	14.13				14.13	14.13	14.13	14.13	14.13	14.13	14.13
2018-19	18.30	1.83					1.83	1.83	1.83	1.83	1.83	1.83
2019-20	22.96	2.30						2.30	2.30	2.30	2.30	2.30
2020-21	813.21	81.32							81.32	81.32	81.32	81.32
2021-22	-388.00	38.80								38.80	38.80	38.80
2022-23	7.87	0.79									0.79	0.79
2023-24	13.26	1.33										1.33
TOTAL	766.27	76.63	1.82	8.05	13.73	27.87	29.70	31.99	113.31	74.51	75.30	76.63

ANNEXURE - B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M/s Ness Technologies India Pvt. Ltd.**

Date of Commencement - *27.12.2011 (LOA No. SEEPZ SEZ/NEW SEZ/SERENE-THANE/28/2011-12/11858 dated 27.07.2011)*

LOA BLOCK PERIOD - ***2021-22 to 2025-26***

Amortisation Period - **2015-16 to 2024-25 (PART)**

Value in Lakhs

YEAR	CG IMP.	AMORTISED VALUE	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
			10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2015-16	62.36	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24
2016-17	56.79	5.68		5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68	5.68
2017-18	141.34	14.13			14.13	14.13	14.13	14.13	14.13	14.13	14.13	14.13
2018-19	18.30	1.83				1.83	1.83	1.83	1.83	1.83	1.83	1.83
2019-20	22.96	2.30					2.30	2.30	2.30	2.30	2.30	2.30
2020-21	813.21	81.32						81.32	81.32	81.32	81.32	81.32
2021-22	-388.00	38.80							38.80	38.80	38.80	38.80
2022-23	7.87	0.79								0.79	0.79	0.79
2023-24	13.26	1.33									1.33	1.33
2024-25 (PART)	5.11	0.51										0.51
TOTAL	753.20	75.32	6.24	11.92	26.05	27.88	30.18	111.50	72.70	73.48	74.81	75.32

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FINAL SCRUTINY REPORT /2025

Name of the Unit: - M /s. Course5 Intelligence Ltd. (LOA-49)

Address: - Unit No. 02, 8th Floor, Building No. 03, Mindspace Business Parks Pvt. Ltd.-SEZ, Thane Belapur Road, Airoli, Navi Mumbai-400708

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

Financial Year: - 2019-20 (last year of 1st Block) & 2020-21 to 2023-24 (4 years of the 2nd Block)

Details of Previous Monitoring:-

1. Previous UAC observation

The monitoring performance of the unit for the years 2015-16 to 2018-19 had been monitored in the Approval Committee meeting held on 28.09.2020. Accordingly, it was concluded that the unit had achieved positive NFE of Rs. 5058.25 Lakhs (with amortization) on cumulative basis for the period of 4 years i.e. 2015-16 to 2018-19.

(A): Observation on APR:

(i) APPROVED Projections for the 1st Block-

	2015-16	2016-17	2017-18	2018-19	2019-20	Total
FOB value of export	721.00	829.00	953.00	1096.00	1261.00	4860.00
FE Outgo	156.80	180.30	207.30	238.40	274.20	1057.00
NFE	564.20	648.70	745.70	857.60	986.80	3803.00

(ii) APPROVED Projections for the 2nd Block-

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	1364.00	1685.00	1770.00	1858.00	1951.00	8628.00
FE Outgo	25.00	25.00	25.00	25.00	25.00	125.00
NFE	1339.00	1660.00	1745.00	1833.00	1926.00	8503.00

(II) Performance as compared to projections for the period 2019-20 to 2023-24.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
	Projected	Actual (As per APR)	Projected	Actual (As per APR)	As per NSDL Data	Projected(CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2019-20	1,261.00	1613.05	0.00	0.00	0.00	274.20	5.32	5.43	0.00
2020-21	1,364.00	1265.14	0.00	0.00	0.00	25.00	0.00	0.00	0.00
2021-22	1,685.00	1218.86	0.00	0.00	0.00	25.00	64.91	28.84	0.00
2022-23	1,770.00	2145.24	0.00	0.00	0.00	25.00	64.91	0.00	6.49
2023-24	1,858.00	1939.04	0.00	0.00	0.00	25.00	64.91	0.00	0.00
Total	7,938.00	8,181.34	0.00	0.00	0.00	474.20	200.05	34.27	6.49

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

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2019-20	3,803.00	6,679.29	175.63%
2020-21	1,339.00	1,261.53	94.21%
2021-22	2,999.00	2,475.34	82.54%
2022-23	4,744.00	4,614.09	97.26%
2023-24	6,577.00	6,546.64	99.54%

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2015-2016	59.01	5.90
2016-2017	2.17	0.22
2017-2018	4.95	0.50
2018-2019	1.30	0.13
2019-2020	5.32	0.53
2020-2021	-72.75	-7.28
2021-2022	64.91	6.49
2022-2023	0.00	0.00
2023-2024	0.00	0.00
Total	64.91	6.49

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ/NEW-SEZ/SERENE-THANE/49/2014-15/13423 dated 12.11.2014 (Original LOA) SEEPZ/NEW-SEZ/SERENE-THANE/49/2014-15/VOL-I/16443 dated 24.12.2020 (Renewed LOA)
Validity of LOA	14.12.2024
Item(s) of manufacture/ Services	Information Technology Enabled Services, Market Research, Analytics
Date of commencement of production	31.07.2015
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 %
2019-20	64	27	211	99	310	340.66%
2020-21	100	50	78	35	113	75.33
2021-22			83	38	121	80.67
2022-23			101	38	139	92.67
2023-24			101	38	139	92.67

Area allotted (in sq. ft.)	11,308 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
	36.48	100.07	93.45	81.35	81.35

Investment till date (Rs. In Lakhs)	**Building**	-
	Plant & Machinery	64.91
	TOTAL	64.91

Per Sq. ft. Export during the FY	2019-20	2020-21	2021-22	2022-23	2023-24
(APR export/per sq. ft*Lakhs)	14,264.77	11,188.01	10,778.74	18,971.00	17,147.51
Quantity and value of goods exported under Rule 34 (unutilized goods)	NA				

Value Addition during the monitoring period	NA
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

(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	1,613.06	1,632.36	19.3	The reason for the difference is due to some variation in exchange gains/losses and onshore sales.
2020 – 21	1,265.14	1,314.24	49.1	
2021 – 22	1,218.86	1,821.15	602.29	
2022 – 23	2,145.24	2,178.89	33.65	
2023 – 24	1,939.04	1,993.61	54.57	

(b) **IMPORT (RM):**

(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 Annexure (Amortized Value)	Figures as per Trade Data	Difference if any	Reasons for difference
2019 – 20	7.28	5.43	1.85	The amount shown in NSDL is higher than the amortization due to the fact that the amount shown in NSDL is not 100% import, and some of the DTA purchases are included.
2020 – 21	0.00	0.00	-	
2021 – 22	6.49	28.84	22.35	
2022 – 23	6.49	0.00	6.49	
2023 – 24	6.49	0.00	6.49	

(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	8,975				
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	114	8,969.41	8,969.32	8,534.98	7,939.33
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	8,861	-	-	-	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	5.59	0.09	434.34	595.65	186.06
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	8,969.41	8,969.32	8,534.98	7,939.33	7,753.27

		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**	NA	NA	NA	NA	NA

	has been obtained.					
(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?	There are some SOFTEXs from the current period that have been submitted on time but are yet to be 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 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	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	NO				
(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.	The unit has completed most of the DSPF for monitoring, and there are some cases that they are claiming to close as quickly as possible.				
(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	The unit has not set up any canteen but they have a Food court in their premises.

(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) of the 1st Block & (2020-21 to 2023-24) of the 2nd block period. (Block period calculated from FY 2015-16 as their DCP is 31.07.2015)
2.	**i.** The unit has achieved export revenue of Rs. 1,613.06/- Lakhs as against projected export of Rs. 1,261.00/- i.e. 127.92% during the period for FY 2019-20 **ii.** The unit has achieved export revenue of Rs. 1,265.14/- Lakhs as against projected export of Rs. 1,364.00/- i.e. 92.75% during the period for FY 2020-21 **iii.** The unit has achieved export revenue of Rs. 1,218.86/- Lakhs as against projected export of Rs. 1,685.00/- i.e. 72.34% during the period for FY 2021-22 **iv.** The unit has achieved export revenue of Rs. 2,145.24/- Lakhs as against projected export of Rs. 1,770.00/- i.e. 121.20% during the period for FY 2022-23 **v.** The unit has achieved export revenue of Rs. 1,939.04/- Lakhs as against projected export of Rs. 1,858.00/- i.e. 104.36% during the period for FY 2023-24
3.	Cumulative Net Foreign Exchange Rs. 6,679.29/- lakh is positive for FY 2019-20. Cumulative Net Foreign Exchange Rs. 1,261.53/- lakh is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 2,475.34/- lakh is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 4,614.09/- lakh is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 6,546.64/- lakh is positive for FY 2023-24.
4.	There is a no CRA Objection pending to be looked into.

5.	There is no SCN pending.
6.	APRs for the FY 2019-20 to 2023-24 have been submitted and filed within the prescribed time.
7.	Capital Goods Amortization has been shown and there have been imports according to the NSDL data for FY 2019-20 & 2021-22.
8.	Some of the SOFTEXs that were submitted on time are yet to be certified.
9.	Most of the DSPFs were filed by the unit, still some are pending.

ANNEXURE - A

EXPORT & IMPORT, NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

UNIT NAME - M /s. Course5 Intelligence Ltd. (LOA-49)
Date of Commencement - 31.07.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/49/2014-15/13423 dated 12.11.2014)
LOA BLOCK PERIOD - 2015-16 to 2019-20 (1st Block) & 2020-21 to 2024-25 (2nd Block)
Monitoring Period - 2019-20 to 2023-24 (1st & 2nd Block)

(Rs. In lakhs)

	Export value as per				IMPORT value as per-						NFE			
Year (F.Y.)	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	*Amortised value of CG 10% as per rule 53 of SEZ Rules.*	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+ Outflow)	Projected Foreign exchange earning	As per APR	*After Verification as per Rule 53 of SEZ Rules.*	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2015-16	360.85	357.01	360.85	721	59.01	32.65	5.9	5.9	5.9	5.9	564.2	354.95	354.95	354.95
2016-17	1289.51	1280.56	1289.51	829	2.17	2.17	0.22	6.12	0.22	6.12	648.7	1289.29	1283.39	1638.34
2017-18	1511	1495.32	1511	953	4.95	5.02	0.49	6.61	0.49	6.61	745.7	1510.51	1504.39	3142.73
2018-19	1922.26	1970.11	1922.26	1096	1.3	1.37	0.13	6.74	0.13	6.74	857.6	1922.13	1915.52	5058.25
2019-20	1613.06	1632.36	1632.36	1261	5.32	5.43	0	7.28	0.00	7.28	986.80	1609.59	1625.08	6683.33
Total Achieved	**6696.68**	**6735.36**	**6715.98**	**4860**	**72.75**	**46.64**	**6.74**	**32.65**	**6.74**	**32.65**	**3803.00**	**6686.47**	**6683.33**	
2020-21	1265.14	1314.24	1265.14	1364	0.00	0	3.61	0.00	3.61	0.00	1339.00	1261.53	1265.14	1265.14
2021-22	1218.86	1821.15	1218.86	1685	64.91	28.84	5.05	6.49	5.05	6.49	1660.00	1213.81	1212.37	2477.51
2022-23	2145.24	2178.89	2145.24	1770	64.91	0.00	0.00	6.49	6.49	12.98	1745.00	2138.75	2132.26	4609.77
2023-24	1939.04	1993.61	1939.04	1858	64.91	0.00	6.49	6.49	6.49	6.49	1833.00	1932.55	1932.55	6542.32
Total Achieved	**6568.28**	**7307.89**	**6568.28**	**6677.00**	**194.73**	**28.84**	**15.15**	**19.47**	**21.64**	**25.96**	**6577.00**	**6546.64**	**6542.32**	

ANNEXURE - B

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M /s. Course5 Intelligence Ltd. (LOA-49)**

Date of Commencement - *31.07.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/49/2014-15/13423 dated 12.11.2014)*

LOA BLOCK PERIOD - *2015-16 to 2019-20 (1st Block) & 2020-21 to 2024-25 (2nd Block)*

Amortisation Period - ***2015-16 to 2023-24***

Value in Lakhs

YEAR	CG IMP.	AMORTISED	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%
2015-16	59.01	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
2016-17	2.17	0.22		0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22
2017-18	4.95	0.50			0.50	0.50	0.50	0.50	0.50	0.50	0.50
2018-19	1.30	0.13				0.13	0.13	0.13	0.13	0.13	0.13
2019-20	5.32	0.53					0.53	0.53	0.53	0.53	0.53
2020-21	-72.75	7.28						7.28	7.28	7.28	7.28
2021-22	64.91	6.49							6.49	6.49	6.49
2022-23	0.00	0.00								0.00	0.00
2023-24	0.00	0.00									0.00
TOTAL	64.91	6.49	5.90	6.12	6.61	6.74	7.28	0.00	6.49	6.49	6.49

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FINAL SCRUTINY REPORT /2025

Name of the Unit: - M /s. Sutherland Global Services Private Limited

Address: - Unit No. 701, 6th Office Level, Unit No. 402, 5th Office Level, Building No. 09, Mindspace Business Parks Pvt. Ltd.-SEZ, Thane Belapur Road, Airoli, Navi Mumbai-400708

Block period: - FY 2019-20 (last year of the previous block) & FY 2020-21 to 2024-25 (2nd Block Period)

Financial Year: - FY 2019-20 to 2023-24

Details of Previous Monitoring:-

1. Previous UAC observation

The monitoring performance of the unit for the years 2014-15 to 2018-19 had been monitored in the Approval Committee meeting held on 17.03.2020. Accordingly, it was concluded that the unit had achieved positive NFE of Rs. 12,615.36 Lakhs (with amortization) on cumulative basis for the period of 5 years i.e. 2014-15 to 2018-19.

(A): Observation on APR:

(i) APPROVED Projections for the 1st Block-

	2015-16	2016-17	2017-18	2018-19	2019-20	Total
FOB value of export	4,566.26	5,022.88	6,849.25	7,534.17	8,287.59	32,260.15
FE Outgo	601.61	300.80	112.80	56.40	56.40	1,128.01
NFE	3,964.65	4,722.08	6,736.45	7,477.77	8,231.19	31,132.14

(ii) APPROVED Projections for the 2nd Block-

	2020-21	2021-22	2022-23	2023-24	2024-25	Total
FOB value of export	6,265.02	6,390.32	6,390.32	20,594.50	21,101.96	60,742.12
FE Outgo	60.00	300.00	300.00	3,284.04	3,316.88	7,260.92
NFE	6,205.02	6,090.32	6,090.32	17,310.46	17,785.08	53,481.20

(II) Performance as compared to projections for the period 2019-20 to 2023-24.

(Rs. In Lakhs)

Year	Export		F.E. OUTGO						
			Raw Material (Goods/Services)			C.G. import			Other outflow
	Projected	Actual (As per APR)	Projected	Actual (As per APR)	As per NSDL Data	Projected(CG Import + Other outflow)	Actual (As per APR)	As per NSDL Data	Actual (As per APR)
2019-20	8,287.59	8,314.00	-	-	-	56.40		0.00	302.38
2020-21	6,265.02	10,690.69	-	-	-	60.00		23.60	795.24
2021-22	6,390.32	12,611.61	-	-	-	300.00		0.00	2,758.04
2022-23	6,390.32	16,543.30	-	-	-	300.00		24.40	3,213.25
2023-24	20,594.50	11,081.72	-	-	-	3,284.04		1.38	2,945.61
Total	47,927.75	59,241.32	0.00	0.00	0.00	4,000.44		49.38	10,014.52

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

(A) Cumulative NFE achieved as per APR

(Rs. in Lakhs)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2019-20	31,312.14	20,775.68	66.35%
2020-21	6,205.02	9,864.97	158.98%
2021-22	12,295.34	19,688.03	160.13%
2022-23	18,385.66	32,979.81	179.38%
2023-24	35,696.12	41.082.33	115.09%

(ii) Capital Goods Amortized Values table:-

Year	CG Imp. 4B(v)	Amortized Value
2015-2016	255.23	25.52
2016-2017	2.68	0.27
2017-2018	270.82	27.08
2018-2019	13.57	1.36
2019-2020	0.00	0.00
2020-2021	-237.52	-23.75
2021-2022	0.34	0.03
2022-2023	130.69	13.07
2023-2024	-99.92	-9.99
Total	335.89	33.59

(IV) Whether the Unit achieved Positive NFE : Yes

(D) Other Information:

LOA No. & Date	SEEPZ/NEW-SEZ/SERENE-THANE/46/2014-15/10942 dated 04.09.2014 (Original LOA) SEEPZ/NEW-SEZ/SERENE-THANE/46/2014-15/07420 dated 30.06.2020 (Renewed LOA)
Validity of LOA	28.02.2025
Item(s) of manufacture/ Services	Business Processing Outsourcing & Information Technology Enabled Services, Back Office Operation Including Information Technology Enabled Services.
Date of commencement of production	01.03.2015
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 %
2019-20	448	193	454	198	652	101.72%
2020-21	947	438	520	220	740	53.43%
2021-22			837	371	1,208	87.22%
2022-23			678	323	1,001	72.27%
2023-24			810	373	1,183	85.42%

Area allotted (in sq. ft.)		66,074 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
		101.34	89.29	54.70	66.01	55.85
Investment till date (Rs. In Lakhs)	**Building**	-				
	Plant & Machinery	1,685.56				
	TOTAL	1,685.56				
Per Sq. ft. Export during the FY		2019-20	2020-21	2021-22	2022-23	2023-24
(APR export/per sq. ft*Lakhs)		12,582.86	16,179.87	19,087.10	25,037.53	16,771.68

Quantity and value of goods exported under Rule 34 (unutilized goods)	NA
Value Addition during the monitoring period	NA
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

(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	8,314.00	8,254.30	59.7	The unit has stated that the SOFTEXs of the previous month is filed in the first week of the following month. Hence, while downloading it from NSDL, SOFTEX data range would have been retrieved from May to April. They have been adopting the same method for all zones. Even during earlier APR monitoring, the same method was accepted.
2020 – 21	10,690.69	10,784.87	94.18	
2021 – 22	12,611.61	12,612.13	0.52	
2022 – 23	16,543.30	16,500.61	42.69	
2023 – 24	11,081.72	11,744.20	662.48	

(b) **IMPORT (RM):**

(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 Annexure (Amortized Value)	Figures as per Trade Data	Difference if any	Reasons for difference
2019 – 20	0.00	0.00	-	
2020 – 21	-23.75 (IUT)	23.60	0.15	The unit stated that the import data for the FY 2017-18 was furnished mistakenly due to oversight. Due to that error, there is a discrepancy. They have requested to condone this oversight error.
2021 – 22	0.03	0.00	0.03	
2022 – 23	13.07	24.40	11.33	
2023 – 24	-9.99 (IUT)	1.38	8.61	

(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	238.57	238.57	238.57	1,637.29	2,677.29
ii	Remaining Value of BLUT given by entity at the start of the Financial Year.	135.82	133.30	124.82	1,410.34	2,318.76
iii	Value of Additional Bond-cum-Legal Undertaking (BLUT) executed during the Financial Year.	-	-	1,398.73	1,040.00	-
iv	The duty forgone on Goods/ Services imported or procured during the Financial Year (should include the GST foregone on DTA procured goods/services)	2.52	8.48	113.21	131.58	95.87
v	Remaining Value of BLUT as at the end of the Financial Year [(ii) + (iii)- (iv)].	133.30	124.82	1,410.34	2,318.76	2,222.89

		2019-20	2020-21	2021-22	2022-23	2023-24
(G)	Details of pending Foreign Remittance beyond Permissible period, if any	NO	NO	NO	NO	NO

	To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.					
(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 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 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	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	NO				
(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.	Filed and approved	Filed and approved	Filed and approved	Up to Jan 2023 got approved. Feb & Mar to be filed	To be filed
(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	NIL				

	submission of monitoring report					
(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	They have dry-cafeteria facility being established. They are in the process of checking the duty/tax benefits if any availed by oversight. They have assured that in case, if they have availed any tax benefits, they would remit the same along with applicable interest and seek regularization approval for the same.				
(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) of last year of the first block and (2020-21 to 2023-24) 4 years of the 2nd Block period. (Block period calculated from 2015-16 as DCP is 01.03.2015)
2.	**i.** The unit has achieved export revenue of Rs. 8,314.00/- Lakhs as against projected export of Rs. 8,287.59/- i.e. 155.84% during the period for FY 2019-20 **ii.** The unit has achieved export revenue of Rs. 10,690.69/- Lakhs as against projected export of Rs. 6,265.02/- i.e. 136.83% during the period for FY 2020-21 **iii.** The unit has achieved export revenue of Rs. 12,611.61/- Lakhs as against projected export of Rs. 6,390.32/- i.e. 138.72% during the period for FY 2021-22 **iv.** The unit has achieved export revenue of Rs. 16,543.30/- Lakhs as against projected export of Rs. 6,390.32/- i.e. 130.79% during the period for FY 2022-23 **v.** The unit has achieved export revenue of Rs. 11,081.72/- Lakhs as against projected export of Rs. 20,594.50/- i.e. 130.79% during the period for FY 2023-24

3.	Cumulative Net Foreign Exchange Rs. 20,775.68/- lakh is positive for FY 2019-20. Cumulative Net Foreign Exchange Rs. 9,864.97/- lakh is positive for FY 2020-21. Cumulative Net Foreign Exchange Rs. 19,688.03/- lakh is positive for FY 2021-22. Cumulative Net Foreign Exchange Rs. 32,979.81/- lakh is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 41,082.33/- lakh is positive for FY 2023-24.
4.	There is a no CRA Objection pending to be looked into.
5.	There is no SCN pending.
6.	APRs for the FY 2019-20 to 2023-24 have been submitted and filed within the prescribed time.
7.	Capital Goods Amortization has been shown and there have been imports according to the NSDL data for FY 2020-21, 2022-23 & 2023-24.
8.	All SOFTEXs have been filed and certified.
9.	All DSPFs except for FEB '23 & Mar'23 and for the FY 2023-24 have been filed.
10.	The unit stated that the import data for the FY 2017-18 was furnished mistakenly due to oversight. Due to that error, there is a discrepancy in the import data.

ANNEXURE - A

[As per earlier monitored values]

EXPORT & IMPORT, NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

UNIT NAME - M /s. Sutherland Global Services Private Limited
Date of Commencement - 01.03.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/46/2014-15/10942 dated 04.09.2014)
LOA BLOCK PERIOD - 2015-16 to 2019-20 (1st Block) & 2020-21 to 2024-25 (2nd Block)
Monitoring Period - 2019-20 to 2023-24 (1st & 2nd Block)

(Rs. In lakhs)

	Export value as per				IMPORT value as per-						NFE			
Year (F.Y.)	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL data	Amortised value as per APR Rs. In Lakhs.	*Amortised value of CG 10% as per rule 53 of SEZ Rules.*	APR-data (Raw material consumed +amortised+Outflow)	APR-data as per verification (Raw material consumed +amortised+ Outflow)	Projected Foreign exchange earning	As per APR	*After Verification as per Rule 53 of SEZ Rules.*	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(b)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2015-16	1586.00	1586.00	1586.00	4,566.26	255.23	-	25.52	102.09	219.2	295.77	3,964.65	1,341.79	1290.23	1290.23
2016-17	2502.26	2502.26	2502.26	5,022.88	2.68	-	0.27	0.8	0.27	0.8	4,722.08	2,502.00	2501.46	3791.69
2017-18	2748.09	2748.09	2748.09	6,849.25	270.82	-	27.08	54.16	35.96	63.04	6,736.45	2,712.13	2685.05	6476.74
2018-19	6265.02	6265.02	6265.02	7,534.17	13.57	-	1.36	1.36	1.36	1.36	7,477.77	6,236.58	6263.66	12740.4
2019-20	8314.00	8,254.30	8,254.30	8,287.59	0	0.00	28.44	54.23	330.82	54.23	8231.19	7,983.18	8200.07	20940.47
Total Achieved	**21415.37**	**21355.67**	**21355.67**	**32260.15**	**542.3**	**0.00**	**82.67**	**212.64**	**587.61**	**415.20**	**31132.14**	**20775.68**	**20940.47**	
2020-21	10,690.69	10,784.87	10,784.87	6,265.02	-23.75	23.6	30.48	30.48	828.72	825.72	6205.02	9864.97	9959.15	9959.15
2021-22	12,611.61	12,612.13	12,612.13	6,390.32	0.03	0	30.51	30.51	2788.55	2788.55	6090.32	9823.06	9823.58	19782.73
2022-23	16,543.30	16,500.61	16,500.61	6,390.32	13.07	24.4	38.27	43.58	3251.52	3256.83	6090.32	13291.78	13243.78	33026.51
2023-24	11,081.72	11,744.20	11,744.20	20,594.50	9.99	1.38	33.59	33.59	2979.20	2979.20	17310.46	8102.52	8765.00	41791.51
Total Achieved	**50927.32**	**51641.81**	**51641.81**	**39640.16**	**-0.66**	**49.38**	**132.85**	**138.16**	**9847.99**	**9850.30**	**35696.12**	**41082.33**	**41791.51**	

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ANNEXURE - B

(As per earlier monitored values)

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M /s. Sutherland Global Services Private Limited**

Date of Commencement - *01.03.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/46/2014-15/10942 dated 04.09.2014)*

LOA BLOCK PERIOD - *2015-16 to 2019-20 (1st Block) & 2020-21 to 2024-25 (2nd Block)*

Amortisation Period - *2015-16 to 2023-24*

YEAR	CG IMP.	AMORTISED	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%
2015-16	255.23	25.52	25.52	25.52	25.52	25.52	25.52	25.52	25.52	25.52	25.52
2016-17	2.68	0.27		0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27
2017-18	270.82	27.08			27.08	27.08	27.08	27.08	27.08	27.08	27.08
2018-19	13.57	1.36				1.36	1.36	1.36	1.36	1.36	1.36
2019-20	0.00	0.00					0.00	0.00	0.00	0.00	0.00
2020-21	-237.52	23.75						23.75	23.75	23.75	23.75
2021-22	0.34	0.03							0.03	0.03	0.03
2022-23	130.69	13.07								13.07	13.07
2023-24	-99.92	9.99									9.99
TOTAL	335.89	33.59	25.52	25.79	52.87	54.23	54.23	30.48	30.51	43.58	33.59

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(Corrected)

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ANNEXURE - A

EXPORT & IMPORT, NFE DATA FOR BLOCK PERIOD OF FINANCIAL YEAR 2019-20 to 2023-24

UNIT NAME - M /s. Sutherland Global Services Private Limited

Date of Commencement - 01.03.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/46/2014-15/10942 dated 04.09.2014)

LOA BLOCK PERIOD - 2015-16 to 2019-20 (1st Block) & 2020-21 to 2024-25 (2nd Block)

Monitoring Period - 2019-20 to 2023-24 (1st & 2nd Block)

(Rs. In lakhs)

	Export value as per				IMPORT value as per-						NFE			
Year (F.Y.)	APR data	NSDL data	FOB Export value found during APR verification as per rule 53 of SEZ Rules.	Projected Foreign Earning (based on FOB Value)	Import during the year -APR (Raw + CG)	IT/NSDL-data	Amortised value as per APR Rs. In Lakhs.	*Amortised value of CG 10% as per rule 53 of SEZ Rules.*	APR-data (Raw material consumed +amortised+ Outflow)	APR-data as per verification (Raw material consumed +amortised+ Outflow)	Projected Foreign exchange earning	As per APR	*After Verification as per Rule 53 of SEZ Rules.*	On Cumulative Basis
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	3(a)				4A(5)+4B(i)		4B(vi)		4A(h)+8+APR(5) / APR column (6)	4A(h)+(9)+APR (5) / APR column (6)		APR (7)	(4-11)	
2015-16	1586.00	1586.00	1586.00	4,566.26	255.23	-	25.52	102.09	219.2	295.77	3,964.65	1,341.79	1290.23	1290.23
2016-17	2502.26	2502.26	2502.26	5,022.88	2.68	-	0.27	0.8	0.27	0.8	4,722.08	2,502.00	2501.46	3791.69
2017-18	2748.09	2748.09	2748.09	6,849.25	270.82	-	27.08	54.16	35.96	63.04	6,736.45	2,712.13	2685.05	6476.74
2018-19	6265.02	6265.02	6265.02	7,534.17	13.57	-	1.36	1.36	1.36	1.36	7,477.77	6,236.58	6263.66	12740.4
2019-20	8314.00	8,254.30	8,254.30	8,287.59	0	0.00	28.44	27.57	330.82	27.57	8231.19	7,983.18	8226.73	20967.13
Total Achieved	**21415.37**	**21355.67**	**21355.67**	**32260.15**	**542.3**	**0.00**	**82.67**	**185.98**	**587.61**	**388.54**	**31132.14**	**20775.68**	**20967.13**	
2020-21	10,690.69	10,784.87	10,784.87	6,265.02	-23.75	23.6	30.48	30.48	828.72	825.72	6205.02	9864.97	9959.15	9959.15
2021-22	12,611.61	12,612.13	12,612.13	6,390.32	0.03	0	30.51	30.51	2788.55	2788.55	6090.32	9823.06	9823.58	19782.73
2022-23	16,543.30	16,500.61	16,500.61	6,390.32	13.07	24.4	38.27	43.58	3251.52	3256.83	6090.32	13291.78	13243.78	33026.51
2023-24	11,081.72	11,744.20	11,744.20	20,594.50	9.99	1.38	33.59	33.59	2979.20	2979.20	17310.46	8102.52	8765.00	41791.51
Total Achieved	**50927.32**	**51641.81**	**51641.81**	**39640.16**	**-0.66**	**49.38**	**132.85**	**138.16**	**9847.99**	**9850.30**	**35696.12**	**41082.33**	**41791.51**	

ANNEXURE - B

(Corrected)

CG AMORTISATION - details as provided by the Unit.

UNIT NAME - **M /s. Sutherland Global Services Private Limited**

Date of Commencement - *01.03.2015 (LOA No. SEEPZ/NEW-SEZ/SERENE-THANE/46/2014-15/10942 dated 04.09.2014)*

LOA BLOCK PERIOD - *2015-16 to 2019-20 (1st Block) & 2020-21 to 2024-25 (2nd Block)*

Amortisation Period - *2015-16 to 2023-24*

YEAR	CG IMP.	AMORTISED	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
			10%	10%	10%	10%	10%	10%	10%	10%	10%
2015-16	255.23	25.52	25.52	25.52	25.52	25.52	25.52	25.52	25.52	25.52	25.52
2016-17	2.68	0.27		0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27
2017-18	4.25	0.43			0.43	0.43	0.43	0.43	0.43	0.43	0.43
2018-19	13.57	1.36				1.36	1.36	1.36	1.36	1.36	1.36
2019-20	0.00	0.00					0.00	0.00	0.00	0.00	0.00
2020-21	29.05	2.91						2.91	2.91	2.91	2.91
2021-22	0.34	0.03							0.03	0.03	0.03
2022-23	130.69	13.07								13.07	13.07
2023-24	-99.92	9.99									9.99
TOTAL	335.89	33.59	25.52	25.79	26.22	27.57	27.57	30.48	30.51	43.58	33.59

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