

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए
Supplementary AGENDA FOR

विकास आयुक्त, सीपज़-सेज़ के क्षेत्राधिकार के तहत निर्यात उन्मुख इकाइयों के
लिए अनुमोदन समिति की बैठक।
MEETING OF THE APPROVAL COMMITTEE FOR EXPORT ORIENTED
UNITS UNDER THE JURISDICTION OF DEVELOPMENT COMMISSIONER,
SEEPZ-SEZ.

स्थान : 2nd फ्लोर, बोर्ड रूम, एडमिन बिल्डिंग, डी पी वर्ल्ड। न्हावा शेवा बिजनेस पार्क प्राइवेट लिमिटेड। प्लॉट नंबर 5/1, प्लॉट नंबर 406/FTWZ 1, सेक्टर 4 JNPA SEZ, गांव – सावरखर, उरण, रायगढ़, महाराष्ट्र – 400707।

VENUE : 2nd Floor, Board Room, Admin Building, D P World. Nhava Sheva Business Park Pvt. Ltd. Plot No. 5/1, In Plot No. 406/FTWZ 1, Sector 4 JNPA SEZ, Village – Sawarkhar, Uran, Raigad, Maharashtra – 400707.

दिनांक : मंगलवार, 25 नवंबर 2025
DATE : Tuesday, 25th November 2025

समय : 01:00 अपराह्न
TIME : 01:00 P.M.

मंगलवार, 25 नवंबर 2025 को विकास आयुक्त, सीपज़-एसईज़ेड की अध्यक्षता में निर्यात उन्मुख इकाइयों के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Export Oriented Units under the Chairmanship of Development Commissioner, SEEPZ-SEZ on Tuesday, 25th November, 2025.

सूचकांक / INDEX

कार्यसूची मद सं. Agenda Item No.	विषय Subject
कार्यसूची मद सं. 01 : Agenda Item No. 01 : -	मेसर्स जी एस कस्टम्स प्राइवेट लिमिटेड की 100% ईओयू में एक नई इकाई की स्थापना। Setting up of a new unit M/s. GS Custom Pvt. Limited into 100% EOU.

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

AGENDA NOTE FOR CONSIDERATION OF APPROVAL COMMITTEE

a. Proposal :

मेसर्स जी एस कस्टम्स प्राइवेट लिमिटेड की 100% ईओयू में एक नई इकाई की स्थापना।

Setting up of a new unit M/s. GS Custom Pvt. Limited into 100% EOU.

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

पुरानी और प्रयुक्त ऑटोमोबाइल/कारों की मरम्मत और बहाली की सेवाओं के लिए एक नया 100% ईओयू स्थापित करना

Setting up of a new 100% EOU for Services of Repairs and Restoration of Old and Used Automobiles/Cars

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

Notification :-

Attention is invited to Para 6.05 (a) (i) of FTP 2023 which stipulates that –“Application for setting up an EOU shall be considered by Unit Approval Committee (UAC)/Board of Approval (BOA) as the case may be, as detailed in the Handbook of Procedure. The power of DC are defined in Para 6.34 of HBP”.

And

Para 6.01 (b) (i) of HBP 2023 which stipulates that-“ Applications for setting up units under EOU scheme shall be approved or rejected by Units Approval Committee within 15 days, as per criteria indicated in Appendix 6A of Appendices & ANFs and sector specific conditions relating to approval as in Appendix 6B of Appendices & ANFs. In other cases, approval may be granted by DC after clearance by BOA”.

d. Other Information: -

I. कंपनी/इकाई प्रोफाइल/ COMPANY/UNIT PROFILE

(a)	नाम और पता, टेलीफोन/फैक्स/ईमेल आईडी Name and address, telephone/ fax/ email id	M/s. GS Customs Pvt. Ltd., at 3, ONGC Colony, Reclamation, Bandra (W), Mumbai. E-mail:- GSCUSTOM2023@GMAIL.COM
(b)	कंपनी की स्थिति अर्थात स्वामित्व/साझेदारी/व्यक्तिगत और वह कानून जिसके तहत पंजीकृत है, पंजीकरण संख्या और पंजीकरण वर्ष सहित Status of the company i.e. Proprietorship/ partnership/ Individual and statute under which registered with registration no. & year of registration	Private Limited Company

(c)	मेसर्स जी एस कस्टम्स प्राइवेट लिमिटेडकी वित्तीय क्षमता Financial capability of M/s. GS Custom Pvt. Limited	The total Investment in Plant & Machinery is Rs. 145 Lakhs/- Source of Finance -Own Fund/No Foreign Borrowing Share Capital: <table><tr><th>2023-24 (Rs. In Thousand)</th><th>2024-25 (Rs. In Thousand)</th></tr><tr><td>100.00</td><td>100.00</td></tr></table> For cash and cash equivalents: <table><tr><th>2023-24 (Rs. In Thousand)</th><th>2024-25 (Rs. In Thousand)</th></tr><tr><td>81.26</td><td>63.46</td></tr></table> The applicant has submitted ITR for the year 2024-25 of Mr. Sadanand Morajkar wherein it is seen that the Total Income is Rs. 8,73,010/-. From the above, following are the observations: 1. It seems that the applicant is insufficient of meeting the proposed Investment of Rs. 145 lakhs. As source of fund is mentioned as Own Fund/No Foreign Borrowing. 2. ITR of Mr. Irfan Mogul is yet to be received. 3. Networth of both the directors is yet to be received. It is to mention here that only on receipt of the above documents by the applicant the proposed Investment can be verified.	2023-24 (Rs. In Thousand)	2024-25 (Rs. In Thousand)	100.00	100.00	2023-24 (Rs. In Thousand)	2024-25 (Rs. In Thousand)	81.26	63.46
2023-24 (Rs. In Thousand)	2024-25 (Rs. In Thousand)									
100.00	100.00									
2023-24 (Rs. In Thousand)	2024-25 (Rs. In Thousand)									
81.26	63.46									
(d)	आईईसी संख्या/दिनांक/द्वारा जारी IEC No / date/ issued by	IEC No.: AAKCG7077J Date : 04.11.2023 Issued By: O/o Additional DGFT, Mumbai.								

(e)	क्या निर्माता/व्यापारी/कंपनी गोदाम/ सेवा प्रदाता है? Whether manufacturer / trader/ company warehouse/ Service provider?	Service Provider
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II परियोजना प्रोफाइल /PROJECT PROFILE

(i)	निर्मित किया जाने वाला उत्पाद /प्रदान की जाने वाली सेवा Product to be manufactured/ service to be rendered			
		Sr. No.	Item(s) Description	Annual Capacity (Unit=)
		01	Repairs and Restoration of Old and Used Automobiles/Cars	20 per Year

(ii)	परियोजना का संक्षिप्त विवरण Brief detail of the project	The applicant has stated that M/s. GS Custom Pvt. Ltd., incorporated in 2023 (CIN:U45200MH2023PTC410117) is primarily involved in the wholesale and retail trade of motor vehicles and their repairs. The promoters of GS Custom Pvt. Ltd., Mr. Irphan Mogual and Mr. Sadanand Morajkar, bring together a strong blend of technical proficiency, industry knowledge, and global exposure. With backgrounds in automobile engineering, international automotive trade and supply chain operations, they have executed numerous successful restoration projects. Their combined experience spans over two decades, including managing overseas client relationships, handling cross-border logistics and ensuring compliance with Vintage/ Classic and Super Cars automobile restoration standards. Their vision is rooted in building an internationally recognized brand in the niche segment of Vintage/Classic & Super Cars restoration and re-export with a focus on craftsmanship, compliance and customer satisfaction. The demand for Vintage/Classic & Super Cars restoration is increasing globally and domestically, particularly in regions such as the Middle East, Europe and North America. These markets seek cost effective yet high -quality refurbishing service, a niche that Indian garages can fill due to skilled craftsmanship and competitive pricing. <u>Services Offering:</u> • <u>Restoration Service:</u> They offer full body-off Vintage/Classic & Super Cars restorations, including original parts sourcing and CNC fabrication, along with expert upholstery and paintwork in heritage finishes. • <u>Import & Re-Export Management:</u> Their service includes Carnet and special license-based imports, as well as end-to-end export documentation and dispatch for seamless international transactions. • <u>Special Finishes & Custom Add-ons:</u> Enhance your vehicle with custom add-ons like chrome plating, vintage dials, dashboard finishes, and bespoke upholstery and cosmetic enhancements. In order to meet the requirement of the customs, they would like to explore market hence, the management has decided to set up a EOU unit for to set up a dedicated vintage car garage offering premium restoration and re-export services such as refurbishing, restoring modifications, importing, and re-exporting motor vehicles i.e. Vintage/Classic & Super Cars under EOU Scheme to earn foreign currency.
(iii)	अनुमान/Projections	A. <u>Investment Details:-</u>

	Particulars	Rs. In lakhs
(a)	Land	Leased Property
(b)	Building	Leased Property
(c)	Plant and Machinery (Rs. In lakhs)	
	(i) Indigenous	145.00
	(ii) Import CIF Value	1245.50
	Total (i + ii)	1390.50
(d)	Details of source(s) of finance:	
	The applicant has stated that the entire project will be funded through 100% Internal Accruals	-
	TOTAL	1390.50

Indigenous requirement of capital goods & raw Material and other input

(Value in Rs.)

(a)	Capital Goods	
	Lift	90,00,000
	Tools	25,00,000
	Other Machines	30,00,000
	Furniture & Fixture	25,00,000
(b)	Raw Material Components, Consumables, packing material, fuels etc, during the period of 5 years	75,00,000/-
	Total	2,45,00,000/-

ii. Total Employment:-

	Supervisory	Non-Supervisory
Men	02	53
Women	0	0

iii. Foreign Exchange Balance Sheet :

Rs. in Lakhs						
	1 st Year	2 nd Year	3 rd Year	4 th Year	5 th Year	Total
FOB Value of Export	900	1125	1500	1750	2200	7475
Foreign Exchange outgo on	-	-	-	-	-	-
(i) Import of Machinery	-	-	-	-	-	-
(ii) Import of Raw Materials and Components	-	-	-	-	-	-
Import of Raw Materials and Components (Consumed)	-	-	-	-	-	-
(iii) Import of Spares and Consumables	150	187.50	250	291.50	366.50	1245.50
(iv) Repatriation of dividends and profits to foreign collaborates	-	-	-	-	-	-
(v) Royalty	-	-	-	-	-	-
(vi) Lumpsum	-	-	-	-	-	-
Know how fee	-	-	-	-	-	-
(vii) Design & Drawing fees	-	-	-	-	-	-
(viii) Payment of foreign technicians	-	-	-	-	-	-
(ix) Payment on training of Indian tech. abroad	-	-	-	-	-	-
(x) Commission on export	-	-	-	-	-	-
(xi) Foreign Travel	-	-	-	-	-	-
(xii) Amount of interest to be paid on external commercial borrowing / deferred payment credit (specify details)	-	-	-	-	-	-

		<table><tr><td>(xiii) Any other payments (specify details)</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Total (i) to (xiii)</td><td>150</td><td>187.50</td><td>250</td><td>291.50</td><td>366.50</td><td>1245.50</td></tr><tr><td>Net Foreign Exchange</td><td>750</td><td>937.50</td><td>1250</td><td>1458.50</td><td>1833.50</td><td>6229.50</td></tr></table> iv. Whether Foreign Technology Agreement is envisaged <table><tr><td>Yes</td><td>No</td></tr><tr><td></td><td>•</td></tr></table>	(xiii) Any other payments (specify details)							Total (i) to (xiii)	150	187.50	250	291.50	366.50	1245.50	Net Foreign Exchange	750	937.50	1250	1458.50	1833.50	6229.50	Yes	No		•
(xiii) Any other payments (specify details)																											
Total (i) to (xiii)	150	187.50	250	291.50	366.50	1245.50																					
Net Foreign Exchange	750	937.50	1250	1458.50	1833.50	6229.50																					
Yes	No																										
	•																										
III	कंपनी का अनुरोध Request of the company	Setting up of New Unit.																									
IV	एफटीपी/एचबीपी का प्रासंगिक प्रावधान Relevant provision of FTP/HBP	Para 6.05 of FTP 2015-2020 read with Para 6.01 of Hand book of Procedure																									
V	यूएसी के लिए निर्णय आवश्यक Decision required for UAC	Setting up of a new 100% EOU for Services of Repairs and Restoration of Old and Used Automobiles/Cars																									
VI	एडीसी की सिफारिश/अवलोकन Recommendation/ observation of the ADC	The proposal of the applicant company for setting up a New Unit 100 % EOU for Services of Repairs and Restoration of Old and Used Automobiles/Cars is submitted before the ensuing Approval Committee meeting in terms of 6.05 (a) of FTP 2015-2020 read with Para 6.01 (b) of Hand book of Procedure.																									

इसके अलावा, सहायक आयुक्त सीमा शुल्क (पी), ठाणे ईपी सर्कल, एम एंड पी विंग, मुंबई ने दिनांक 21.11.2025 के पत्र के माध्यम से कहा है कि निर्धारित प्रारूप में सत्यापन रिपोर्ट नीचे दी गई है:

Further, the Asstt. Commissioner of Customs (P), Thane EP Circle, M & P Wing, Mumbai,, vide letter dated 21.11.2025 has stated that the verification report in the prescribed format is given below:

1.	फैक्ट्री के स्थान का नाम व पूरा डाक पता, टेलीफोन नंबर और फैक्स नंबर के साथ। Name & Complete postal address of location of factory with Telephone No. and Fax No	M/s. GS Custom Pvt. Ltd. Survey No.139/1/b(P) at Village Panchpakhadi, Pokharan Road No.1, Tal. & Dist. Thane- 400606 Tel No./Mob. No.7304885665. Fax No. NA
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2.	निर्मित वस्तु(एँ)/ Item(s) of Manufacture	As per letter dated 18.11.2025 of M/s. GS Custom Pvt. Ltd. the proposed activities of the unit are as under: A dedicated Vintage/Classi & Super Cras garage offering premium restoration and re-export services such as refurbishing, restoring, modifications, importing, and re-exporting motor vehicles i.e. Vintage/ Classic & Super Cars.
3.	क्या परिसर स्वामित्व के आधार पर है या पट्टे के आधार पर है। पट्टे के आधार पर, क्या पट्टे की अवधि 5 वर्ष या उससे कम है? Whether the premises is on ownership basis or on lease basis? In case of lease basis whether the lease period is for a period of 5 year or less?	The proposed premises have been taken on a lease basis for a period of 7 years. Copy of the Lease Deed is enclosed herewith.
4.	फैक्ट्री परिसर का क्षेत्रफल, जिसमें प्लॉट क्षेत्रफल, निर्मित क्षेत्रफल अलग-अलग दर्शाया गया हो। Area of factory premises showing plot area, built up area separately.	Enclosed herewith location plan showing plot area: i. Build up area 5000 Sq.Ft. ii. Plot Area 4850 Sq.ft.
5.	कंक्रीट निर्माण या एस्बेस्टोस शेड के रूप में भवन की प्रकृति का विवरण। Details of nature of building as concrete construction or asbestos shed	The Building premises consists of a RCC Concrete Construction. The building is suitably constructed and maintained for carrying out the proposed activities of the EOU Unit.
6.	उपलब्ध विद्युत स्रोत (जनरेटर/ औद्योगिक प्रकार का विद्युत कनेक्शन) का विवरण। Details of source of power (Generator/Electric connection of Industrial type) available	As per letter dated 18.11.2025 (copy enclosed) of M/s. GS Custom Pvt. Ltd., they informed that they will install a sub meter or take a new connection in future but as of now they sharing Electricity through Sub meter from existing connection which they have. A copy of electricity bill of common area from which they are taking electricity for the said premises is enclosed herewith.

7.	क्या प्रस्तावित स्थान के लिए अलग प्रवेश और निकास की व्यवस्था की गई है और क्या माल के आपस में मिलने से बचने के लिए इसे किसी भी डीटीए इकाई से भौतिक रूप से अलग किया गया है? Whether separate Entry and Exist is provided for the proposed location and is physically segregated from any DTA unit to avoid intermingling of goods?	Yes
8.	क्या परिसर/भवन की प्रस्तावित योजना केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क प्राधिकरण द्वारा धारा 58 एवं 65 के अंतर्गत जारी की जाने वाली आवश्यक अनुमति के लिए उपयुक्त है? Whether the proposed plan of premises/building is suitable for necessary permission under Section 58 & 65 to be issued by Central Excise & Custom Authority?	Yes
9.	डीटीए से ईओयू इकाई में रूपांतरण के मामले में, स्वयं की, पट्टे पर ली गई मशीनों का अलग-अलग विवरण तथा आयु के कारण मूल्य हास के बाद ऐसी मशीनरी का अनुमानित मूल्य। In case of conversion from DTA to EOU unit, details of own, lease machines separately and approx value of such machinery after due to depreciation towards age.	Not Applicable.
10.	इसमें समीपवर्ती भूमि के बारे में विस्तृत रिपोर्ट, डीटीए के रूपांतरण के लिए सुरक्षा स्थिति, स्थान की उपयुक्तता और माल आदि की निगरानी सुनिश्चित करना शामिल है। The detail report about contiguous land, security status for conversion of DTA, suitability of place and monitoring ensure if goods etc.	Not Applicable.
11.	अतिरिक्त जानकारी यदि कोई हो/ Additional information if any.	Detailed Project Report enclosed herewith.

1. अन्य सूचना /Other Information:

- It is also to mention here that verification report from all the Zonal DC's & DGFT is still awaited.
- The aforesaid application has been scrutinized and the following deficiencies have been noticed:-

1. भूमि और बिल्डिंग का मूल्य ANF-6A में उल्लिखित नहीं है।

The value of Land and Building is not indicated in the ANF-6A.

2. श्री इरफान मोगुल का पिछले तीन वर्षों का आईटीआर प्रस्तुत नहीं किया गया है।

ITR for the last three years of Mr. Irfan Moghul is not submitted.

3. दोनों डायरेक्टर्स की नेटवर्थ जमा नहीं की गई है।

Networth of both the directors are not submitted.

e. Recommendation:

पुराने और प्रयुक्त ऑटोमोबाइल/कारों की मरम्मत और बहाली की सेवाओं के लिए एक नया 100% ईओयू स्थापित करने के लिए आवेदक कंपनी का प्रस्ताव एफटीपी 2023 के 6.05 (ए) के संदर्भ में प्रक्रिया पुस्तिका के पैरा 6.01 (बी) के साथ विचार के लिए अनुमोदन समिति के समक्ष प्रस्तुत किया गया है।

The proposal of the applicant company for setting up a new 100% EOU for Services of Repairs and Restoration of Old and Used Automobiles/Cars is submitted before the Approval Committee for consideration in terms of 6.05 (a) of FTP 2023 read with Para 6.01 (b) of Hand book of Procedure.

ANF-6A

APPLICATION FORM FOR SETTING UP OF NEW EOU/EHTP/STP/BTP UNIT OR
CONVERSION

OF EXISTING DTA/ EHTP/ STP/BTP UNIT

Note:

1. Please see Paras 6.01 (a), (b) and (c) of the Chapter 6 of the HBP.
2. Please read the general instructions given in EOU scheme before filling this application and also some important guidelines given at the end of this application.
3. The application may be sent electronically or otherwise. However the same will be treated as incomplete without the applicants own permanent e-mail and will not be considered.

The application should be submitted to the Development Commissioner of the concerned Special Economic Zone (for setting up EOUs in 3 copies along with a crossed Demand Draft of Rs. 5,000/- drawn in favour of the Pay & Accounts Officer, Ministry of Commerce & Industry, Department of Commerce, payable at the Central Bank of India, Udyog Bhavan, New Delhi. (NO FEE SHALL BE CHARGED FOR RENEWAL/ EXTENSION OF LOP/ BROAD BANDING ETC.)

For Official Use only

Application No. _____

Date : _____

Date _____ Month _____ Year _____

Details of Bank Draft

Amount Rs.	Rs.5000/-
Draft No.	857254
Draft date	10/11/2025
Drawn on	Axis Bank Limited
Payable at	Mumbai

Indicate (✓) Whether the Application Is For:

AUTOMATIC APPROVAL

☐

Or

BOARD OF APPROVAL

☐

For GS CUSTOM PRIVATE LIMITED

Inghul

DIRECTOR
INPHAN MOGUL



- (i) Setting up of new Unit
(ii) Conversion of existing DTA unit into EOU
(iii) Conversion of existing STP / EHTP to EOU

☒
☐
☐

In case of conversion, please attach fact sheet as per Annexure

I. Name and address of the undertaking in full (Block Letters)	
Name of the applicant firm	GS CUSTOM PVT LTD
Full Address	3, ONGC Colony, Reclamation, Bandra (W) Mumbai
Pin Code	400050
Tel No	7304885665
Fax No	---
Permanent Email Address	GSCUSTOM2023@GMAIL.COM
Website, If any	---
Passport, No If any	---
Name of bank with address and Account No	Axis Bank Ltd, Hariniwas, Thane A/c No 923020044761123
Digital Signature	Available
Income Tax PAN	AAKCG7077J
IEC	AAKCG7077J
GST No	27AAKCG7077J1Z0
The name and address of each of the Director	1. Irphan Aman Mogul West Bay, Flat No.2102 & 2202, floor 21& 22, Jarimari Mandir Road,Bandra Talao, Bandra West, Mumbai-400050. 2. Sadanand Morajkar Sukriti Society, Samata Nagar, Thane
II. Nature of the applicant	Private Limited Company

Note Copy of certificate of incorporation along with Article of Association and Memorandum in case of companies may please be attached

III. Indicate whether the proposal is for	Services
IV. Location of the proposed undertaking	Survey No. 139/1/B Part, Village Pachpakhadi, Thane 400606

(2) ONLY FOR PROJECTS UNDER EOU SCHEME

(In case the unit is proposed to be located on leased premises, then lease should be obtained from Government or any undertaking / authority of Government. However, in case lease is



obtained from private parties, it shall have a validity period of five years from the date of LUT and the Development Commissioner shall satisfy himself of genuine nature of the lease.)

(a) Please indicate if the proposed location is in a Centrally Notified Backward Area	NO
(b) Indicate whether it is within 25 Kms from the periphery of the standard urban area limit of city having population above one million according to 1991 census.	YES
(c) Is it located in an Industrial Area/Estate designated / set up prior to issuance of Notification No. 477(E) dated 25th July, 1991.	NO
(d) If not, does it come under the category of non-polluting industries as notified by the Govt.	YES

V ITEM (S) OF SERVICE: (Including By-product/Co-products)

(if necessary, additional sheets may be attached)

Items(s) Description	Capacity (Unit =)	Item Code (ITC HS code No) (Not required for service unit)
Repairs and Restoration of Old and Used Automobiles / Cars	20 per year	Service Unit

V-A Intermediate Products, if any, which are to be taken out for job work abroad as part of production process.

Items(s) Description	Quantity	Item Code (ITC HS code No) (Not required for service unit)
■ NIL --	NIL	Service Unit

VI. PRODUCTION (In case of more than one item, supplementary sheets may be used)

Quantity (Unit _____) (Value (In Rupees)

(Not required for service unit)



VII. Indigenous Requirement:

a. Capital Goods	
Lift	Rs. 90,00,000/-
Tools	Rs. 25,00,000/-
Other Machines	Rs. 30,00,000/-
Furniture & Fixture	Rs. 25,00,000/-
b. Raw material, components, consumables, packing material, fuel etc. during the period of 5 years	Rs. 75,00,000
	Rs. 2,45,00,000/-

VIII. FOB VALUE OF EXPORTS

(1 \$ = Rs. 88/-)

	Rupees (lakhs)	US \$ (Thousand)
1 st year	900.00	1,022.73
2nd year	1,125.00	1,278.41
3rd year	1,500.00	1704.55
4th year	1,750.00	1988.64
5th year	2,200.00	2,500.00
Total: (Sales)	7,475.00	8,494.32

IX. INVESTMENT:

(RS. IN LAKHS)

(a) Land	Leased property
(b) Building	Leased property
(c) Plant and Machinery	145.00
(i) Indigenous	

(US \$ Thousand)

(ii) Import CIF value	1,245.50
(iii) Total (i) + (ii)	1,390.50

(d) Details of source(s) of finance,
(both Indian as well as foreign)

Own Fund / No Foreign Borrowing



for the above investments

X. WHETHER FOREIGN TECHNOLOGY AGREEMENT IS ENVISAGED	NO
--	----

Below details are not applicable

- (i) Name and Address of foreign collaborator _____
- (ii) Terms of collaboration (Rupees lakhs) _____
- (Gross of Taxes)
- (a) Lumpsum payment _____
- (b) Design & Drawing fee _____
- (c) Payment to foreign technician _____
- (d) Royalty (on exports) _____ %
- (e) Royalty (on DTA sales if envisaged) _____
- (f) Duration of agreement _____ (No. of years)

XI. EQUITY INCLUDING FOREIGN INVESTMENT

		(\$ Thousand)	(Rs. lakhs)
A	Authorized	5000	Rs. 50.00
B	Subscribed	100	Rs. 1.00
C	Paid up Capital	100	Rs. 1.00

Note: If it is an existing company, please give the breakup of the existing and proposed capital structure **NEW COMPANY**

(ii) Pattern of shareholding in the paid-up capital (Amount in Rupees)

	(Rs. in lakhs)	(US \$ Thousand)
(a) Foreign holding	NIL	NIL
(b) Non-Resident Indian company / Individual holding	NIL	NIL
(i) Repatriable		
(ii) Non-repatriable		
(c) Resident holding	1.00	1000
(d) Total (a+b (i+ii)+c) equity	1.00	1000



(e) (iii) External commercial Borrowing	NIL	NIL
---	-----	-----

Foreign Exchange Balance sheet:

	1st	2nd	3rd	4th	5th	Total in Rs. Lakh	(5 Yrs) Total in US \$ Th.
XII. FOB value of exports in first five years	900.00	1125.00	1500.00	1750.00	2200.00	7475.00	8494.32
XIII. Foreign Exchange outgo on							
(i) Import of machinery	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(ii) Import of raw materials and components	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(iii) Import of spares and consumables	150.00	187.50	250.00	291.50	366.50	1245.50	1415.34
(iv) Repatriation of dividends and profits to foreign collaborators	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(v) Royalty	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(vi) Lump sum know-how fee	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(vii) Design and drawing fee	NIL	NIL	NIL	NIL	NIL	NIL	NIL



(viii) Payment of foreign technicians	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(ix) Payment on training of Indian technicians abroad	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(x) Commission on Export etc.	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(xi) Foreign Travel	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(xii) Amount of interest to be paid on external commercial borrowing/ deferred payment credit (specify details)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(xiii) Any other payments(specify details)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total (i)to(xiii)	150.00	187.50	250.00	291.50	366.50	1245.50	1415.34
Net Foreign Exchange earnings in five years	750.00	937.50	1250.00	1458.50	1833.50	6229.50	7078.98

XIV. REJECTS (Only for EOU manufacturing units.) Being service unit below details not applicable

Generation of Rejects/Sub-standard finished goods

(percentage of 5 yrs production)

Goods (In case rejects are more than 5% estimated percentage with justification may be given

(Qty.(Unit =)

Value (Rs. Lacs)



XV. EMPLOYMENT

(All figures in number)

Existing (New Unit)			Proposed
0			55
a) Supervisory	Men	0	2
	Women	0	0
b) Non-supervisory	Men	0	53
	Women	0	0

XVI. NET FOREIGN EXCHANGE EARNING

Average NFE on FOB value of exports in _____ AS PER ABOVE TABLE

Block period, as per para 6.04 of FTP.

XVII. MARKETING

a) Whether marketing tie-up/Buy-back envisaged/finalized(Attach documents, if any)

NO

G. C. A.

R. P. A.

b) Destination of exports (In percentage)

Above projection is to be given :

UK / USA (50% EACH)

XVIII OTHER INFORMATION

i) Any special features of the project proposal which you want to highlight

(Project Report Attached)

ii)(a) Whether the applicant has been issued any Industrial license or LOI/LOP under EOU/



STP/EHTP scheme if so, please
give full particulars especially reference number,
date of issue, items of manufacture and
progress of implementation of each project.

NO

(b) Whether the applicant has submitted any
other application for LOI/LOP which is
pending with the Board of Approvals.
If so, please give particulars like reference
number, name under which application
made, items of manufacture etc.

NO

iii) Whether the applicant or any of the
partners/Directors who are also partners
/Directors of another company or its
associate concerns are being proceeded
against or have been debarred from
getting any License/Letter of Intent/
Letter of Permission under the Export and
Import (Control) Act, 1947/Foreign Trade
(Development and Regulation) Act, 1982, as amended / FEMA /
Custom/Central Excise Act.

-NA-

Place: Thane

Date :12/11/2025

Official Seal/Stamp



Signature of the Applicant

Name in Block Letters IRPHAN MOGUL

Designation

DIRECTOR

Tel. No. 7304885665

e-mail GSCUSTOM2023@GMAIL.COM

Website, if any NA

Full Residential Address: Westbay Flat No.2102 & 2202, Floor
21 & 22, Jarimari mandir Road, Bandra (W)-400050

For GS CUSTOM PRIVATE LIMITED

Irphan Mogul

DIRECTOR

IRPHAN MOGUL



DECLARATION / UNDERTAKING

1. I/We hereby declare and certify that :
 - A. the entity for whom the application has been made have not been penalized under any of the following Acts (as amended from time to time):
 - (i) The Customs Act, 1962,
 - (ii) The Central Excise Act 1944,
 - (iii) Foreign Trade (Development & Regulation) Act 1992, and
 - (iv) The Foreign Exchange Management Act, 1999;
 - B. none of the Proprietor / Partner(s) / Director(s) / Karta / Trustee of the firm / company, as the case may be, is/are a Proprietor / Partner(s) / Director(s) / Karta / Trustee in any other firm / Company which is on the Denied Entity List (DEL) of DGFT;
 - C. neither the Registered Office / Head Office of the firm / company nor any of its Branch Office(s)/ Unit(s)/ Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import / export under any of the provisions of the Policy;
 - D. we have not obtained nor applied for issuance of an Importer Exporter Code Number in the name of our Registered / Head Office or any of our Branch(s) / Units(s) / Division(s) to any other Licensing Authority
2. I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, as amended from time to time, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures and the ITC (HS) Classification of Export & Import Items.
3. I/We hereby declare that the above statements are true and correct to the best of my/our knowledge and belief. I/We will abide by any other condition, which may be stipulated by the concerned Development Commissioner. I/We fully understand that any Permission Letter granted to me/us on the basis of the statement furnished is liable to cancellation or any other action that may be taken having regard to the circumstances of the case if it is found that any of the statements or facts therein are incorrect or false. An affidavit duly sworn in support of the above information is enclosed.
4. I/We fully understand that any information furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
5. I/We hereby declare that the particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or held there from.
6. I hereby certify that I am authorized to verify and sign this declaration as per Paragraph 9.06 of the Policy

For GS CUSTOM PRIVATE LIMITED

Place: Thane

Date: 12/11/2025

Signature of the Applicant

Name in Block Letters IRPHAN MOGUL

Designation DIRECTOR



Official

Full Official address **3, ONGC Colony, Reclamation, Bandra (W)**

Official Seal/Stamp _____ Tel. No. 7304885665

e-mail Address **GSCUSTOM2023@GMAIL.COM**

Web-Site **NA**

Full Residential address **Westbay Flat No.2102 & 2202, Floor,**

21 & 22, Jarimari mandir Road, Bandra (W)-400050

Tel. No 7304885665

SOME IMPORTANT GUIDELINES

1. Additional Information may be furnished by existing domestic units seeking conversion into the EOU Scheme as per annexure.
2. Normally raw material tie-ups are not insisted upon but this may be necessary in cases, such as granite/marble/sandstone products where availability of raw materials is contingent upon Government leases etc.
3. Normally lumpsum amount up to US \$ 2 Million and 8% royalty (net of taxes) as amended from time to time over a period of five years from the commencement of production is allowed as per the current EOU Scheme on account of foreign technology agreement as per the norms of Department of Industrial Policy and Promotion. In addition selling agency commission is permitted as per RBI norms.



ANNEXURE

PROFORMA TO BE FILLED IN BY THE EXISTING DTA UNITS SEEKING CONVERSION
INTO THE EOU SCHEME

NEW UNIT BELOW GIVEN TABLE NOT APPLICABLE

a) Whether conversion of DTA Unit into the EOU has been sought for the full existing capacity of the unit or the proposal is for partial conversion.(Please give details of the existing capacity etc.)	-NA-
b) Whether any expansion of the DTA unit proposed to be converted into EOU has been envisaged, if so the extent thereof.(Please give details of the existing capacity and the enhanced capacity etc.)	-NA-
c) What is the level of existing exports of the unit proposed to be converted into EOU. (Please give details of export performance item wise for a minimum of three previous years)	-NA-
d) Whether the DTA unit is already under obligation to export, under: i) Advance Licensing Scheme; ii) Import of machinery under EPCG scheme; iii) Any other Scheme. (Give all relevant details including total E.O. imposed, the E.O. discharged till date etc.)	-NA-
e) Whether your unit is registered with the Customs or Excise authorities. (Please give details viz. Reg. No., date etc.)	-NA-
f) Are you agreeable to have your whole unit customs bonded as required under the EOU scheme?	-NA-
g) Whether you are a merchant exporter or a manufacturer exporter.(Please give details)	-NA-



h) What is the age(year of manufacture)and residual life of items/ machinery already installed in your unit, whether they are imported or indigenous.(Please attach separate sheets giving item-wise details with value of the new CG as well as existing value of machinery presently installed).

-NA-

Date_12/11/2025

Place Thane



For GS CUSTOM PRIVATE LIMITED

Signature _____

Name IRPHAN MOGUL

DIRECTOR

Address of the Applicant Westbay Flat
No.2102 & 2202, Floor, 21 & 22,
Jarimari mandir Road, Bandra(W)-
400050.

Fwd: GS Customs Submission in continuation EOU application*2 emails***Soodershan Shindde** <soodershan.shindde@gov.in >

Mon, 24 Nov 2025 5:33:32 PM +0530

To "Ashok Meena LDC"<ashok.meena49@gov.in>,"Shital Chavan"
<shital.chavan123@gov.in>

===== Forwarded message =====

From: Radhika Patel <radhika.patel1@sezindia.co.in>To: <soodershan.shindde@gov.in>Cc: "Ashish Jhagarawat" <ashish.jhagarawat@sezindia.co.in>,
<ratan.moondra@sezindia.co.in>

Date: Mon, 24 Nov 2025 17:27:16 +0530

Subject: GS Customs Submission in continuation EOU application

===== Forwarded message =====

With reference to above please find below additional information w.r.t application for your reference:

1.Query: Whether the unit submitted the details for discharge Effluents or waste materials?

Reply: We would like to indicate here that in the process of restoration/refurbishing/modifications waste like liquid waste and sludge waste, Solid wastes like metals, plastics, and rubber will get generated and which will be separated for recycling wherever possible, while non-recyclable waste and hazardous sludge must be tracked and disposed of according to local regulations.

2.Query: Is Passport No. of Promoter, if any given?

Reply: We have submitted Adhar card of both the directors as ID and address proof at your good office, **Kindly please find enclosed herewith Passport copy of Mr. Sadanand.**

3. Query: Whether total project cost indicated?

Reply: Total Project Cost of the EOU project will be :-

Rs. 145/- Lakhs towards P&M, Rs.12,45.50/- Lakhs towards Imported Capital Goods, Rs.75/- lakhs towards Raw material and Rs.25/- Lakhs towards Furniture & Fixtures.

It will be sourced by our promoters.

4.Query: Existing Export turnover in the last 3 years.

Reply: Exports Turnover as FY 2024-25:- NIL

Exports Turnover as FY 2023-24:- NIL

Exports Turnover as FY 2022-23:- NIL

5.Query: Is evidence for buy Back/ marketing tie -up furnished. **Enclosed herewith please find project report.**

Reply:- We would like to indicate here that we have furnished our marketing strategy in Page no. 3 of Project report. Kindly please refer the page no.3 for your kind reference. **Enclosed herewith please find project report.**

6.Query: Is Experience and present activity of the applicant is furnished?

Reply: Yes we have furnished Experience and present activity under page no.9 and 10 of the project report. Kindly please refer the page no.9 and 10 for your kind reference. **Enclosed herewith please find project report.**

7.Query: Whether the unit shall do sub-contracting work for other exports units in DTA or for EOUs? If yes, details of Sub Contractor furnished

Reply: No unit shall not do sub-contracting work for other exports units in DTA or for EOUs.

8.Query: Whether any sector specific restriction?

(For exam. Rice, granite, petroleum etc.)

Reply: No any sector specific restriction.

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Reply: **Enclosed herewith please find Last 3 years ITR of Mr. Sadanand.**

10. Query: CA certified network as on date of all Directors/Promoters

Reply: **We are under process of arranging CA certificate we will submit the same at your good office soonest.**

11. We will submit Original DD of Rs.5000/- in favor of *PAY AND ACCOUNTS OFFICER, MINISTRY OF COMMERCE AND INDUSTRY, DEPARTMENT OF COMMERCE NEW DELHI* tomorrow.

Should you have any query, please feel free to revert to us.

Thanking You,

For GS Custom Private Limited

Thanks & Regards

CS Radhika Patel | Chief Compliance Officer | **M-09921111344**

020-67916565 | radhika.patel1@sezindia.co.in |



MOON Group of Consultants
Office No.310, 311 and 312,
Pride Purple Sqaure, Kalewadi
Phata, Wakad, Pune-411057

MOON SEZ Consultants Pvt Ltd
We Work Enam Sambhav, C-20,G
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Complex, Bandra East,Mumbai-51

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Services MOON SEZ can offer

► For New SEZ Unit/
Developers/Co-developers/
FTWZ etc;
► Advisory and feasibility check
for shifting of units from STPI/
Domestic area to SEZ;
► Advisory on critical matters on
any SEZ related transaction;
► Expertise in relocation of unit,
merger of LOAs etc;
► Exit from SEZ scheme;
► GST Advisory.

Consultancy

► Handling all periodic
compliances for units as well
as for developers;
► Softex filing & certification;
► MPR, QPR, HPR with
utilization statement and APR;
► SERF;
► Scrutiny of Softex;
► CRA Audit handling;
► Show cause notice closure;
► Bond and CG-balance
tracking.

Compliance

► Import Clearance;
► Export shipment clearance;
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closure within due date;
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► Debonding of goods from
SEZ;
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Custom Clearance

► State Government
Incentives work such as
Stamp Duty Exemption,
Electricity duty exemption,
IT Unit registration with DIC;
► SEIS & MEIS Claim from
DGFT Offices across India
and its monetization
including audit handling for
SEZ Units, Domestic IT
Exporters, Manufacturer
exporters.

Incentives

► IFSC Unit approval;
► IFSC Advisory services;
► IFSC Stakeholders compliances Services;
► Gujarat State Government incentives
work for IFSC Units;
► IFSC Business advisory services to IBUs/
Capital Market Intermediaries/IOs/
IBOs/Aircraft Operating Lease/Ancillary
Services/Fintech/Finance Companies
etc;
► Material Clearance services for
IFSC Unit.

IFSC Consultancy

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5 Attachment(s)

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7 MB

ITR AY 2022-23.pdf

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ITR AY 2023-24.pdf

1.4 MB

ITR AY 2024-25.pdf

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Passport Sadanand.pdf

3.2 MB

<radhika.patel1@sezindia.co.in>

Mon, 24 Nov 2025 5:32:40 PM +0530

To "soodershan.shindde"<soodershan.shindde@gov.in>

Cc "Ashish Jhagarawat"<ashish.jhagarawat@sezindia.co.in>,"ratan.moondra"<ratan.moondra@sezindia.co.in>

Tags

Not in Contacts

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CS Radhika Patel | Chief Compliance Officer | **M-09921111344**

[020-67916565](tel:020-67916565) | radhika.patel1@sezindia.co.in |



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Consultancy

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- MPR, QPR, HPR with utilization statement and APR;
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- CRA Audit handling;
- Show cause notice closure;
- Bond and CO balance tracking.

Compliance

- Import Clearance;
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- DTA Removal of scrap;
- e-waste disposal etc;
- Debonding of goods from SEZ;
- Re-Import and Re-export consignment handling;
- Temporary removal and job work removal handling.

Custom Clearance

- State Government Incentives work such as Stamp Duty Exemption, Electricity duty exemption, IT Unit registration with DIC;
- SEIS & MEIS Claim from DGFT Offices across India and its monetization including audit handling for SEZ Units, Domestic IT Exporters, Manufacturer exporters.

Incentives

- IFSC Unit approval;
- IFSC Advisory services;
- IFSC Stakeholders compliances Services;
- Gujarat State Government incentives work for IFSC Units;
- IFSC Business advisory services to IBUs/ Capital Market Intermediaries/IICs/ IIBOs/ Aircraft Operating Lease/ Ancillary Services/ Fintech/ Finance Companies etc;
- Material Clearance services for IFSC Unit.

IFSC Consultancy

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Passport Sadanand.pdf
3.2 MB



For GS CUSTOM PRIVATE LIMITED

Irph

DIRECTOR
IRPHAN MOGUL



GS CUSTOM PRIVATE LIMITED

**A Multi-Specialty Vehicle Garage for Vintage
Car Restoration**

Service Offerings



Restoration Services

We offer full body-off vintage restorations, including original parts sourcing and CNC fabrication, along with expert upholstery and paintwork in heritage finishes.



Import & Re-Export Management

Our services include Carnet and special license-based imports, as well as end-to-end export documentation and dispatch for seamless international transactions.



Special Finishes & Custom Add-ons

Enhance your vehicle with custom add-ons like chrome plating, vintage dials, dashboard finishes, and bespoke upholstery and cosmetic enhancements.

Operational Plan

The facility will be designed following lean manufacturing principles to ensure an efficient workflow. Key operational features include:



Separate bays for each core operation



Skilled supervisors & supervisors & workflow software



Assembly line-style restoration



Quality control checklists and reporting



Capital Requirements

Particulars	Amount
Raw material – Inventory (₹)	7,500,000
Fixed Assets investment (₹)	17,000,000
Office Deposit (₹)	727,500
Furniture & Fixture (₹)	2,500,000
Total Fund Requirement (₹)	27,727,500
Total Fund Requirement (\$)	315,085.23

Key Financial Ratios

- **Gross Profit Margin:** 44-45% (consistently strong)
- **Net Profit Margin:** 11-18% (improving trend)
- **Return on Investment:** 25-30%

Disclaimer

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For GS CUSTOM PRIVATE LIMITED



Irpan

DIRECTOR
IRPHAN MOGUL

Human Resources:

The facility will be structured into specialized departments such as:



Department	Personnel	Monthly Salary (₹)	Yearly Salary (₹)
Denter	6	210,000	2,520,000
Denter - Helper	6	120,000	1,440,000
Painter	3	90,000	1,080,000
Painter - Helper	6	120,000	1,440,000
Sandblast	4	60,000	720,000
Assembly	4	80,000	960,000
Mechanics	8	280,000	3,360,000
Electrician	3	45,000	540,000
Upholstery	3	45,000	540,000
Machining	3	45,000	540,000
Supervisor	2	42,500	510,000
Transport	3	45,000	540,000
Admin/HR	2	40,000	480,000
Accounts	2	45,000	480,000
TOTAL	55	1,262,500	15,150,000



MARKET POTENTIAL & OPPORTUNITY

The demand for vintage car restoration is increasing globally and domestically, particularly in regions such as the Middle East, Europe, and North America. These markets seek cost-effective yet high-quality refurbishing services, a niche that Indian garages can fill due to skilled craftsmanship and competitive pricing.

Key advantages of this business include:

1

Skilled labor availability

2

Low operational cost base in India

3

Increasing number of classic car collectors

4

Ability to offer high value-added services with premium quality



BUSINESS OVERVIEW

GS Custom Private Limited proposes to set up a dedicated vintage car garage offering premium restoration and re-export services. The company's focus will be on:

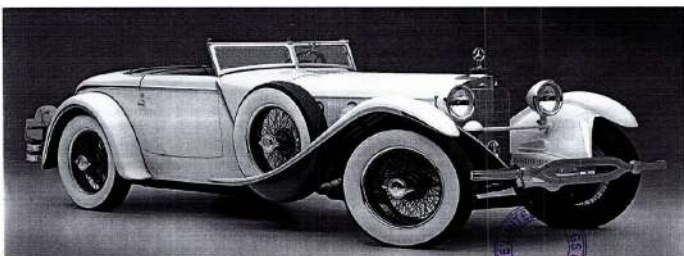
- Refurbishment and restoration of vintage and classic cars
- Import and re-export of motor vehicles after restoration
- Preservation services for classic car collections
- Vehicle modifications tailored to client or custom standards
- Handling international restoration orders and foreign exchange earning operations

The dual focus on refurbishment and foreign exchange-earning re-exports positions the business as both commercially viable and strategically promising.

Promoters' Experience

The promoters of GS Custom Private Limited, Mr. Irphan Mogwai and Mr. Sadanand Morajkar, bring together a strong blend of technical proficiency, industry knowledge, and global exposure. With backgrounds in automobile engineering, international automotive trade, and supply chain operations, they have executed numerous successful restoration projects. Their combined experience spans over two decades, including managing overseas client relationships, handling cross-border logistics, and ensuring compliance with vintage automobile restoration standards.

Their vision is rooted in building an internationally recognized brand in the niche segment of vintage car restoration and re-export, with a focus on craftsmanship, compliance, and customer satisfaction.



EXECUTIVE SUMMARY

This project involves creating a state-of-the-art vehicle garage facility specializing in servicing, refurbishing, restoring, importing, and re-exporting motor vehicles, with an emphasis on vintage and classic cars. The garage will be a full-stack facility equipped with mechanical, aesthetic, and compliance capabilities. It targets only international clients, focusing on a niche, high-margin segment while also offering services for all vehicle types.

The facility is designed to combine technical expertise with premium service offerings, aiming to capture a growing market demand for vintage vehicle restoration and international trade. The business model leverages skilled craftsmanship and competitive pricing to **generate foreign exchange earnings through re-export operations.**

Financial Highlights:

- High Gross Profit Margin: 44%
- Year 1 Revenue: ₹ 900 Lacs
- Year 5 revenue (estimated) : ₹ 2200 Lacs
- Foreign Exchange Earnings: Approx \$1,200,000 annually



Capital Requirements

Particulars	Amount
1. Tools & Machinery	
Lift (₹)	9,000,000
Tool (₹)	2,500,500
Other Machinery (₹)	3,000,000
Sub Total (₹)	14,500,000
2. Furniture & Fixtures (₹)	2,500,000
Total (₹)	17,000,000

• Working Capital Requirement

1. Raw Material (Inventory) (₹)	7,500,000
2. Office Deposit(₹)	727,500
3. Working Capital(₹)	2,500,000
Total (₹)	10,727,500

Key Financial Ratios

- Gross Profit Margin: 44-45% (consistently strong)
- Net Profit Margin: 11-18% (improving trend)
- Return on Investment: 25-30%

Disclaimer

This document contains confidential and proprietary information pertaining to GS Customs Private Limited. It has been shared with the recipient solely for the purpose of project appraisal and decision-making. Any reproduction, disclosure, or distribution of this document or its contents without prior written consent is strictly prohibited.



FINANCIAL PROJECTIONS

The financial forecast for FY 2025-26 through FY 2029-30 projects steady growth:

(₹ in lacs)

Year	1st	2nd	3rd	4th	5th
------	-----	-----	-----	-----	-----

No. of Cars	20	25	30	35	40
-------------	----	----	----	----	----

Revenue Per Car	45	45	50	50	55
-----------------	----	----	----	----	----

Sales	900	1,125	1,500	1,750	2,200
-------	-----	-------	-------	-------	-------

Direct Expenses	500	625	833	972	1,222
-----------------	-----	-----	-----	-----	-------

Gross Profit	400	500	667	778	978
--------------	-----	-----	-----	-----	-----

Indirect Expenses	303	346	404	489	609
-------------------	-----	-----	-----	-----	-----

Net Profit	97	154	263	289	369
------------	----	-----	-----	-----	-----

Net Profit Margin	11%	14%	18%	17%	17%
-------------------	-----	-----	-----	-----	-----

Net Foreign Exchange Earnings

The company expects significant foreign exchange earnings through restoration and re-export activities as below:

(\$ in Thousands)

	1st Year	2nd Year	3rd Year	4th Year	5th Year	Total
--	----------	----------	----------	----------	----------	-------

Sales (\$)	1,022.73	1,278.41	1,704.55	1,988.64	2,500.00	8,494.32
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Import Purchase (\$)	170.46	213.07	284.09	331.25	416.48	1,415.34
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Net Foreign Earning (\$)	852.27	1,065.34	1,420.46	1,657.39	2,083.52	7,078.98
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Marketing Strategy

The marketing approach will be multi-faceted, strategically designed to build significant international and domestic visibility. Our goal is to reach key target audiences, including classic car collectors, enthusiasts, and dealerships, through a combination of traditional outreach and modern digital channels, establishing our garage as a premier destination for high-quality restoration and maintenance services.



Establishing international B2B partnerships

Establishing international B2B partnerships with classic car dealerships in Europe and the UAE. This involves direct outreach, participation in trade shows, and developing mutually beneficial referral programs to secure a steady flow of overseas restoration projects.



Running social media campaigns

Running social media campaigns showcasing "Before & After" restoration stories to engage enthusiasts. Platforms like Instagram, Facebook, and YouTube will be utilized to highlight our craftsmanship, attention to detail, and the transformative power of our services, creating compelling visual narratives that resonate with our audience.



Participating in vintage car expos

Participating in vintage car expos and global auto conventions to network and promote services. Attending prestigious events such as Pebble Beach Concours d'Elegance, Salon Privé, and local vintage car rallies will allow us to showcase our expertise, meet potential clients face-to-face, and solidify our reputation within the enthusiast community.



Developing an SEO-optimized website

Developing an SEO-optimized website featuring a quote-generation engine for customer convenience. The website will serve as a digital storefront, providing detailed information about our services, showcasing our portfolio, and allowing prospective clients to easily request estimates for their restoration or maintenance needs, ensuring a smooth initial interaction.



Forming partnerships with import/export agents

Forming partnerships with import/export agents and automotive enthusiasts to expand reach. Collaborating with experienced logistics partners will streamline the process of handling international vehicle movements, while building relationships with influential enthusiasts and clubs will generate word-of-mouth referrals and foster a strong community presence.

Through these concerted efforts, we aim to cultivate a strong brand presence, attract a diverse clientele, and establish the Multi-Specialty Vehicle Garage as a leader in the classic and vintage automotive restoration industry, both locally and globally.



GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC410117

Registered Office: 3, ONOC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

LIST OF IMPORTED & INDIGENOUS RAW MATERIALS & CONSUMABLES

Sr. No	Description
1	Cleaning solvents and degreasers (engine, brake, carburetor cleaners)
2	WD-40 / Multipurpose lubricants
3	Rust removers and rust prevention sprays
4	Brake fluid, clutch fluid
5	Engine oil, gear oil, transmission fluid
6	Coolant / Antifreeze
7	Power steering fluid
8	Grease (lithium, graphite, high-temp)
9	Sealants (RTV silicone, gasket maker, thread locker)
10	Paint thinners and reducers
11	Adhesives (epoxy, rubber solution, instant glue)
12	Rags, wipes, paper towels, absorbent pads
13	Disposable gloves, masks, coveralls
14	Nuts, bolts, washers, clips, and fasteners (assorted sizes)
15	Hoses and clamps (radiator, fuel, vacuum)
16	Filters (oil, air, fuel, cabin)
17	Gaskets and O-rings (assorted kits)
18	Belts (fan belts, timing belts, serpentine belts)
19	Spark plugs, ignition wires
20	Brake pads, brake shoes, brake discs, linings
21	Suspension bushings, bearings, joints
22	Battery terminals, cables, connectors
23	Fuses, relays, bulbs, and wiring terminals



For GS CUSTOM PRIVATE LIMITED

Ingal
DIRECTOR
IRPHAN MOGUL

GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Redamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

LIST OF INDIGENOUS CAPITAL GOODS	
Sr. No.	Particulars
1	Desktops
2	Laptops
3	Servers
4	Switches
5	Networking Equipment's
6	UPS System
7	Teleconferencing Equipment's
8	Audio Video Equipment's
9	Security System
10	CCTV Camera
11	Modular Furniture & Fit outs
12	Chairs
13	Air-conditioning Equipment's
19	Printer/Scanner/Photocopier
20	Fire Alarm System
21	LAN Cabling
22	Electrical Switchboard
23	Electrical Cables
24	Electrical Equipment's

For GS CUSTOM PRIVATE LIMITED



Irpan

DIRECTOR
IRPHAN MOGUL

LIST OF INDIGENOUS PLANT & MACHINERY	
Sr. No.	Particulars
1	Hydraulic car lifts and ramps to handle classic cars safely during repairs and restoration.
2	Engine diagnostic equipment, tuning tools, and compression testers for retro engines and drive trains.
3	Specialized welding machines (MIG, TIG) and bodywork fabrication tools for restoration.
4	Spray painting booths with exhaust systems, compressors, and paint mixing setups for vintage finishes.
5	Tyre changers, wheel balancers, and alignment equipment suited for classic and vintage tyres/wheels.
6	Hand and power tools including wrenches, grinders, polishers, and restoration kits.
7	Auto electrical diagnostic systems for vintage wiring and electrical repairs.
8	Parts cleaning machines (ultrasonic, solvent, steam) for engine and assembly restoration.
9	Furniture and storage units for spares, specialized lubricants, and restoration materials.
10	Material handling equipment like forklifts, pallet jacks, and hoists.

For GS Custom Private Limited

Irphan

Irphan Aman Mogul
Director



GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

To Whomsoever It May Concern

The following are the details of Website & E-mail address of **GS Custom Private Limited**

- 1) Website: NA
- 2) E-mail: GSCUSTOM2023@GMAIL.COM

For GS Custom Private Limited

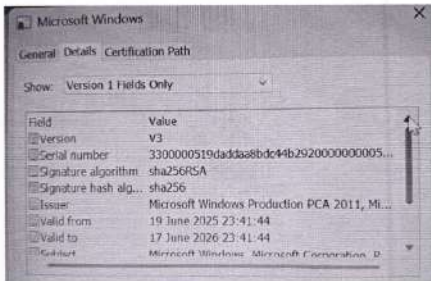
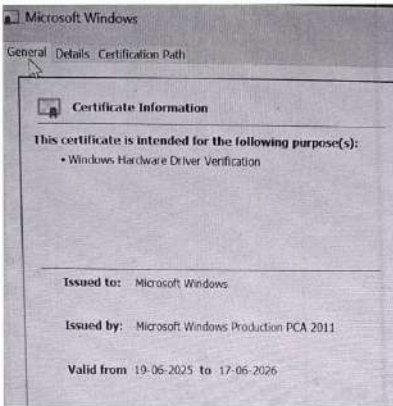

Irphan Aman Mogul
Director



GS CUSTOM PRIVATE LIMITED

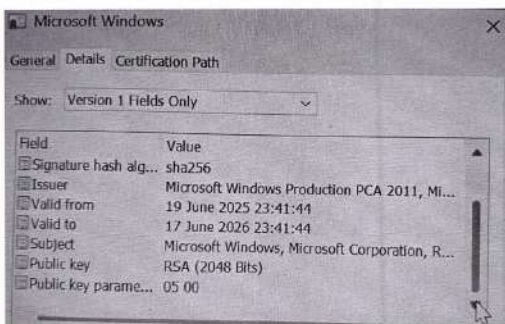
CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75798 ; Email id: gscustom2023@gmail.com



For GS CUSTOM PRIVATE LIMITED

Imphul
DIRECTOR
IRPHAN MOGUL



For GS Custom Private Limited

Irphan

Irphan Aman Mogal
Director



(Receipt Party)

73/3482
Monday, April 28, 2025
5:36 PM

घाबती

Original/Duplicate
नौदली क्र.: 394
Regn.: 39M

पत्रावली क्र.: 5637 दिनांक: 28/04/2025

गाबती नाव: घाबपाखाडी
वस्तुदेवनावा अनुक्रमांक: दनन-3482-2025
वस्तुदेवनावा प्रकार: भाडेपट्टा

वापर करणाऱ्याचे नाव: श्री एस काटप प्रायव्हेट लिमिटेड तर्फे अधिकृत स्वाक्षरीकार सदानंद मोसवकर

नौदली वरी
वस्तु देवनावाची मूल्ये
पूढाची संख्या: 45

रु. 30000.00

रु. 1400.00

एकूण

रु. 31800.00

आपणाक मूळ दस्त, धाबनेल प्रिंट, मूली-२ अदरने
5:35 PM सा वेळेस मिळेल.

Sub Receiver There is

वापार मूल्य: रु. 6162000/-
मोबदला रु. 242500/-
भरलेली मुद्रांक मूल्य: रु. 108100/-

सह दुकवान निवाड्या दर्जा-२
हामने डा. ५

1) देयकाचा प्रकार: DMC रकम: रु. 1000/-
डीडी घनदेशाचे ऑर्डर क्रमांक: 042268219918 दिनांक: 28/04/2025
बँकेचे नाव व पत्ता:
2) देयकाचा प्रकार: eChallan रकम: रु. 30000/-
डीडी घनदेशाचे ऑर्डर क्रमांक: MH001384052025268 दिनांक: 28/04/2025
बँकेचे नाव व पत्ता:

मूळ दस्त घेतलेला आहे
घाबती घेतली आहे

1/1

For GS CUSTOM PRIVATE LIMITED

Director
IRPHAN MOGUL



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	ABQPM6337D		
Name	SADANAND MORAJKAR		
Address	E - 3 /08 Sukirti Soc , Pokhran Road No 01Opp J K Gram Samata Ngr 2 , Thane , Thane , 19-Maharashtra , 91-India . 400606		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	241910730290722
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		4,91,900
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(-) Tax Payable /(-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return submitted electronically on 29-07-2022 17:13:41 from IP address 103.177.112.247 and verified by SADANAND MORAJKAR having PAN ABQPM6337D on 29-07-2022 17:13:39 using paper ITR-Verification Form /Electronic Verification Code XU9TW57XGI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



ABQPM6337D0424191073029072227CB0642B37340DCDAEADF5EDB7C80A3109AB7DC

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME	: Sadanand Digamber Morajkar
ADDRESS	: E-3/08, Sukirti Co op Hsg soc, Pokhran Road No 01 Samata Nagar No. 2, OPP J K Gram Thane - 400 606
PREVIOUS YEAR	: 31st MARCH, 2022
ASSESSMENT YEAR	: 2022-2023
PAN NO.	: ABQPM6337D
STATUS	: INDIVIDUAL

STATEMENT SHOWING COMPUTATION OF TOTAL INCOME		AMOUNT (Rs.)
I. <u>INCOME FROM HOUSE PROPERTY</u> :		
A) Gross Rent	4,21,200	
Less: Deductions U/S 24		
30% of Gross Rent	1,26,360	2,94,840
II. <u>INCOME FROM BUSINESS AND PROFESSION</u> :		
A) Net Income from Transport Business U/S 44AE		
having One vehicles :		
No. of Vehicles	No. of Months during which owned	
1 Non Heavy Vehicle	12 (Twelve) 7500 X 12 X 1 =	90,000
1 Non Heavy Vehicle	12 (Twelve) 7500 X 12 X 1 =	90,000
	TOTAL	1,80,000
	Actual Income	2,25,372
III. <u>INCOME FROM OTHER SOURCES</u>		
Bank Interest	11,758	
FD interest	7,412	19,170
GROSS TOTAL INCOME		5,39,382
<u>Deduction U/s 80C</u>		
LIC		37,487
<u>Deduction U/s 80TTA</u>		
Bank interest		11,758
Restricted upto.....		10,000
TOTAL INCOME		4,91,895
TOTAL INCOME ROUNDED OFF		4,91,900
Tax Liability		12,095
<u>Less:- rebate 87A</u>		12,095
Tax Liability		



MR. SADANAND DIGAMBER MORAJKAR

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2022

PARTICULARS	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
To Salaries	3,60,000	By Receipt from Hiring Vehicles	17,57,000
To Hiring Charges	2,47,175		
To Petrol & Fuel Exps.	98,500		
To Repairs & Maintenance	2,74,023		
To Conveyance	26,084		
To Bank charges	720		
To Printing & Stationery	14,325		
To Insurance Exps.	4,65,185		
To Telephone Exps.	13,256		
To Electricity Exps.	15,235		
To Professional fees	3,000		
To Misc. Exps.	14,125		
To Net Profit c/d	2,25,372		
TOTAL	17,57,000	TOTAL	17,57,000



SADANAND MORAJKAR

BALANCE SHEET AS ON 31st MARCH, 22

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Capital Account</u>		<u>Investment</u>	
Opening Balance	5,07,416	Mutual Fund	12,500
Add : Income of the year	2,25,372	Fixed Deposit	2,47,852
Rent Income	4,21,200	Add : Accrued Interest	7,412
FD Interest	7,412		2,67,764
LIC Refund		<u>Loans & Advances :</u>	
Bank Interest	11,758	Sushila s Morajkar	3,50,000
	11,73,158	Others	9,384
Less : Withdrwals	3,66,893		3,59,384
LIC	37,487	<u>Cash & Bank Balance</u>	
TDS		RBL BANK LTD	81,339
	7,68,778	TJSB	47,203
		Saraswat Bank	4,828
		Cash	8,260
			1,41,630
TOTAL	7,68,778	TOTAL	7,68,778



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	ABQPM6337D		
Name	SADANAND MORAJKAR		
Address	E - 3 /08 Sukirti Soc , Pokhran Road No 01Opp J K Gram Samata Ngr 2, Thane, 19-Maharashtra, Thane, 91-INDIA, 400606		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	226655800120623

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	5,59,940
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	25,468
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	25,468
Taxes Paid	8	46,800
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 21,330

Accreted Income and Tax Detail

Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 12-Jun-2023 18:23:59 from IP address 103.173.241.144
and verified by SADANAND MORAJKAR having PAN ABQPM6337D on 12-Jun-2023
using paper ITR-Verification Form /Electronic Verification Code 7W4EGPJN6I generated through Aadhaar
OTP mode

System Generated

Barcode/QR Code



ABQPM6337D04226655800120623731e4f54ac0146e14fc1388c88678ff0f82ebf9f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME : Sadanand Digamber Morajkar

ADDRESS : E-3/08, Sukirti Co op Hsg soc,
Pokhran Road No 01
Samata Nagar No. 2,
OPP J K Gram
Thane - 400 606

PREVIOUS YEAR : 31st MARCH, 2023

ASSESSMENT YEAR : 2023-2024

PAN NO. : ABQPM6337D

STATUS : INDIVIDUAL

STATEMENT SHOWING COMPUTATION OF TOTAL INCOME		AMOUNT (Rs.)
I. INCOME FROM HOUSE PROPERTY :		
A) Gross Rent	4,68,000	
Less: Deductions U/S 24		
30% of Gross Rent	1,40,400	3,27,600
II. INCOME FROM BUSINESS AND PROFESSION:		
A) Net Income from Transport Business U/S 44AE		
having One vehicles :		
No. of Vehicles	No. of Months during which owned	
1 Non Heavy Vehicle	12 (Twelve) 7500 X 12 X 1 =	90,000
1 Non Heavy Vehicle	12 (Twelve) 7500 X 12 X 1 =	90,000
	TOTAL	1,80,000
	Actual Income	2,41,328
III. INCOME FROM OTHER SOURCES		
Bank Interest	11,294	
FD interest	25,200	
Other Interest	2,000	38,494
GROSS TOTAL INCOME		6,07,422
Deduction U/s 80C		
LIC		37,487
Deduction U/s 80TTA		
Bank interest		11,294
Restricted upto.....		10,000
TOTAL INCOME		5,59,935
TOTAL INCOME ROUNDED C		5,59,940
Tax Liability		24,488
Add:- Edu Cess		980
Tax Liability		25,468
Less:- TDS		46,800
Tax Refund		(21,330)

MR. SADANAND DIGAMBER MORAJKAR

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

PARTICULARS	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
To Salaries	6,40,000	By Receipt from Hiring Vehicles	15,11,815
To Hiring Charges	1,99,200		
To Petrol & Fuel Exps.	99,200		
To Repairs & Maintenance	1,75,600		
To Bank charges	5,709		
To Printing & Stationery	15,125		
To Insurance Exps.	90,062		
To Telephone Exps.	15,215		
To Electricity Exps.	10,125		
To Professional fees	3,000		
To Misc. Exps.	17,251		
To Net Profit c/d	2,41,328		
TOTAL	15,11,815	TOTAL	15,11,815



SADANAND MORAJKAR

BALANCE SHEET AS ON 31st MARCH, 2023

LIABILITES	AMOUNT	ASSETS	AMOUNT
<u>Capital Account</u> Closing Balance	13,97,148	<u>Investment</u> Mutual Fund 12,500 Fixed Deposit 6,30,264 Add : Accrued Interest 25,200 <u>Loans & Advances :</u> Sushila s Morajkar <u>Cash & Bank Balance</u> RBL BANK LTD 3,01,166 TJSB 20,525 Saraswat Bank 16,565 Cash 40,928	6,67,964 3,50,000 3,79,184
TOTAL	13,97,148	TOTAL	13,97,148



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2025-26

PAN	ABQPM6337D		
Name	SADANAND MORAJKAR		
Address	E - 3 /08 Sukirti Soc , Pokhran Road No 01Opp J K Gram Samata Ngr 2, Thane, Thane , Thane , 19- Maharashtra, 91- INDIA, 400606		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	305990730020925

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income	1A	8,73,010
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	38,793
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	38,793
	Taxes Paid	7	53,820
Accreted Income & Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 15,030
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 02-Sep-2025 16:34:13 from IP address 116.72.181.33
and verified by SADANAND MORAJKAR having PAN ABQPM6337D on 02-Sep-
2025 using paper ITR-Verification Form /Electronic Verification Code EB3LZL5BPI generated through
Aadhaar OTP mode

System Generated

Barcode/QR Code



ABQPM6337D04305990730020925d33ce469919fbedd5402441b2f4b9ed9699ac37b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME	: Sadanand Digamber Morajkar
ADDRESS	: E-3/08, Sukirti Co op Hsg soc, Pokhran Road No 01 Samata Nagar No. 2, OPP J K Gram Thane - 400 606
PREVIOUS YEAR	: 31st MARCH, 2025
ASSESSMENT YEAR	: 2025-26
PAN NO.	: ABQPM6337D
STATUS	: INDIVIDUAL

STATEMENT SHOWING COMPUTATION OF TOTAL INCOME			AMOUNT (Rs.)
I. <u>INCOME FROM HOUSE PROPERTY :</u>			
A) Gross Rent		5,38,200	
Less: Deductions U/S 24			
30% of Gross Rent		1,61,460	3,76,740
II. <u>INCOME FROM BUSINESS AND PROFESSION:</u>			
A) Net Income from: Transport Business U/S 44AE having One vehicles :			
No. of Vehicles	No. of Months during which owned		
1 Non Heavy Vehicle	12 (Twelve) 7500 X 12 X 1 =	90,000	
1 Non Heavy Vehicle	12 (Twelve) 7500 X 12 X 1 =	90,000	
	TOTAL	1,80,000	
	Actual Income	4,18,001	4,18,001
III. <u>INCOME FROM OTHER SOURCES</u>			
Bank interest		33,956	
FD interest		29,791	
Other Interest		14,522	78,269
GROSS TOTAL INCOME			8,73,010
TOTAL INCOME			8,73,010
TOTAL INCOME ROUNDED OFF			8,73,010
Tax Liability			37,301
Add:- Edu Cess			1,492
Tax Liability			38,793
Less:- TDS			53,820
Tax Refund			(15,027)

MR. SADANAND DIGAMBER MORAJKAR

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2025

PARTICULARS	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
To Salaries and Hiring Charges	7,34,110	By Receipt from Hiring Vehicles	12,65,100
To Petrol & Fuel Exps.	45,222		
To Repairs & Maintenance	15,112		
To Bank charges	5,924		
To Printing & Stationery	4,122		
To Telephone Exps.	5,412		
To Electricity Exps.	15,452		
To Professional fees	3,000		
To Misc. Exps.	18,745		
To Net Profit c/d	4,18,001		
TOTAL	12,65,100	TOTAL	12,65,100



SADANAND MORAJKAR

BALANCE SHEET AS ON 31st MARCH, 2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Capital Account</u> Closing Balance	27,73,718	<u>Investment</u> Mutual Fund Fixed Deposit Add : Accrued Interest Investment In GS Custom PVT LTD Investment In GS DESIGN PVT LTD	1,72,500 6,80,213 29,791 7,10,004 5,50,000 50,000
		<u>Loans & Advances :</u> Sushila s Morajkar	3,50,000
		<u>Cash & Bank Balance</u> RBL BANK LTD TJSB Saraswat Bank Cash	8,26,241 5,661 97,189 12,123 9,41,214
TOTAL	27,73,718	TOTAL	27,73,718



GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF THE COMPANY IN ITS MEETING HELD ON 31st October 2025 AT 8.00A.M. THE OFFICE OF THE COMPANY SITUATED AT 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India

RESOLVED THAT the Company do make an application for setting up of Export Oriented Unit (EOU) within the jurisdiction of the Development Commissioner SEEPZ-SEZ.

RESOLVED FURTHER THAT Mr. Irphan Aman Mogul & Sadanand Digambar Morajkar, Directors, of the Company be and is hereby singly authorized to sign and execute all applications, project reports and any other agreements relating to setting up EOU Unit, Execution of Bond Cum Legal Undertaking, IEC, GST or any other application for said EOU unit with the relevant Authorities and to do all such acts and deeds including effecting any modification directed by the said Authorities to such applications, reports and documents.

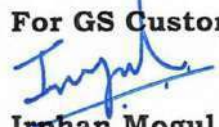
RESOLVED FURTHER THAT Mr. Irphan Aman Mogul & Sadanand Digambar Morajkar, Directors, is hereby singly authorized to appoint such external representatives for this purpose as he in his discretion deems fit and in the best interest of the Company for the purpose of giving effect to this resolution.

RESOLVED FURTHER THAT proper books of accounts be maintained separately for the said EOU unit.

RESOLVED FURTHER THAT distinct identity with separate accounts including separate bank accounts be maintained for the said EOU unit.

CERTIFIED TRUE COPY

For GS Custom Private Limited


Irphan Mogul
Director

DIN : 10004903




Sadanand Morajkar
Director

DIN: 10312030

GS CUSTOM PRIVATE LIMITED

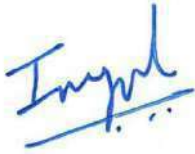
CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

DETAILS OF DIRECTORS OF GS CUSTOM PRIVATE LIMITED

Name	Sadanand Morajkar
Designation	Director
Address	E/3 Room No.8, Sukrti Society, Pokran Road No.1, Samata Nagar, Jekegram, Thane- 400606
Email Id	GSCUSTOM2023@GMAIL.COM
Tel. No.	7304885665
Name	Irfan Mogul
Designation	Director
Address	Westbay Flat No.2102 & 2202 Floor 21 & 22, Jarimari mandir Road, Bandra Talao, Bandra West, Mumbai-400050
Email Id	GSCUSTOM2023@GMAIL.COM
Tel. No.	7304885665

For GS Custom Private Limited



Irphan Aman Mogul
Director



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Balance Sheet as at 31st March, 2024

(Amount In Rs. Thousand)

Particulars	Note No.	As at 31st March, 2024
I EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	2	100.00
(b) Reserves and Surplus	3	(528.73)
2. Current Liabilities		
(a) Short-Term Provisions	4	499.99
(b) Other Payables	5	10.00
Total		81.26
II ASSETS		
1. Non-Current Assets		
2. Current Assets		
(a) Cash and cash equivalents	6	81.26
Total		81.26

Significant Accounting Policies

1

The accompanying notes are an integral part of the Financial Statements

8-9

As per our Report of even date Attached

For MGM and Company

Chartered Accountants

Firm Reg. No : 117963W

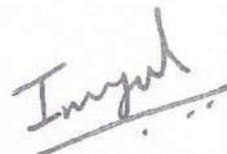
For and on behalf of the Board of Directors

CA Mangesh Katariya
Partner

Membership No. :104633

Place: Mumbai

Date: 03/06/2024

Irphan A Mogul
Director

Din No : 10004903

Sadanand Morajkar
Director

Din No : 10312030

GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

**Statement of Profit and Loss Account
For the period 08th Sept,2023 to 31st March, 2024**

(Amount In Rs. Thousand)

Particulars	Note No.	Year ended 31st March, 2024
Revenue from Operations		-
TOTAL INCOME		-
EXPENSES		
(a) Other Expenses	6	528.73
TOTAL EXPENSES		528.73
Profit before Tax		(528.73)
Tax Expense Current Tax		-
Profit for the Period		(528.73)
Earnings per Equity Share	7	
Basic		(0.05)
Diluted		(0.05)

Significant Accounting Policies

1

The accompanying notes are an integral part of the Financial Statements

8-9

As per our Report of even date Attached
For MGM and Company
Chartered Accountants
Firm Reg. No : 117963W

CA Mangesh Katariya
Partner

Membership No: 104633

Place: Mumbai

Date: 03/06/2024



For and on behalf of the Board of Directors

Irphan A Mogul
Director

Din No : 10004903

Sadanand Morajkar
Director

Din No : 10312030

GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2024

1. SIGNIFICANT ACCOUNTING POLICIES:

GS GUSTOM PRIVATE LIMITED was incorporated on 08th September 2023, at Mumbai, Maharashtra, with the Principle objective of doing business related to "any business of operating garage for all kinds of vehicles and motor car including vintage car, refurbishing, restoration of all vehicles including vintage cars, import and re-export the vehicles including the vintages cars after refurbishing and restorations."

a) Basis of preparation of financial statements

The Financial statements have been prepared and presented under historical cost convention, on accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). These financial statements comply in all material aspects with Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013.

b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements, the reported amounts of revenues and expenses during the reporting period and disclosure of contingent liabilities on the date of the financial statements. Although these estimates are based upon management's knowledge of current events and actions, uncertainty about these assumptions and estimations could result in outcomes different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or material.

c) Property, Plant and Equipments

Property, Plant and Equipments (Tangible or Intangible) are stated at cost less accumulated depreciation / amortization/ impairment loss (if any). The cost of Property, Plant and Equipments includes cost of purchase inclusive of freight, duties, borrowing costs, if capitalization criteria are met and other incidental expenses and all expenditure like site preparation, installation costs and professional fees incurred on the asset before it is ready to put to use. Subsequent expenditure incurred on assets put to use is capitalized only when it increases the future benefit / functioning capability from / of such assets.

d) Depreciation / Amortization

Depreciation is provided on a pro-rata basis on a written-down value method (WDV) basis over the estimated useful life as specified in Schedule II of the Companies Act, 2013. Depreciation on additions to/ deletions from assets is calculated on pro-rata basis.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2024

e) Impairment

Carrying amount of asset is reviewed at each Balance Sheet date and indication of impairment on the basis of internal and external factors is provided. An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

f) Investments

Investments which are readily realizable and are intended to be held for not more than year from date of acquisition are classified as current investments. All other investments are classified as Non-Current investments.

Current investments are carried at lower of cost and quoted/fair value. Non-Current investments are stated at cost. Provision for diminution in the value of Non-Current investments is made only if such a decline is other than temporary.

g) Accounting for taxes on income

Tax expense for the year comprises of current income tax and deferred tax. Current income tax is determined in respect of taxable income with deferred tax being determined as the tax effect of timing differences representing the difference between taxable incomes and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.

Minimum Alternative Tax ('MAT') under the provisions of the Income -Tax Act, 1961 is recognized as current tax in the statement of profit and loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward and set-off against the normal tax liability.

MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2024

Deferred tax assets in situation where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets, other than in situation of unabsorbed depreciation and carry forward business loss, are recognized only if there is reasonable certainty that they will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date. Deferred tax assets and deferred tax liabilities have been offset wherever the company has a legally enforceable right to set off current tax assets against current tax liabilities relate to income taxes levied by the same taxation authority.

h) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

i) Revenue Recognition

Rental Income is recognized on time proportionate basis over the period of the time. Interest is recognized using the time-proportion method, based on rates implicit in the transaction.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes to the financial statements as at 31 March, 2024

Note - 2 : Share Capital

(Amount In Rs. Thousand)

Particulars	As at 31st March 2024
Share Capital	
Authorised capital	5,000.00
(5,00,000 shares of Rs.10/- each fully paid)	
Issued ,subscribed and Fully Paid-up Capital	100.00
(10,000 shares of Rs.10/- each Fully paid)	
Total	100.00

(a) Rights of Equity Share holders:

The Company has only one class of equity shares having par value of Rs.10. Each holder of equity shares is entitled to only one vote. The shareholders have the right to receive interim dividend declared by the Board of Directors and final dividend proposed by the Board of Directors and approved by the shareholders. In the event of liquidation of the Company, the holder of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential and other payables. The distribution will be in

(b) The reconciliation of the number of shares outstanding is set out below

(Amount In Rs. Thousand)

Particulars	As at 31st March 2024	
	No. of Shares	Amount
Shares at the beginning of the year	-	-
Add : Shares issued during the year	10,000.00	100.00
Less: Shares forfeited / Bought back during the year	-	-
Shares outstanding at the end of the year	10,000	100.00

(c) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

Name of Shareholder	As at 31st March 2024	
	No. of Shares	% of Holding
Mr. Irphan Mogul	5,000	50%
Mr. Sadanand Morajkar	5,000	50%
	10,000	100%

(d) Details of shares held by Promoters in the Company:

Name of Shareholder	As at 31st March 2024	
	No. of Shares	% of Holding
Mr. Irphan Mogul	5,000	50%
Mr. Sadanand Morajkar	5,000	50%
	10,000	100%

Note 3: Reserves & Surplus

(Amount In Rs. Thousand)

Particulars	As at 31st March 2024
Opening Balances	-
Add/(Less):Profit / Loss For the Year	(528.73)
Total	(528.73)



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes to the financial statements as at 31 March, 2024

Note 4: Short Term Provisions

(Amount In Rs. Thousand)

Particulars	As at 31st March 2024
Professional fees payable	450.00
TDS Payable	49.99
Total	499.99

Note 5: Other Payables

(Amount In Rs. Thousand)

Particulars	As at 31st March 2024
Professional for Expenses	10.00
Total	10.00

Note 6: Cash and Bank Balances

(Amount In Rs. Thousand)

Particulars	As at 31st March 2024
Cash and Cash Equivalents	
Balances With Banks	81.26
Total	81.26

Note 7: Other Expenses

Particulars	As at 31st March 2024
Audit Fees	10.00
Professional Fees	518.50
Bank Charges	0.23
Total	528.73



Notes to the financial statements as at 31 March, 2024

Note 8 - Analytical Ratios

Sr. No.	Particulars	Numerator	Denominator	31st March, 2024
1	Current Ratio [^]	Current Assets	Current Liabilities	0.16
2	Debt-Equity Ratio	Total Debt	Shareholders' Equity	-
3	Debt Service Coverage Ratio	Earnings available for debt service *	Principal + Interest & Lease payment	-
4	Return on Equity Ratio ^{\$}	Net Profit after tax	Shareholders' Equity	123.32%
5	Inventory turnover ratio	Net Sales	Average Inventory	-
6	Trade Receivables turnover ratio	Net Credit Sales	Average Account receivables	-
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	-
8	Net capital turnover ratio	Net Sales	Working Capital	-
9	Net profit ratio	Net Profit	Net Sales	-
10	Return on Capital employed ^{\$}	EBIT	Capital Employed #	123.32%
11	Return on investment	Income generated from investments	Time weighted average investments	-
(a) Unquoted		Income generated from investments	Time weighted average investments	-
(b) Quoted				-

* Net Profit after taxes + Non-cash operating expenses + Interest + other adjustments like loss sale of fixed asset etc.

Tangible Net Worth + Total Debt + Deferred Tax Liability

[^] The variation in current ratio as at March 31, 2024 as compared to March 31, 2023 is primarily due to decrease in short term loan & advances

^{\$} Variation in profitability ratios is primarily due to decrease in other income during the year ended March 31, 2024



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2024**9. NOTES TO ACCOUNTS:**

1. Various statutory records/ regulations are required to be maintained/ complied with under various sections of Companies Act, 2013 and allied fiscal laws. This however, does not have any material financial impact on the company.
2. The Company has not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year- end together with interest paid/payable as required under the said Act have not been given.
3. In the opinion of the Board, the Current Assets, Loans and advances have a value on realization in the ordinary course of the business at least equal to the amount at which they are carried in the books and provision for all known and determined liabilities (except otherwise stated) are adequate and not in the excess of the amount reasonably stated.

4. Auditors' Remuneration (Excluding GST) and Expenses:*(Amount in Rs. Thousand)*

Particulars	31-03-2024
Audit Fees	10.00

5. Other Statutory Information:**i) Details of benami property held:**

The company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

ii) Relationship with struck off companies:

The Company does not have any transactions with struck off companies under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

iii) Willful defaulter:

The Company has not been declared a willful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2024

iv) Registration of charges or satisfaction with Registrar of Companies:

The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

v) Details of crypto currency or virtual currency:

The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

vi) Undisclosed income:

The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

vii) Valuation of Property, plant and equipment and intangible asset:

The Company has not revalued any of its property, plant and equipment (including Right of Use assets) and intangible assets during the year.

viii) Utilization of borrowed funds and share premium:

The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or
- b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ix) Compliance with the number of layers:

The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act read with the Companies (Restriction on number of Layers) Rules, 2017.

x) Compliance with approved scheme(s) of arrangements:

During the year, no scheme of arrangement has been formulated by the company/pending with competent authority.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2024

6. Where ever original bills / vouchers were not available, vouchers prepared and certified by management are relied upon.
7. Previous year's figures have been regrouped or rearranged wherever necessary, to confirm to the current year's presentation.

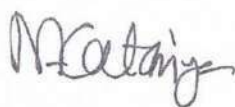
8. **Earnings per share**

(Amount In Rs. Thousand)

Particulars	Year ended 31st March, 2024
Profit for the year	(528.73)
Weighted average number of equity shares outstanding	10,000
Earnings Per Share	
-Basic	(0.05)
-Diluted	(0.05)

9. The Company was incorporated on 08th June, 2023 and this is the first financial period of the Company. Hence, there are no figures for the previous period.

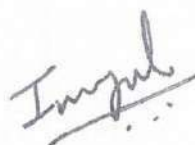
For M G M and Company
Chartered Accountants
FRN: 117963W



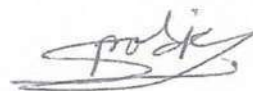
CA Mangesh Katariya
Partner
Membership no.: 104633
Place: Mumbai
Date: 03/06/2024



For and on behalf of the Board of Directors



Irphan A Mogul
Director
DIN: 10004903



Sadanand Morajkar
Director
DIN: 10312030

For GS CUSTOM PRIVATE LIMITED



DIRECTOR
IRPHAN MOGUL



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Balance Sheet as at 31st March, 2025

(Amount in Rs. Thousand)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	2	100.00	100.00
(b) Reserves and Surplus	3	(546.54)	(528.73)
2. Current Liabilities			
(a) Short-term borrowings	4	500.00	-
(b) Short-Term Provisions	5	-	499.99
(c) Other Payables	6	10.00	10.00
Total		63.46	81.26
II ASSETS			
1. Non-Current Assets			
2. Current Assets			
(a) Cash and cash equivalents	7	63.46	81.26
Total		63.46	81.26

Significant Accounting Policies

1

The accompanying notes are an integral part of the Financial Statements

2-10

As per our Report of even date Attached

For MGM and Company

Chartered Accountants

Firm Reg. No : 117963W

CA Mangesh Katariya
Partner

Membership No: 104633

Place: Mumbai

Date: 08/05/2025



For and on behalf of the Board of Directors

Irphan A Mogul
Director

Din No : 10004903

Place: Mumbai

Date: 08/05/2025

Sadanand Morajkar
Director

Din No : 10312030

GS CUSTOM PRIVATE LIMITED**3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050****CIN: U45200MH2023PTC410117****Profit and Loss statement for the year ended 31st March, 2025***(Amount In Rs. Thousand)*

Particulars	Note No.	Year ended 31st March, 2025	Period from 9th Sep, 2024 To 31st March, 2024
Revenue from Operations		-	-
TOTAL INCOME		-	-
EXPENSES			
(a) Other Expenses	8	17.81	528.73
TOTAL EXPENSES		17.81	528.73
Profit before Tax		(17.81)	(528.73)
Tax Expense			
Current Tax		-	-
(2) Deferred Tax		-	-
Profit for the Period		(17.81)	(528.73)
Earnings per Equity Share	9		
Basic		(1.78)	(52.87)
Diluted		(1.78)	(52.87)

Significant Accounting Policies

1

The accompanying notes are an integral part of the
Financial Statements

2-10

As per our Report of even date Attached
For MGM and Company
Chartered Accountants
Firm Reg. No : 117963W

CA Mangesh Katariya
Partner

Membership No: 104633

Place: Mumbai

Date: 08/05/2025



For and on behalf of the Board of Directors

Irphan A Mogul
Director

Din No : 10004903

Place: Mumbai

Date: 08/05/2025

Sadanand Morajkar
Director

Din No : 10312030

GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2025

1. SIGNIFICANT ACCOUNTING POLICIES:

GS GUSTOM PRIVATE LIMITED was incorporated on 08th September 2023, at Mumbai, Maharashtra, with the Principle objective of doing business related to "any business of operating garage for all kinds of vehicles and motor car including vintage car, refurbishing, restoration of all vehicles including vintage cars, import and re-export the vehicles including the vintages cars after refurbishing and restorations."

a) Basis of preparation of financial statements

The Financial statements have been prepared and presented under historical cost convention, on accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). These financial statements comply in all material aspects with Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013.

b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements, the reported amounts of revenues and expenses during the reporting period and disclosure of contingent liabilities on the date of the financial statements. Although these estimates are based upon management's knowledge of current events and actions, uncertainty about these assumptions and estimations could result in outcomes different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or material.

c) Property, Plant and Equipment

Property, Plant and Equipment (Tangible or Intangible) are stated at cost less accumulated depreciation / amortization/ impairment loss (if any). The cost of Property, Plant and Equipment includes cost of purchase inclusive of freight, duties, borrowing costs, if capitalization criteria are met and other incidental expenses and all expenditure like site preparation, installation costs and professional fees incurred on the asset before it is ready to put to use. Subsequent expenditure incurred on assets put to use is capitalized only when it increases the future benefit / functioning capability from / of such assets.

d) Depreciation / Amortization

Depreciation is provided on a pro-rata basis on a written-down value method (WDV) basis over the estimated useful life as specified in Schedule II of the Companies Act, 2013. Depreciation on additions to/ deletions from assets is calculated on pro-rata basis.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2025

e) Impairment

Carrying amount of asset is reviewed at each Balance Sheet date and indication of impairment on the basis of internal and external factors is provided. An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

f) Investments

Investments which are readily realizable and are intended to be held for not more than year from date of acquisition are classified as current investments. All other investments are classified as Non-Current investments.

Current investments are carried at lower of cost and quoted/fair value. Non-Current investments are stated at cost. Provision for diminution in the value of Non-Current investments is made only if such a decline is other than temporary.

g) Accounting for taxes on income

Tax expense for the year comprises of current income tax and deferred tax. Current income tax is determined in respect of taxable income with deferred tax being determined as the tax effect of timing differences representing the difference between taxable incomes and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.

Minimum Alternative Tax ('MAT') under the provisions of the Income -Tax Act, 1961 is recognized as current tax in the statement of profit and loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward and set-off against the normal tax liability.

MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

Deferred tax assets in situation where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets, other than in situation of unabsorbed depreciation and carry forward business loss, are recognized only if there is reasonable certainty that they will be realized. Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2025

date. Deferred tax assets and deferred tax liabilities have been offset wherever the company has a legally enforceable right to set off current tax assets against current tax liabilities relate to income taxes levied by the same taxation authority.

h) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

i) Revenue Recognition

Sale of goods and services is recognized on the basis of sale of goods or completion of services basis.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes to the financial statements as at 31 March, 2025

Note - 2 : Share Capital

(Amount In Rs. Thousand)

Particulars	As at 31st March 2025	As at 31st March 2024
<u>Share Capital</u>		
Authorised capital (5,00,000 shares of Rs.10/- each fully paid)	5,000.00	5,000.00
Issued, subscribed and Fully Paid-up Capital (10,000 shares of Rs.10/- each Fully paid)	100.00	100.00
Total	100.00	100.00

(a) Rights of Equity Share holders:

The Company has only one class of equity shares having par value of Rs.10. Each holder of equity shares is entitled to only one vote. The shareholders have the right to receive interim dividend declared by the Board of Directors and final dividend proposed by the Board of Directors and approved by the shareholders. In the event of liquidation of the Company, the holder of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential and other payables. The distribution will be in proportion to the number of equity shares held by the shareholders.

(b) The reconciliation of the number of shares outstanding is set out

(Amount In Rs. Thousand)

Particulars	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Shares at the beginning of the year	10,000	100.00	-	-
Add : Shares issued during the year	-	-	10,000	100.00
Less: Shares forfeited / Bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	100.00	10,000	100.00

(c) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Mr. Irphan Mogul	5,000	50%	5,000	50%
Mr. Sadanand Morajkar	5,000	50%	5,000	50%
	10,000	100%	10,000	100%

(d) Details of shares held by Promoters in the Company:

Name of Shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Mr. Irphan Mogul	5,000	50%	5,000	50%
Mr. Sadanand Morajkar	5,000	50%	5,000	50%
	10,000	100%	10,000	100%

Note 3: Reserves & Surplus

(Amount In Rs. Thousand)

Particulars	As at 31st March 2025	As at 31st March 2024
Opening Balances	(528.73)	-
Add/(Less): Profit / Loss For the Year	(17.81)	(528.73)
Total	(546.54)	(528.73)



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes to the financial statements as at 31 March, 2025**Note 4: Long-term borrowings***(Amount in Rs. Thousand)*

Particulars	As at	As at
	31st March 2025	31st March 2024
Loan from director - Mr. Sadanand Morajkar	500.00	-
Total	500.00	-

Note 5: Short Term Provisions*(Amount in Rs. Thousand)*

Particulars	As at	As at
	31st March 2025	31st March 2024
Professional fees payable	-	450.00
TDS Payable	-	49.99
Total	-	499.99

Note 6: Other Payables*(Amount in Rs. Thousand)*

Particulars	As at	As at
	31st March 2025	31st March 2024
Audit Fees Payable	10.00	10.00
Total	10.00	10.00

Note 7: Cash and Bank Balances*(Amount in Rs. Thousand)*

Particulars	As at	As at
	31st March 2025	31st March 2024
Cash and Cash Equivalents		
Balances With Banks	63.46	81.26
Total	63.46	81.26

Note 8: Other Expenses*(Amount in Rs. Thousand)*

Particulars	As at	As at
	31st March 2025	31st March 2024
Audit Fees	11.80	10.00
Professional Fees	0.75	518.50
Bank Charges	0.26	0.23
Profession Tax of Company	5.00	-
Total	17.81	528.73



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes to the financial statements as at 31 March, 2025

Note 9 - Analytical Ratios

Sr. No.	Particulars	Numerator	Denominator	31st March, 2025	31st March, 2024	Variance
	Current Ratio [^]	Current Assets	Current Liabilities	6.35	0.16	-3804.63%
	Debt-Equity Ratio	Total Debt	Shareholders' Equity	-1.12	0.00	-
3	Debt Service Coverage Ratio	Earnings available for debt service [*]	Principal + Interest & Lease payment	-0.04	-	-
4	Return on Equity Ratio ^{\$}	Net Profit after tax	Shareholders' Equity	-3.99%	-123.32%	96.77%
5	Inventory turnover ratio	Net Sales	Average Inventory	-	-	-
6	Trade Receivables turnover ratio	Net Credit Sales	Average Account receivables	-	-	-
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	-	-	-
8	Net capital turnover ratio	Net Sales	Working Capital	-	-	-
9	Net profit ratio	Net Profit	Net Sales	-	-	-
10	Return on Capital employed ^{\$}	EBIT	Capital Employed #	-3.99%	-123.32%	96.77%
11	Return on investment					
	(a) Unquoted	Income generated from investments	Time weighted average investments	-	-	-
	(b) Quoted	Income generated from investments	Time weighted average investments	-	-	-

^{*} Net Profit after taxes + Non-cash operating expenses + Interest + other adjustments like loss sale of fixed asset etc.

Tangible Net Worth + Total Debt + Deferred Tax Liability

[^] The variation in current ratio as at March 31, 2025 as compared to March 31, 2024 is primarily due to decrease in short term provision^{\$} Variation in profitability ratios is primarily due to increase in income during the year ended March 31, 2025

GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2025**10. NOTES TO ACCOUNTS:**

1. Various statutory records/ regulations are required to be maintained/ complied with under various sections of Companies Act, 2013 and allied fiscal laws. This however, does not have any material financial impact on the company.
2. The Company has not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year- end together with interest paid/payable as required under the said Act have not been given.
3. In the opinion of the Board, the Current Assets, Loans and advances have a value on realization in the ordinary course of the business at least equal to the amount at which they are carried in the books and provision for all known and determined liabilities (except otherwise stated) are adequate and not in the excess of the amount reasonably stated.

4. Auditors' Remuneration (Excluding GST) and Expenses:*(Amount in Rs. Thousand)*

Particulars	31-03-2025	31-03-2024
Audit Fees	10.00	10.00

5. The information as required by Accounting Standard 18 relating to 'Related Party Disclosures' is given below:

(A) Name of the related party and description of relationship where control exists:

Name	Relationship
Mr. Irphan A Mogul	Director
Mr. Sadanand Morajkar	Director

(B) Transactions entered with the related parties by the company during the year**(A) Balances Outstanding as at 31 March, 2025:***(Amount in Rs. Thousand)*

Name of the Related Party	Details	For the year ended 31 st March 2025	For the year ended 31 st March 2024
Mr. Sadanand Morajkar	Loan	500.00	-

The company has taken a loan of amount Rs.5,00,000 from director Mr. Sadanand Morajkar. As on 31st March 2025 loan amounting Rs. 5,00,000 is outstanding.



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2025

6. Other Statutory Information:

i) Details of benami property held:

The company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

ii) Relationship with struck off companies:

The Company does not have any transactions with struck off companies under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

iii) Willful defaulter:

The Company has not been declared a willful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

iv) Registration of charges or satisfaction with Registrar of Companies:

The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

v) Details of crypto currency or virtual currency:

The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

vi) Undisclosed income:

The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

vii) Valuation of Property, plant and equipment and intangible asset:

The Company has not revalued any of its property, plant and equipment (including Right of Use assets) and intangible assets during the year.



GS CUSTOM PRIVATE LIMITED**3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050****CIN: U45200MH2023PTC410117****Notes forming part of the Standalone Financial Statements as on 31st March 2025****viii) Utilization of borrowed funds and share premium:**

The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or
- b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ix) Compliance with the number of layers:

The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act read with the Companies (Restriction on number of Layers) Rules, 2017.

x) Compliance with approved scheme(s) of arrangements:

During the year, no scheme of arrangement has been formulated by the company/pending with competent authority.

7. Earnings per share**(Amount in Rs. Thousand)**

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Profit for the year	(17.81)	(528.73)
Weighted average number of equity shares outstanding	10,000	10,000
Earnings Per Share		
-Basic	(1.78)	(52.87)
-Diluted	(1.78)	(52.87)

8. The net worth of the Company has substantially eroded due to accumulated losses. However, in view of the increasing trend in revenue and new market potentials, such decline does not represent inherent loss in value thereof and the Management is hopeful of better results in the future. Besides, the present promoters have informed the Company of their intention to provide financial support to the Company to meet its obligations, as and when they fall due and accordingly, the financial statements have been prepared by the management on a going concern basis
9. The Company has not recognized deferred tax asset (DTA) in respect of unabsorbed depreciation, carried forward losses and disallowances under various sections of Income Tax



GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050

CIN: U45200MH2023PTC410117

Notes forming part of the Standalone Financial Statements as on 31st March 2025

Act, 1961 on a prudent basis, there being no virtual/reasonable certainty supported by convincing evidence that sufficient future taxable income will be available against which such DTAs can be realized.

10. During the year, the company has received an unsecured loan amounting ₹5,00,000 from director Mr. Sadanand Morajkar. The loan has been taken for business purposes and is unsecured, interest-free and is repayable on demand. The director has confirmed that the amount has not been given out of funds acquired by him by borrowing or accepting loans any deposits from others, and the loan is provided out of his own funds. Accordingly, in terms of rule 2(1)(c)(viii) of the companies (Acceptance of Deposits) Rules, 2014, the said amount is not considered as deposit.
11. The Company was incorporated on 8th September 2023 and the financials for the previous year were for a shorter duration (8th September 2023 to 31st March 2024) whereas financials for the current year are for entire year (1st April 2024 to 31st March 2025). Accordingly, the previous year's financials are not directly comparable to the current year.
12. Where ever original bills / vouchers were not available, vouchers prepared and certified by management are relied upon.
13. Previous year's figures have been regrouped or rearranged wherever necessary, to confirm to the current year's presentation.

For M G M and Company
Chartered Accountants
FRN: 117963W

Mangesh

CA Mangesh Katariya
Partner
Membership no.: 104633
Place: Mumbai
Date: 08/05/2025



For and on behalf of the Board of Directors

Irphan A Mogul

Irphan A Mogul
Director
DIN: 10004903
Place: Mumbai
Date: 08/05/2025

Sadanand Morajkar

Sadanand Morajkar
Director
DIN: 10312030

For GS CUSTOM PRIVATE LIMITED

Irphan A Mogul

DIRECTOR
IRPHAN MOGUL



Ministry Of Corporate Affairs

Date : 29-10-2025 4:42:42pm

Director/Signatory Details

Sr. No	DIN/PAN	Name	Designation	Category	Date of Appointment	Cessation Date	Signatory
1	10004903	IRPHAN AMAN MOGUL	Director	Promoter	08/09/2023	-	Yes
2	10312030	SADANAND MORAJKAR	Director	Professional	08/09/2023	-	Yes

For GS CUSTOM PRIVATE LIMITED



Irphul
DIRECTOR
IRPHAN MOGUL

GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

List of Share holder as on October 31, 2025

S. No.	Shareholder Name	No. of shares taken	Value
1.	Sadanand Morajkar	5000 Equity, 0 Preference	50,000/-
2.	Irphan Aman Mogul	5000 Equity, 0 Preference	50,000/-

FOR GS CUSTOM PRIVATE LIMITED


Irphan Mogul
Director
DIN: 10004903



GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC410117

Registered Office: 3, ONGC Colony, Reclamation, Bandra West, Mumbai - 400050, Maharashtra, India
Phone : 98200 75758 ; Email id: gscustom2023@gmail.com

MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION OF GS CUSTOM PRIVATE LIMITED



For GS CUSTOM PRIVATE LIMITED

Irphan
DIRECTOR
IRPHAN MOGUL



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

Central Registration Centre

Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that GS CUSTOM PRIVATE LIMITED is incorporated on this EIGHTH day of SEPTEMBER TWO THOUSAND TWENTY THREE under the Companies Act, 2013 (18 of 2013) and that the company is Company limited by shares

The Corporate Identity Number of the company is **U45200MH2023PTC410117**

The Permanent Account Number (PAN) of the company is **AAKCG7077J***

The Tax Deduction and Collection Account Number (TAN) of the company is **MUMG26117A***

Given under my hand at Manesar this EIGHTH day of SEPTEMBER TWO THOUSAND TWENTY THREE

Balangangatharan Ramesh

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

For and on behalf of the Jurisdictional Registrar of Companies

Registrar of Companies

Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on mca.gov.in

Mailing Address as per record available in Registrar of Companies office:

GS CUSTOM PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai, Mumbai-400050, Maharashtra

*as issued by Income tax Department

For GS CUSTOM PRIVATE LIMITED



Irphal
**DIRECTOR
IRPHAN MOGUL**



MEMORANDUM OF ASSOCIATION

OF

GS CUSTOM PRIVATE LIMITED

COMPANY LIMITED BY SHARES

1. The name of the Company is **GS CUSTOM PRIVATE LIMITED**.
2. The Registered office of the Company will be situated in the State of Maharashtra-MH.
- 3 (a) **THE OBJECTS TO BE PURSUED BY THE COMPANY ON ITS INCORPORATION ARE:**
 1. To carry on all or any business of operating garage for all kinds of vehicles and motor car including vintage car, refurbishing, restoration of all vehicles including vintage cars, import and re-export the vehicles including the vintages cars after refurbishing and restorations.
 2. To carry on all or any of the business of importers and exporters, buyers, sellers, stockists, suppliers, agents and distributors, wholesale and retail dealers, repairers, hirers, stores of and workers in motor cars, vintage cars, motor buses, omnibuses, motor lorries, station wagons, motor trucks, motor cycles, scooters, jeeps, trolleys, trailers, buses, motor vans, vehicles, commercial vehicles, velocipades, whether propelled or assisted by means of petrol, diesel oil, powering oil, spirit, gas, vapour, electricity, battery, solar energy, animal, manual labour or any other powers whatsoever and to own, lease, manage, carry on and run the business of garage proprietors, workshop owners and of a service station for motor vehicles of all kinds, servicing, repairing and maintenance of vehicles of every description.
 3. To buy, sell all kind of spare parts, components, accessories, fittings, furnishings, engines, chassis, bodies, tools and implements, in connection with the above mentioned things such as petrol, oil, lubricants and petroleum products, new and used motor vehicles, caravans, trailers, tyres and tubes, batteries, spare parts, accessories, radios, cassette players, rubber and electrical goods and to carry on the business of body builders of motor vehicles, vintage cars and trucks.
 4. To undertake the safe keeping, cleaning, repairing, painting, furnishing, body building, refuelling and servicing of motor vehicles of all kinds including vintage cars and to operate motor transport of all kinds, including the leasing, hiring or letting out of cars, trucks, tractors, and breakdown vehicles.



For GS CUSTOM PRIVATE LIMITED
Irphul
DIRECTOR
IRPHAN MOGUL

(b) MATTERS WHICH ARE NECESSARY FOR FURTHERANCE OF THE OBJECTS SPECIFIED IN CLAUSE 3(a) ARE :-

1. To remunerate any persons or company, for services rendered or to be rendered in or about the formation or promotion of the Company, issue of capital or the conduct of its business, including preliminary and pre- incorporation expenses.
2. To remunerate any persons or company, for services rendered or to be rendered for achieving the main objects of the Company either in cash or by allotting fully paid up shares of the Company or partly in cash and partly in fully paid up shares of the Company.
3. To open Bank accounts of all kinds including overdraft accounts with bank(s) or financial institution(s) and to operate the same.
4. To obtain, purchase or otherwise acquire and prolong and renew any patents, trademarks, copyrights, concessions, privileges, brevets, licenses, protections and concessions conferring any exclusive or limited rights to any inventions, information which may seem necessary for any of the objects of the Company.
5. To acquire by concession, grant, purchase, license or otherwise either absolutely or conditionally and either alone or jointly with others land, buildings, machinery, plants, utensils, works, conveniences and such other movable and immovable properties of any description and to construct, maintain and alter any building or work, necessary or convenient for the business of the Company and to pay for such land, buildings, works, property or rights or any such other property and rights purchased or acquired by or for the Company by shares, debentures, debenture stock, bonds or such other securities of the Company or otherwise and manage, develop or otherwise dispose of in such manner and for such consideration as may be deemed proper or expedient to attain the main objects of the Company.
6. To negotiate and enter into agreement(s) and contract(s) with Indian and foreign individuals, companies, corporations and such other organizations for technical, financial or any other assistance for carrying out all or any of the main objects of the Company or for the purpose of research activity, financial participation or technical collaboration for furthering the main objects of the Company.
7. Subject to the provisions of the Companies Act, 2013 to amalgamate with any other Company having objects altogether or in part similar to those of this Company.
8. To act as consultant(s) in any other matters in connection with the main objects of the Company.

9. To adopt such means of making known and advertising the business of the Company as may seem expedient and in particular by advertising over the internet or any other electronic media and also in print media in the press by circulars, by purchase and exhibition of works of art or interest, by publication of books and periodicals and by granting prizes, rewards or organising exhibitions.
10. To undertake and carry on Research and Development (R&D) activities to achieve any of the above object(s) and to establish, provide, maintain and conduct or otherwise, subsidise research laboratories and experimental workshops for scientific and technical research and experiments and to undertake and carry on with all scientific and technical research, experiments and tests of all kinds and to promote studies and research both scientific and technical investigation and invention by providing, subsidising, endowing or assisting laboratories, workshops, libraries, lectures, meetings and conferences and by providing the remuneration to scientific and technical professors and teachers and to award, scholarships, prizes, grants and bursaries to students and to encourage, promote and reward studies, researches, investigations, experiments, tests and inventions of any kind that may be considered likely to assist the objects of the Company.
11. To establish, operate, carry on and maintain branches, offices, agency, houses, representatives, stockiest, distributors, canvassers, selling agents, (sole or otherwise) anywhere in India or outside India to initiate, help, promote and develop effective distribution of the products of the Company and to discontinue, if necessary at any time and reconstitute any such branches, offices or agencies.
12. To establish or promote or concur in establishing or promoting any Company or Companies for the purpose of acquiring all or any of the property, rights and liabilities of the Company or for any other purpose which may seem directly or indirectly calculated to benefit the Company.
13. To establish, purchase, build, alter, maintain, take on lease or otherwise acquire and run, manage and control buildings, offices, shops, machinery and conveniences at any place in India and abroad in connection with main objects of the Company.
14. To enter into any arrangement with any Government or Authorities Municipal, local or otherwise or any person or company in India or abroad, that may seem conducive to the objects of the company or any of them and to obtain from any such Government, Authority persons or company any rights, privileges, charters, contracts, licenses and concessions including in particular rights in respect of waterways, roads and highways, which the Company may carry out, exercise and comply therewith.

15. To enter into partnership, foreign collaborations, or into any arrangement for sharing profits, union of interests, co-operation, joint-venture, reciprocal concessions or otherwise with any person, or company carrying on or engaged in any business or transaction which this Company is authorised to carry on.
16. To promote, form and register, aid in the promotion, formation and registration of any company or companies, subsidiary or otherwise, Limited Liability Partnership (LLP), or any other body corporate for the purpose of acquiring all or any of the properties, rights and liabilities of this Company and to transfer to any such company, LLP or any other body corporate any property of this company and to be interested in or take or otherwise acquire, hold, sell or otherwise dispose of shares, stock, debentures and such other securities of all types in or of any such company, LLP or any other body corporate for all or any of the objects mentioned in this Memorandum of Association and to assist any such company, LLP or any other body corporate and to undertake the management and secretarial or such other work, duties and business on such terms as may be arranged.
17. Subject to the provisions of the Companies Act, 2013 including the rules and regulations made therein and the directions issued by Reserve Bank of India to borrow, raise or secure the payment of money or to receive money as loan, at interest for any of the objects of the company and at such time or times as may be expedient, by promissory notes, bills of exchange, hundies, bills of lading, warrants or such other negotiable instruments of all types or by taking credit in or opening current accounts or over-draft accounts with any person, firm, bank or company and whether with or without any security or by such other means, as may deem expedient and in particular by the issue of debentures or debenture stock, perpetual or otherwise and in security for any such money so borrowed, raised or received and of any such debentures or debenture stock so issued, to mortgage, pledge or charge the whole or any part of the property and assets of the Company both present and future, including its uncalled capital, by special assignment or otherwise or to transfer or convey the same absolutely or in trust and to give the lenders power of sale and other powers as may seem expedient and to purchase, redeem or pay off such securities provided that the Company shall not carry on the business of banking within the meaning of the Banking Regulation Act, 1949.
18. To lend or advance money not immediately required by the Company or give credit to such persons, firms or companies and on such terms with or without security as may seem expedient and in particular to customers of and such others having dealings with the Company and to give guarantees or securities of any such persons, firms, companies as may appear proper or reasonable provided that the Company shall

not carry on the business of banking, within the meaning of Banking Regulation Act, 1949.

19. To create any depreciation fund, reserve fund, sinking fund, provident fund, super-annuation fund or any other such special fund, whether for depreciations, repairing, improving, extending or maintaining any of the properties and assets of the Company or for redemption of debentures or redeemable preference shares, workers welfare or for any other such purpose conducive to the interest of the Company.
20. To provide for the welfare of employees or ex-employees (including Directors and other officers) of the Company and the wives and families or the dependents or connections of such persons, by building or contributing to the building of houses, or dwellings or chawls or by grants of money, pensions, allowances, bonus or other such payments or be creating and from time to time, subscribing or contributing to provident fund and other associations, institutions, funds or trusts, and/or by providing or subscribing or contributing towards places of instruction and recreation, hospitals and dispensaries, medical and such other attendances and assistance as the Company shall determine.
21. To undertake and execute any trusts, the undertaking of which may seem desirable, either gratuitously or otherwise, for the attainment of the main objects of the Company.
22. To act as consultant(s) in any other matters in connection with the main objects of the company.
23. To participate, undertake, bid, manage, negotiate, apply or otherwise enter into any tender(s) including e-tender(s) process issued by Government body or statutory authorities whether Central, State or local or any other statutory and semi-statutory body or firm or any corporation whether autonomous or otherwise or any other authority for the time being in force authorized to invite tender application including e-tender application.
24. To carry on the business of agency and merchants representatives, both Indian and foreign and to appoint sub-agent(s) or other agent(s) in any part of India or outside India.
25. To invest surplus fund in shares, debentures stock, bonds, obligations and securities issued or guaranteed by any Company Constituted or carrying on business in India or in any foreign country and to invest surplus fund in debentures, debenture stock, bonds, obligations and securities issued or guaranteed by any Government, Sovereign Ruler, Commissioner, Public body, authority, supreme, municipal, local or otherwise whether at home or abroad.

26. To take or otherwise acquire and hold shares in any other company or any other body corporate having objects altogether or in part similar to those of this Company.
27. To institute and to defend any suit, appeal, application for review or revision or any other application of any nature whatsoever, to take out executions, decrees, to enter into agreements to refer to arbitration and to enforce where need to be contest any awards and for all such purposes to engage or retain counsels, attorneys and agents and when necessary to do away with their services.
28. To invest and deal with the moneys of the Company not immediately required in such manner as may time to time be determined.
29. To distribute any of the income or property of the Company in specie among the members in the event of winding up subject to the provisions of the Companies Act, 2013.
30. To insure the whole or any part of the property of the Company either fully or partially to protect and indemnify any part or portion thereof either on mutual principal or otherwise.
31. To donate or gift, in cash or kind, for any national charitable, benevolent, public purposes fund or to any institution, club, society, research association, university, college or any other person or body subject to the Provisions of the Companies Act, 2013.
32. To accept gifts, bequests, devises and donations from members and other and to make gifts to members and others of money, assets and properties of any kind subject to the Provisions of the Companies Act, 2013.
33. To place, to reserve or to distribute as bonus shares among the members of the Company or otherwise to apply the money received by way of premium on shares, or debentures issued by the Company and any money received in respect of forfeited shares and money arising from the sale by the Company of forfeited shares or money out of the profits and reserves of the Company and reserves created by way of valuation of fixed assets of the Company.
34. To purchase, take on lease, acquire tenancy rights, exchange, hire, take options over property or otherwise acquire any estate or interest in any property whether moveable or immovable including any rights and privileges which may be convenient for the purpose of its business or may enhance the value of any other property of the Company.

35. To make advances for purchase of raw materials, goods, machinery, parts, accessories, implements, equipment, or other articles or services required for the purposes of the business of the Company and to receive advances against sales or service rendered by the Company.
36. To borrow or raise other than public deposit at interest or interest free for the purpose of the Company at such time or times as may be thought fit by way of promissory notes, bills of exchange, hundies, bills of lading, warrants or other negotiable instrument or by taking credit in or opening current account(s) including overdraft(s) facility with any person(s), firm(s), bank(s) or company(s) with or without any security or by such other means as the Directors may in their absolute discretion deem expedient in particular by the issue of debentures or debenture stock, perpetual or otherwise.
37. To secure the repayment of money borrowed, raised or owed by mortgage, charge or lien upon all or any of the property or assets of the Company (both present and future) including its uncalled Capital and also by a similar mortgage, charge or lien to secure and guarantee the performance by the Company or any other person or company of any obligation undertaken by the Company or any other person or company as the case may be but shall not carry on the business of banking as defined in the Banking Regulation Act 1949 subject to Section 73 & 74 of the Companies Act 2013 and R.B.I Directives.
38. To contract, develop, grow, improve, acquire, work, manage or control any building, factories, works, warehouses, workshops, go-downs, shops, gardens, fields, farms, forests, stores branches, sidings, chawls or other works and conveniences which may seem calculated, directly or indirectly, to advance the Company's interests and to contribute to subsidize or otherwise assist or take part in the contribution, improvement maintenance, development, working, management and control thereof.
39. To provide or give for the welfare of the employees or ex- employees (including Directors and other Officers) of the Company and their wives, families, dependents of such persons - donations, gratuity, pensions, allowances or emoluments and also establish, subsidies and subscribe to any institutions, associations, clubs, or funds calculated to be the benefit of them subject to the provisions of the Companies Act, 2013.
40. To place, to reserve or to distribute as bonus shares among the members of the Company or otherwise to apply the money received by way of premium on shares, or debentures issued by the Company and any money received in respect of forfeited shares and money arising from the sale by the Company of forfeited shares or money out of the profits and reserves of the Company and reserves created by way of valuation of fixed assets of the Company.

4. The liability of the member(s) is limited, and this liability is limited to the amount unpaid, if any, on the shares held by them.
5. The Authorised Share Capital of the Company is Rs.50,00,000/-, divided into 5,00,000 Equity shares of Rs.10 each, and
6. We, the several persons, whose names and addresses are subscribed, are desirous of being formed into a company in pursuance of this memorandum of association, and we respectively agree to take the number of shares in the capital of the company set against our respective names:

Subscriber Details					
S. No.	Name, Address, Description and Occupation	DIN / PAN / Passport number	No. of shares taken	Signature	Dated
1.	Sadanand Morajkar Sukriti Co-Op Hsg. Soc, Bldg No E3/8, Samta Nagar Thane Maharashtra 400606 Bandra West Thane India Occupation: Business	10312030	5000 Equity, 0 Preference	Sd\-	06/09/2023
2.	Irphan Aman Mogul 3, ONGC Colony Reclamation Bandra W Mumbai Maharashtra 400050 Bandra West Mumbai India Occupation: Business	10004903	5000 Equity, 0 Preference	Sd\-	06/09/2023

Signed Before Me					
Membership type of the witness (ACA/FCA/ACS/FCS/ACMA/FCMA)	Name of the witness	Address, Description and Occupation	DIN / PAN / Passport number / Membership number	Signature	Dated
FCS	Savyasachi Sushil Joshi	67/6, Saket Bldg., J.B. Nagar, Andheri (East), Mumbai - 400059. Practicing Company Secretary	12752	Sd\-	06/09/2023



For GS CUSTOM PRIVATE LIMITED

Irphan Mogul

DIRECTOR
IRPHAN MOGUL

**ARTICLES OF ASSOCIATION
OF
GS CUSTOM PRIVATE LIMITED**

A COMPANY LIMITED BY SHARES
Interpretation

I.

1. In these regulations –

- (a) "the Act" means the Companies Act, 2013.
- (b) "the seal" means the common seal of the company.

2. Unless the context otherwise requires, words or expressions contained in these regulations shall bear the same meaning as in the Act or any statutory modification thereof in force at the date at which these regulations become binding on the company.

Private Company

The Company is a Private Company within the meaning of Section 2(68) of the Companies Act 2013.

- a) The right to transfer the shares of the Company is restricted in the manner hereinafter provided.
- b) The number of Members of the Company shall be limited to Two Hundred (200) not including:-
 - i) Persons who are in the employment of the Company
 - ii) Person who having been formerly in the employment of the Company were members of the Company while in that employment and have continued to be members after the employment ceased. Provided that where two or more persons hold one or more shares in the Company jointly they shall for the purpose of this Article be treated as a Single Member and
- c) No invitation shall be issued to the public to subscribe for any securities of the Company.

Share capital and variation of rights

II.

- 1. Subject to the provisions of the Act and these Articles the shares in the capital of the company shall be under the control of the Directors who may issue allot or otherwise dispose of the same or any of them to such persons in such proportion and on such terms and conditions and either at a premium or at par and at such time as they may from time to time think fit.
- 2.(i) Every person whose name is entered as a member in the register of members shall be entitled to receive within two months after incorporation, in case of subscribers to the memorandum or after allotment or within one month after the application for the registration of transfer or transmission or within such other period as the conditions of issue shall be provided –



For GS CUSTOM PRIVATE LIMITED

Irphan
**DIRECTOR
IRPHAN MOGUL**

- (a) one certificate for all his shares without payment of any charges; or
 - (b) several certificates, each for one or more of his shares, upon payment of twenty rupees for each certificate after the first.
 - (ii) Every certificate shall be signed by two directors or by a director and the Company Secretary, wherever the company has appointed a Company Secretary and shall specify the shares to which it relates and the amount paid-up thereon.
 - (iii) In respect of any share or shares held jointly by several persons, the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint holders shall be sufficient delivery to all such holders.
- 3.(i) If any share certificate be worn out, defaced, mutilated or torn or if there be no further space on the back for endorsement of transfer, then upon production and surrender thereof to the company, a new certificate may be issued in lieu thereof, and if any certificate is lost or destroyed then upon proof thereof to the satisfaction of the company and on execution of such indemnity as the company deem adequate, a new certificate in lieu thereof shall be given. Every certificate under this Article shall be issued on payment of twenty rupees for each certificate.
- (ii) The provisions of Articles (2) and (3) shall *mutatis mutandis* apply to debentures of the company.
4. Except as required by law, no person shall be recognised by the company as holding any share upon any trust, and the company shall not be bound by, or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any share, or any interest in any fractional part of a share, or (except only as by these regulations or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.
- 5.(i) The company may exercise the powers of paying commissions conferred by sub-section (6) of section 40, provided that the rate per cent or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by that section and rules made thereunder.
- (ii) The rate or amount of the commission shall not exceed the rate or amount prescribed in rules made under sub-section (6) of section 40.
- (iii) The commission may be satisfied by the payment of cash or the allotment of fully or partly paid shares or partly in the one way and partly in the other.
- 6.(i) If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, subject to the provisions of section 48, and whether or not the company is being wound up, be varied with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a separate meeting of the holders of the shares of that class.

- (ii) To every such separate meeting, the provisions of these regulations relating to general meetings shall *mutatis mutandis* apply, but so that the necessary quorum shall be at least two persons holding at least one-third of the issued shares of the class in question.
- 7. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith.
- 8. Subject to the provisions of section 55, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are to be redeemed on such terms and in such manner as the company before the issue of the shares may, by special resolution, determine.

Lien

- 9.(i) The company shall have a first and paramount lien –
 - (a) on every share (not being a fully paid share), for all monies (whether presently payable or not) called, or payable at a fixed time, in respect of that share; and
 - (b) on all shares (not being fully paid shares) standing registered in the name of a single person, for all monies presently payable by him or his estate to the company:

Provided that the Board of directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause.

- (ii) The company's lien, if any, on a share shall extend to all dividends payable and bonuses declared from time to time in respect of such shares.

- 10. The company may sell, in such manner as the Board thinks fit, any shares on which the company has a lien:

Provided that no sale shall be made –

- (a) Unless a sum in respect of which the lien exists is presently payable; or
 - (b) until the expiration of fourteen days after a notice in writing stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share or the person entitled thereto by reason of his death or insolvency.
- 11.(i) To give effect to any such sale, the Board may authorise some person to transfer the shares sold to the purchaser thereof.
- (ii) The purchaser shall be registered as the holder of the shares comprised in any such transfer.
- (iii) The purchaser shall not be bound to see to the application of the purchase money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.

- 12.(i) The proceeds of the sale shall be received by the company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable.
- (ii) The residue, if any, shall, subject to a like lien for sums not presently payable as existed upon the shares before the sale, be paid to the person entitled to the shares at the date of the sale.

Calls on shares

- 13.(i) The Board may, from time to time, make calls upon the members in respect of any monies unpaid on their shares (whether on account of the nominal value of the shares or by way of premium) and not by the conditions of allotment thereof made payable at fixed times; Provided that no call shall exceed one-fourth of the nominal value of the share or be payable at less than one month from the date fixed for the payment of the last preceding call.
- (ii) Each member shall, subject to receiving at least fourteen days' notice specifying the time or times and place of payment, pay to the company, at the time or times and place so specified, the amount called on his shares.
- (iii) A call may be revoked or postponed at the discretion of the Board.
14. A call shall be deemed to have been made at the time when the resolution of the Board authorising the call was passed and may be required to be paid by installments.
15. The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.
- 16.(i) If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest thereon from the day appointed for payment thereof to the time of actual payment at ten per cent. per annum or at such lower rate, if any, as the Board may determine.
- (ii) The Board shall be at liberty to waive payment of any such interest wholly or in part.
- 17.(i) Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date, whether on account of the nominal value of the share or by way of premium, shall, for the purposes of these regulations, be deemed to be a call duly made and payable on the date on which by the terms of issue such sum becomes payable.
- (ii) In case of non-payment of such sum, all the relevant provisions of these regulations as to payment of interest and expenses, forfeiture or otherwise shall apply as if such sum had become payable by virtue of a call duly made and notified.
18. The Board –
- (a) may, if it thinks fit, receive from any member willing to advance the same, all or any part of the monies uncalled and unpaid upon any shares held by him; and

- (b) upon all or any of the monies so advanced, may (until the same would, but for such advance, become presently payable) pay interest at such rate not exceeding, unless the company in general meeting shall otherwise direct, twelve per cent per annum, as may be agreed upon between the Board and the member paying the sum in advance.

Transfer of shares

- 19.(i) The instrument of transfer of any share in the company shall be executed by or on behalf of both the transferor and transferee.
- (ii) The transferor shall be deemed to remain a holder of the share until the name of the transferee is entered in the register of members in respect thereof.
20. The Board may, subject to the right of appeal conferred by section 58 decline to register –
- (a) the transfer of a share, not being a fully paid share, to a person of whom they do not approve; or
- (b) any transfer of shares on which the company has a lien.
21. The Board may decline to recognise any instrument of transfer unless –
- (a) the instrument of transfer is in the form as prescribed in rules made under sub-section (1) of section 56;
- (b) the instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer; and
- (c) the instrument of transfer is in respect of only one class of shares.
22. On giving not less than seven days' previous notice in accordance with section 91 and rules made thereunder, the registration of transfers may be suspended at such times and for such periods as the Board may from time to time determine:
- Provided that such registration shall not be suspended for more than thirty days at any one time or for more than forty-five days in the aggregate in any year.

Transmission of shares

- 23.(i) On the death of a member, the survivor or survivors where the member was a joint holder, and his nominee or nominees or legal representatives where he was a sole holder, shall be the only persons recognised by the company as having any title to his interest in the shares.
- (ii) Nothing in clause (i) shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by him with other persons.
- 24.(i) Any person becoming entitled to a share in consequence of the death or insolvency of a member may, upon such evidence being produced as may from time to time properly be required by the Board and subject as hereinafter provided, elect, either –

- (a) to be registered himself as holder of the share; or
- (b) to make such transfer of the share as the deceased or insolvent member could have made.

(ii) The Board shall, in either case, have the same right to decline or suspend registration as it would have had, if the deceased or insolvent member had transferred the share before his death or insolvency.

25.(i) If the person so becoming entitled shall elect to be registered as holder of the share himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects.

(ii) If the person aforesaid shall elect to transfer the share, he shall testify his election by executing a transfer of the share.

(iii) All the limitations, restrictions and provisions of these regulations relating to the right to transfer and the registration of transfers of shares shall be applicable to any such notice or transfer as aforesaid as if the death or insolvency of the member had not occurred and the notice or transfer were a transfer signed by that member.

26. A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company:

Provided that the Board may, at any time, give notice requiring any such person to, elect either to be registered himself or to transfer the share, and if the notice is not complied, with within ninety days, the Board may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share, until the requirements of the notice have been complied with.

Forfeiture of shares

27. If a member fails to pay any call, or installment of a call, on the day appointed for payment thereof, the Board may, at any time thereafter during such time as any part of the call or installment remains unpaid, serve a notice on him requiring payment of so much of the call or installment as is unpaid, together with any interest which may have accrued.

28. The notice aforesaid shall –

- (a) name a further day (not being earlier than the expiry of fourteen days from the date of service of the notice) on or before which the payment required by the notice is to be made; and
- (b) state that, in the event of non-payment on or before the day so named, the shares in respect of which the call was made shall be liable to be forfeited.

29. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may, at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Board to that effect.

- 30.(i) A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Board thinks fit.
- (ii) At any time before a sale or disposal as aforesaid, the Board may cancel the forfeiture on such terms as it thinks fit.
- 31.(i) A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding the forfeiture, remain liable to pay to the company all monies which, at the date of forfeiture, were presently payable by him to the company in respect of the shares.
- (ii) The liability of such person shall cease if and when the company shall have received payment in full of all such monies in respect of the shares.
- 32.(i) A duly verified declaration in writing that the declarant is a director, the manager or the secretary, of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share;
- (ii) The company may receive the consideration, if any, given for the share on any sale or disposal thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of;
- (iii) The transferee shall thereupon be registered as the holder of the share; and
- (iv) The transferee shall not be bound to see to the application of the purchase money, if any, nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.
33. The provisions of these regulations as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the nominal value of the share or by way of premium, as if the same had been payable by virtue of a call duly made and notified.

Alteration of capital

34. The company may, from time to time, by ordinary resolution increase the share capital by such sum, to be divided into shares of such amount, as may be specified in the resolution.
35. Subject to the provisions of section 61, the company may, by ordinary resolution –
- (a) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;
 - (b) convert all or any of its fully paid-up shares into stock, and reconvert that stock into fully paid-up shares of any denomination;
 - (c) sub-divide its existing shares or any of them into shares of smaller amount than is fixed by the memorandum;
 - (d) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person.

36. Where shares are converted into stock –

- (a) the holders of stock may transfer the same or any part thereof in the same manner as, and subject to the same regulations under which, the shares from which the stock arose might before the conversion have been transferred, or as near thereto as circumstances admit:

Provided that the Board may, from time to time, fix the minimum amount of stock transferable, so, however, that such minimum shall not exceed the nominal amount of the shares from which the stock arose.

- (b) the holders of stock shall, according to the amount of stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose; but no such privilege or advantage (except participation in the dividends and profits of the company and in the assets on winding up) shall be conferred by an amount of stock which would not, if existing in shares, have conferred that privilege or advantage.
- (c) such of the regulations of the company as are applicable to paid-up shares shall apply to stock and the words "share" and "shareholder" in those regulations shall include "stock" and "stock-holder" respectively.

37. The company may, by special resolution, reduce in any manner and with, and subject to, any incident authorised and consent required by law –

- (a) its share capital;
- (b) any capital redemption reserve account; or
- (c) any share premium account.

Capitalisation of profits

38.(i) The company in general meeting may, upon the recommendation of the Board, resolve –

- (a) that it is desirable to capitalise any part of the amount for the time being standing to the credit of any of the company's reserve accounts, or to the credit of the profit and loss account, or otherwise available for distribution; and
- (b) that such sum be accordingly set free for distribution in the manner specified in clause (ii) amongst the members who would have been entitled thereto, if distributed by way of dividend and in the same proportions.

(ii) The sum aforesaid shall not be paid in cash but shall be applied, subject to the provision contained in clause (iii), either in or towards –

- (A) paying up any amounts for the time being unpaid on any shares held by such members respectively;
- (B) paying up in full, unissued shares of the company to be allotted and distributed, credited as fully paid-up, to and amongst such members in the proportions aforesaid;

(C) partly in the way specified in sub-clause (A) and partly in that specified in sub-clause (B);

(D) A securities premium account and a capital redemption reserve account may, for the purposes of this regulation, be applied in the paying up of unissued shares to be issued to members of the company as fully paid bonus shares;

(E) The Board shall give effect to the resolution passed by the company in pursuance of this regulation.

39.(i) Whenever such a resolution as aforesaid shall have been passed, the Board shall –

- (a) make all appropriations and applications of the undivided profits resolved to be capitalised thereby, and all allotments and issues of fully paid shares if any; and
- (b) generally do all acts and things required to give effect thereto.

(ii) The Board shall have power –

- (a) to make such provisions, by the issue of fractional certificates or by payment in cash or otherwise as it thinks fit, for the case of shares becoming distributable in fractions; and
- (b) to authorise any person to enter, on behalf of all the members entitled thereto, into an agreement with the company providing for the allotment to them respectively, credited as fully paid-up, of any further shares to which they may be entitled upon such capitalisation, or as the case may require, for the payment by the company on their behalf, by the application thereto of their respective proportions of profits resolved to be capitalised, of the amount or any part of the amounts remaining unpaid on their existing shares;

(iii) Any agreement made under such authority shall be effective and binding on such members.

Buy-back of shares

40. Notwithstanding anything contained in these articles but subject to the provisions of sections 68 to 70 and any other applicable provision of the Act or any other law for the time being in force, the company may purchase its own shares or other specified securities.

General meetings

41. All general meetings other than annual general meeting shall be called extraordinary general meeting.

42.(i) The Board may, whenever it thinks fit, call an extraordinary general meeting.

(ii) If at any time directors capable of acting who are sufficient in number to form a quorum are not within India, any director or any two members of the company may call an extraordinary general meeting in the same manner, as nearly as possible, as that in which such a meeting may be called by the Board.

Proceedings at general meetings

- 43.(i) No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business.
- (ii) Save as otherwise provided herein, the quorum for the general meetings shall be as provided in section 103.
44. The chairperson, if any, of the Board shall preside as Chairperson at every general meeting of the company.
45. If there is no such Chairperson, or if he is not present within fifteen minutes after the time appointed for holding the meeting, or is unwilling to act as chairperson of the meeting, the directors present shall elect one of their members to be Chairperson of the meeting.
46. If at any meeting no director is willing to act as Chairperson or if no director is present within fifteen minutes after the time appointed for holding the meeting, the members present shall choose one of their members to be Chairperson of the meeting.

Adjournment of meeting

- 47.(i) The Chairperson may, with the consent of any meeting at which a quorum is present, and shall, if so directed by the meeting, adjourn the meeting from time to time and from place to place.
- (ii) No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.
- (iii) When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting.
- (iv) Save as aforesaid, and as provided in section 103 of the Act, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

Voting rights

48. Subject to any rights or restrictions for the time being attached to any class or classes of shares –
- (a) on a show of hands, every member present in person shall have one vote; and
- (b) on a poll, the voting rights of members shall be in proportion to his share in the paid-up equity share capital of the company.
49. A member may exercise his vote at a meeting by electronic means in accordance with section 108 and shall vote only once.
- 50.(i) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders.
- (ii) For this purpose, seniority shall be determined by the order in which the names stand in the register of members.

51. A member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legal guardian, and any such committee or guardian may, on a poll, vote by proxy.
52. Any business other than that upon which a poll has been demanded may be proceeded with, pending the taking of the poll.
53. No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid.
- 54.(i) No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes.
- (ii) Any such objection made in due time shall be referred to the Chairperson of the meeting, whose decision shall be final and conclusive.

Proxy

55. The instrument appointing a proxy and the power-of-attorney or other authority, if any, under which it is signed or a notarised copy of that power or authority, shall be deposited at the registered office of the company not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than 24 hours before the time appointed for the taking of the poll; and in default the instrument of proxy shall not be treated as valid.
56. An instrument appointing a proxy shall be in the form as prescribed in the rules made under section 105.
57. A vote given in accordance with the terms of an instrument of proxy shall be valid, notwithstanding the previous death or insanity of the principal or the revocation of the proxy or of the authority under which the proxy was executed, or the transfer of the shares in respect of which the proxy is given:

Provided that no intimation in writing of such death, insanity, revocation or transfer shall have been received by the company at its office before the commencement of the meeting or adjourned meeting at which the proxy is used.

Board of Directors

58. The number of the directors and the names of the first directors shall be determined in writing by the subscribers of the memorandum or a majority of them.

The names of the First Directors of the Company are:

1. IRPHAN AMAN MOGUL
2. SADANAND MORAJKAR

- 59.(i) The remuneration of the directors shall, in so far as it consists of a monthly payment, be deemed to accrue from day-to-day.
- (ii) In addition to the remuneration payable to them in pursuance of the Act, the directors may be paid all travelling, hotel and other expenses properly incurred by them –
- (a) in attending and returning from meetings of the Board of Directors or any committee thereof or general meetings of the company; or
- (b) in connection with the business of the company.
60. The Board may pay all expenses incurred in getting up and registering the company.
61. The company may exercise the powers conferred on it by section 88 with regard to the keeping of a foreign register; and the Board may (subject to the provisions of that section) make and vary such regulations as it may think fit respecting the keeping of any such register.
62. All cheques, promissory notes, drafts, *hundis*, bills of exchange and other negotiable instruments, and all receipts for monies paid to the company, shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, by such person and in such manner as the Board shall from time to time by resolution determine.
63. Every director present at any meeting of the Board or of a committee thereof shall sign his name in a book to be kept for that purpose.
- 64.(i) Subject to the provisions of section 149, the Board shall have power at any time, and from time to time, to appoint a person as an additional director, provided the number of the directors and additional directors together shall not at any time exceed the maximum strength fixed for the Board by the articles.
- (ii) Such person shall hold office only up to the date of the next annual general meeting of the company but shall be eligible for appointment by the company as a director at that meeting subject to the provisions of the Act.

Proceedings of the Board

- 65.(i) The Board of Directors may meet for the conduct of business, adjourn and otherwise regulate its meetings, as it thinks fit.
- (ii) A director may, and the manager or secretary on the requisition of a director shall, at any time, summon a meeting of the Board.
- 66.(i) Save as otherwise expressly provided in the Act, questions arising at any meeting of the Board shall be decided by a majority of votes.
- (ii) In case of an equality of votes, the Chairperson of the Board, if any, shall have a second or casting vote.
67. The continuing directors may act notwithstanding any vacancy in the Board; but, if and so long as their number is reduced below the quorum fixed by the Act for a meeting of the Board, the continuing directors or director may act for the purpose of increasing

the number of directors to that fixed for the quorum, or of summoning a general meeting of the company, but for no other purpose.

- 68.(i) The Board may elect a Chairperson of its meetings and determine the period for which he is to hold office.
- (ii) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the directors present may choose one of their numbers to be Chairperson of the meeting.
- 69.(i) The Board may, subject to the provisions of the Act, delegate any of its powers to committees consisting of such member or members of its body as it thinks fit.
- (ii) Any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Board.
- 70.(i) A committee may elect a Chairperson of its meetings.
- (ii) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the members present may choose one of their members to be Chairperson of the meeting.
- 71.(i) A committee may meet and adjourn as it thinks fit.
- (ii) Questions arising at any meeting of a committee shall be determined by a majority of votes of the members present, and in case of an equality of votes, the Chairperson shall have a second or casting vote.
72. All acts done in any meeting of the Board or of a committee thereof or by any person acting as a director, shall, notwithstanding that it may be afterwards discovered that there was some defect in the appointment of any one or more of such directors or of any person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such director or such person had been duly appointed and was qualified to be a director.
73. Save as otherwise expressly provided in the Act, a resolution in writing, signed by all the members of the Board or of a committee thereof, for the time being entitled to receive notice of a meeting of the Board or committee, shall be valid and effective as if it had been passed at a meeting of the Board or committee, duly convened and held.

Chief Executive Officer, Manager, Company Secretary or Chief Financial Officer

74. Subject to the provisions of the Act—
- (i) A chief executive officer, manager, company secretary or chief financial officer may be appointed by the Board for such term, at such remuneration and upon such conditions as it may think fit; and any chief executive officer, manager, company secretary or chief financial officer so appointed may be removed by means of a resolution of the Board;

- (ii) A director may be appointed as chief executive officer, manager, company secretary or chief financial officer.
- 75. A provision of the Act or these regulations requiring or authorising a thing to be done by or to a director and chief executive officer, manager, company secretary or chief financial officer shall not be satisfied by its being done by or to the same person acting both as director and as, or in place of, chief executive officer, manager, company secretary or chief financial officer.

The Seal

- 76. The Board shall provide for the safe custody of the seal. The seal of the company shall not be affixed to any instrument except by the authority of a resolution of the Board or of a committee of the Board authorised by it in that behalf and except in the presence of at least two directors and of the secretary or such other person as the Board may appoint for the purpose and those two directors and the secretary or other person aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.

Dividends and Reserve

- 77. The company in general meeting may declare dividends, but no dividend shall exceed the amount recommended by the Board.
- 78. Subject to the provisions of section 123, the Board may from time to time pay to the members such interim dividends as appear to it to be justified by the profits of the company.
- 79.(i) The Board may, before recommending any dividend, set aside out of the profits of the company such sums as it thinks fit as a reserve or reserves which shall, at the discretion of the Board, be applicable for any purpose to which the profits of the company may be properly applied, including provision for meeting contingencies or for equalizing dividends; and pending such application, may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the Board may, from time to time, think fit.
- (ii) The Board may also carry forward any profits which it may consider necessary not to divide, without setting them aside as a reserve.
- 80.(i) Subject to the rights of persons, if any, entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect whereof the dividend is paid, but if and so long as nothing is paid upon any of the shares in the company, dividends may be declared and paid according to the amounts of the shares.
- (ii) No amount paid or credited as paid on a share in advance of calls shall be treated for the purposes of this regulation as paid on the share.
- (iii) All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect

of which the dividend is paid; but if any share is issued on terms providing that it shall rank for dividend as from a particular date such share shall rank for dividend accordingly.

81. The Board may deduct from any dividend payable to any member all sums of money, if any, presently payable by him to the company on account of calls or otherwise in relation to the shares of the company.
- 82.(i) Any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of that one of the joint holders who is first named on the register of members, or to such person and to such address as the holder or joint holders may in writing direct.
 - (ii) Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.
83. Any one of two or more joint holders of a share may give effective receipts for any dividends, bonuses or other monies payable in respect of such share.
84. Notice of any dividend that may have been declared shall be given to the persons entitled to share therein in the manner mentioned in the Act.
85. No dividend shall bear interest against the company.

Accounts

- 86.(i) The Board shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations, the accounts and books of the company, or any of them, shall be open to the inspection of members not being directors.
 - (ii) No member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by law or authorised by the Board or by the company in general meeting.

Winding up

87. Subject to the provisions of Chapter XX of the Act and rules made thereunder –
 - (i) If the company shall be wound up, the liquidator may, with the sanction of a special resolution of the company and any other sanction required by the Act, divide amongst the members, in specie or kind, the whole or any part of the assets of the company, whether they shall consist of property of the same kind or not.
 - (ii) For the purpose aforesaid, the liquidator may set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the members or different classes of members.
 - (iii) The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories if he considers necessary,

but so that no member shall be compelled to accept any shares or other securities whereon there is any liability.

Indemnity

88. Every officer of the company shall be indemnified out of the assets of the company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in which relief is granted to him by the court or the Tribunal.

S. No	Subscriber Details				
	Name, Address, Description and Occupation	DIN/PAN/Passport Number	Place	Signature	Dated
1	IRPHAN AMAN MOGUL 3, ONGC Colony Reclamation Bandra W Mumbai Maharashtra 400050	10004903	Thane	Sd/-	06/09/2023
2	SADANAND MORAJKAR Sukriti Co-Op Hsg. Soc, Bldg No E3/8, Samta Nagar, Thane Maharashtra 400606 India	ABQPM6337D	Thane	Sd/-	06/09/2023

Signed before me						
Name Prefix (ACA/ FCA/ A CS/ FCS/ A CMA/ FCMA)	Name of the witness	Address, Description and Occupation	DIN/PAN/Passport Number/ Membership Number	Place	Signature	Date
FCS	Savyasachi Sushil Joshi	67/6, Saket Bldg., J.B. Nagar, Andheri (East), Mumbai - 400059	12752	Thane	Sd/-	06/09/2023

For GS CUSTOM PRIVATE LIMITED

Irph

**DIRECTOR
IRPHAN MOGUL**



आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

IRPHAN AMAN MOGUL
AMAN FATEULLA MOGUL
13/12/1971



Permanent Account Number

AAAPM9285H

Irphan



Irphan

IRPHAN

Irphan



For GS CUSTOM PRIVATE LIMITED



Irphan

DIRECTOR
IRPHAN MOGUL

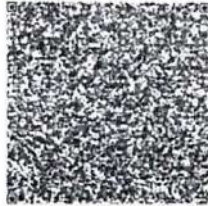


भारत सरकार
Government of India

भारतीय विशिष्ट ओळख पाधिकरण
Unique Identification Authority of India

नोंदणी क्रमांक / Enrolment No.: 0000/00485/84464

To
इरफान अमान मोगुल
Irphan Aman Mogul
West Bay, Flat Number 2102 AND 2202, Flor 21 AND 22,
Jairam Mandir Road
Bandra Talao
Bandra West
Mumbai
Mumbai Suburban Maharashtra - 400050
9820267861



आपला आधार क्रमांक / Your Aadhaar No. :

8164 7674 6979

VID : 9118 7599 2404 9012

माझे आधार, माझी ओळख



भारत सरकार
Government of India



इरफान अमान मोगुल
Irphan Aman Mogul
जन्म तारीख/DOB: 13/12/1971
पुरुष/ MALE

8164 7674 6979

VID : 9118 7599 2404 9012

माझे आधार, माझी ओळख



माहिती / INFORMATION

- आधार हा ओळखीचा पुरावा आहे. नागरिकत्वाचा नाही.
- आधार अद्वितीय आणि सुरक्षित आहे.
- सुरक्षित QR कोड/ ऑफलाइन XML/ ऑनलाइन प्रमाणीकरण वापरून ओळख सत्यापित करा.
- आधार कार्ड, पीव्हीसी कार्ड्स, ईआधार आणि mAadhaar सारखे आधारचे सर्व प्रकार तितकेच वैध आहेत. 12 अंकी आधार क्रमांकाच्या जागी क्वचूँअल आधार ओळख (VID) देखील वापरली जाऊ शकते.
- 10 वर्षांतून एकदा तरी आधार अपडेट करा.
- आधार तुमहाला विविध सरकारी आणि गैर सरकारी लाभ/सेवांचा लाभ घेण्यास मदत करते.
- आधारमध्ये तुमचा मोबाईल नंबर आणि ईमेल आयडी अपडेट ठेवा.
- आधार सेवांचा लाभ घेण्यासाठी स्मार्टफोनवर mAadhaar ॲप डाऊनलोड करा.
- सुरक्षितता सुनिश्चित करण्यासाठी लॉक/अनलॉक बायोमेट्रिक्स/आधार या वैशिष्ट्यांचा वापर करा.
- आधारची मागणी करणाऱ्या योग्य समीचीन संस्थानी योग्य वेळी वधानकारक आहे.
- Aadhaar is a proof of identity, not of citizenship.
- Aadhaar is unique and secure.
- Verify identity using secure QR code/offline XML/online Authentication.
- All forms of Aadhaar like Aadhaar letter, PVC Cards, eAadhaar and mAadhaar are equally valid. Virtual Aadhaar Identity (VID) can also be used in place of 12 digit Aadhaar number.
- Update Aadhaar at least once in 10 years.
- Aadhaar helps you avail various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app on smart phones to avail Aadhaar Services.
- Use the feature of lock/unlock Aadhaar/biometrics to ensure security.
- Entities seeking Aadhaar are obligated to seek due consent.



भारतीय विशिष्ट ओळख पाधिकरण
Unique Identification Authority of India



पत्ता:
वेस्ट बे, फ्लॅट नंबर 2102 AND 2202, फ्लोर 21 AND 22,
जैराम मंदिर रोड, बान्द्रा तलाव, बान्द्रा वेस्ट, मुंबई,
मुंबई महानगरपालिका,
महाराष्ट्र - 400050

Address:
West Bay, Flat Number 2102 AND 2202, Flor 21 AND 22,
Jairam Mandir Road, Bandra Talao, Bandra West, Mumbai Suburban,
Maharashtra - 400050



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VID : 9118 7599 2404 9012

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Irphul

For GS CUSTOM PRIVATE LIMITED



Irphul
DIRECTOR
IRPHAN MOGUL



भारत सरकार

GOVERNMENT OF INDIA



सदानंद दिगंबर मोरजकर
Sadanand Digambar Morajkar
जन्म तारीख/DOB: 26/11/1964
पुरुष/MALE

9703 8008 6945

माझे आधार.माझी ओळख



भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता:
S/O दिगंबर अनांत मोरजकर, ई/3 कम नं. ८, सुकृती
समाज, पोखरण रोड नं. १, समता नगर, जेक्रेग्राम, ठाणे,
महाराष्ट्र - 400606

Address:
S/O Digambar Anant Morajkar, E/3 ROOM
NO 8 SUKRTI SOCIETY, POKHARAN ROAD
NO 1, SAMATA NAGAR, Jekregam, Thane,
Maharashtra - 400606



9703 8008 6945

1947
1800 300 1947

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P.O. Box No. 1947,
Bengaluru-560 001

For GS CUSTOM PRIVATE LIMITED



[Signature]
SADANAND MORAJKAR

स्थायी लेखा संख्या /PERMANENT ACCOUNT NUMBER

ABQPM6337D



नाम /NAME

SADANAND MORAJKAR

पिता का नाम /FATHER'S NAME

DIGAMBER MORAJKAR

जन्म तिथि /DATE OF BIRTH

26-11-1964

हस्ताक्षर /SIGNATURE

आयकर आयुक्त-I, पुणे

Commissioner of Income-tax I, Pune

For GS CUSTOM PRIVATE LIMITED



DIRECTOR
SADANAND MORAJKAR

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

ई-स्थायी लेखा संख्या कार्ड
e - Permanent Account Number (e-PAN) Card
AAKCG7077J

नाम / Name

GS CUSTOM PRIVATE LIMITED

निगमन/गठन की तारीख

Date of Incorporation / Formation

08/09/2023



Signature Not
Verified

Digitally signed by
Income Tax Deptt.
Date: 2024.01.24 01:24:50
GMT+05:30

- ✓ Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand tax arrears, matching of information and easy maintenance & retrieval of electronic information etc. relating to a taxpayer. स्थायी लेखा संख्या (पैन) एक करदाता से संबंधित विभिन्न दस्तावेजों को जोड़ने में आयकर विभाग को सहायक होता है, जिसमें करों के भुगतान, आकलन, कर मांग, टैक्स बकाया, सूचना के मिलान और इलक्ट्रॉनिक जानकारी का आसान रखरखाव व बहाली आदि भी शामिल है।
- ✓ Quoting of PAN is now mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962) आयकर अधिनियम, 1961 के तहत निर्दिष्ट कई लेनदेन के लिए स्थायी लेखा संख्या (पैन) का उल्लेख अब अनिवार्य है (आयकर नियम, 1962 के नियम 114B. का संदर्भ लें)
- ✓ Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000. एक से अधिक स्थायी लेखा संख्या (पैन) का रखना या उपयोग करना, कानून के विरुद्ध है और इसके लिए 10,000 रुपये तक का दंड लगाया जा सकता है।
- ✓ The PAN Card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword to search this specific Mobile App on Google Play Store is "Enhanced QR Code Reader for PAN Card. संलग्न पैन कार्ड में एनहांस्ड क्यूआर कोड शामिल है जो एक विशिष्ट एंड्रॉइड मोबाइल ऐप द्वारा पठनीय है। Google Play Store पर इस विशिष्ट मोबाइल ऐप को खोजने के लिए कीवर्ड "Enhanced QR Code Reader for PAN Card" है।

Cut

आयकर विभाग INCOME TAX DEPARTMENT स्थायी लेखा संख्या कार्ड Permanent Account Number Card AAKCG7077J नाम / Name GS CUSTOM PRIVATE LIMITED निगमन/गठन की तारीख Date of Incorporation/Formation 08/09/2023	भारत सरकार GOVT. OF INDIA	इस कार्ड के खोने/पाने पर कृपया सूचित करें/लौटारें: आयकर पैन सेवा इकाई, प्रोटेकन ईगव टेक्नोलॉजीज लिमिटेड (पूर्व में एनएसडीएल ई-गवर्नेंस इंफ्रास्ट्रक्चर लिमिटेड) चौथी मंजिल, सफ़ायर चैंबर, बानेर रोड, बानेर, पुणे - 411045 If this card is lost / someone's lost card is found, please inform / return to : Income Tax PAN Services Unit, Protean eGov Technologies Limited (formerly NSDL e-Governance Infrastructure Limited) 4th Floor, Sapphire Chambers, Baner Road, Baner, Pune - 411045 Tel: 91-20-2721 8080, e-mail: tininfo@proteantech.in
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Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub-section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules, 1962. For more details, click here



For GS CUSTOM PRIVATE LIMITED

Irpan
DIRECTOR
IRPHAN MOGUL



सत्यमेव जयते

Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Additional Director General of Foreign Trade, Mumbai
CGO Office, New Building, SE wing, New Marine Lines, Churchgate, MUMBAI, MAHARASHTRA,
400020 / सीजीओ कार्यालय, न्यू बिल्डिंग, एसई विंग, न्यू मरीन लाइन्स, चर्चगेट, मुंबई, मुंबई, महाराष्ट्र, 400020

Importer-Exporter Code

This is to certify that **GS CUSTOM PRIVATE LIMITED** is issued an Importer-Exporter Code (IEC) **AAKCG7077J** with details as follows -

IEC	AAKCG7077J
स्थाई खाता सं.(पैन) /PAN	AAKCG7077J
फर्म का नाम/Firm Name	GS CUSTOM PRIVATE LIMITED
निगम की प्रकृति /Nature of Concern	Private Limited
जारी करने की तारीख/Date of Issue	04/11/2023
पता/Registered Address	3, ONGC COLONY,, RECLAMATION, BANDRA WEST,, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400050
धारक का नाम / Name of the Signatory	Irphan Aman Mogul
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 04/11/2023

File Number : MUMIECPAPPLY00055776AM24



Note : This is a system-generated certificate. Authenticity / Updated details of the IEC can be checked at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.



For GS CUSTOM PRIVATE LIMITED

Irphan
DIRECTOR
IRPHAN MOGUL



FEDERATION OF INDIAN EXPORT ORGANISATIONS

FIEO Western Region - Mumbai

TIMES Square Building Unit 3A, B-Wing, 4th Floor, Andheri Kurla Road, Andheri East, Mumbai.

MUMBAI SUBURBAN, MAHARASHTRA, 400059.

Email - fieowr@fio.org, Telephone - 022-40572222 Website - <https://www.fio.org>



REGISTRATION CUM MEMBERSHIP CERTIFICATE

(Issued under the provisions of Foreign Trade Policy, Government of India)

Name of the exporter	GS CUSTOM PRIVATE LIMITED		
IEC Number	AAKCG7077J	PAN	AAKCG7077J
Date of Birth / Incorporation	08/09/2023		
Address of the Registered/Head Office	3, ONGC COLONY, RECLAMATION, BANDRA WEST, MUMBAI, 400050, MUMBAI SUBURBAN, MAHARASHTRA		
Nature of Concern	Private Limited		
Description of goods/ services for which registered	RENOVATION UPGRADATION REPAIRING AND SERVICING ETC OF OLD CARS AND MOTOR VEHICLES, METAL PRODUCTS		
Registration Number	RCMC/FIEO/11789/2025-2026		
Issued against File Number	RCMCAPPLYFIEO00024713AM26		
Registered as	Merchant Exporter		
Name of the Proprietor/ Partner(s)/Director(s)/Karta	Irphan Aman Mogul, Sadanand Morajkar		

This certificate is issued as per the details of our records and is subject to the conditions laid down in the relevant scheme of registration of this council.

Issue Date	05/05/2025	Valid upto	31/03/2026
------------	------------	------------	------------

Note: Refer DGFT Website (Services - View IEC Related Details - View Any IEC) for IEC Branch and Director details.

For GS CUSTOM PRIVATE LIMITED
 Digital Signature
 Name: GOVIND RAM PRAJAPATI
 Date: 05-May-2025 7:05:13
 Reason: GRPRAJAPATI@FIEO.ORG
 Location: Federation of Indian Export Organisations(FIEO)

DIRECTOR
IRPHAN MOGUL

Signature Not Verified



Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 27AAKCG7077J1Z0

1.	Legal Name	GS CUSTOM PRIVATE LIMITED			
2.	Trade Name, if any	GS CUSTOM PRIVATE LIMITED			
3.	Additional trade names, if any				
4.	Constitution of Business	Private Limited Company			
5.	Address of Principal Place of Business	Building No./Flat No.: 3 Name Of Premises/Building: ONGC Colony Road/Street: Bandra Reclamation Road Nearby Landmark: Lilavati Hospital And Research Centre City/Town/Village: Mumbai District: Mumbai Suburban State: Maharashtra PIN Code: 400050			
6.	Date of Liability				
7.	Period of Validity	From	24/03/2025	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Maharashtra			
Signature Signature Not Verified Digitally signed by GS GOODS AND SERVICES TAX NETWORK 15 Date: 2025.03.24 16:01:05 IST					
Name		APARNA ANAND DESAI			
Designation		State Tax Officer			
Jurisdictional Office		SANTACRUZ			
Date of issue of Certificate		24/03/2025			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 24/03/2025 by the jurisdictional authority.



For GS CUSTOM PRIVATE LIMITED

Inph

DIRECTOR
IRPHAN MOGUL



Goods and Services Tax Identification Number: 27AAKCG7077J1Z0

Details of Additional Place of Business(s)

Legal Name GS CUSTOM PRIVATE LIMITED

Trade Name, if any GS CUSTOM PRIVATE LIMITED

Total Number of Additional Places of Business in the State 0

For GS CUSTOM PRIVATE LIMITED

Irphan

DIRECTOR
IRPHAN MOGUL





Goods and Services Tax Identification Number: 27AAKCG7077J1Z0

Legal Name GS CUSTOM PRIVATE LIMITED

Trade Name, if any GS CUSTOM PRIVATE LIMITED

Details of Managing / Whole-time Directors and Key Managerial Persons

1		Name	SADANAND MORAJKAR
		Designation/Status	DIRECTOR
		Resident of State	Maharashtra
2		Name	IRPHAN AMAN MOGUL
		Designation/Status	DIRECTOR
		Resident of State	Maharashtra

For GS CUSTOM PRIVATE LIMITED



Irphan
DIRECTOR
IRPHAN MOGUL

(Receipt Party)

73/3482
Monday, April 28, 2025
5:36 PM

घाबती

Original/Duplicate
नौदली क्र.: 394
Regn.: 39M

पत्रावली क्र.: 5637 दिनांक: 28/04/2025

गाबती नाव: घाबपाखाडी
वस्तुदेवनावा अनुक्रमांक: दनन-3482-2025
वस्तुदेवनावा प्रकार: भाडेपट्टा
वापर करणाऱ्याचे नाव: श्री एस काटप प्रायव्हेट लिमिटेड तर्फे अधिकृत स्वाक्षरीकार सदानंद मोसवकर

नौदली वी	रु. 30000.00
वस्तु देवनावाची वी	रु. 1400.00
पूढाची संख्या: 45	
एकूण	रु. 31800.00

आपणाक मूळ दस्त, धाबनेल प्रिंट, सूची-२ अदखे
5:35 PM ला वेळेस मिळेल.

Sub Request There is
सह दुकवान निवाऱ्या दर्जा-२
हामने दा. ५

वाचार मूल्य: रु. 6162000/-
मोबदला रु. 242500/-
भरलेले मुद्रांक मूल्य: रु. 108100/-

- 1) वैयकाचा प्रकार: DMC रकम: रु. 1000/-
डीडी घनादेशाचे ऑर्डर क्रमांक: 042268219918 दिनांक: 28/04/2025
बँकेचे नाव व पत्ता:
- 2) वैयकाचा प्रकार: eChannel रकम: रु. 30000/-
डीडी घनादेशाचे ऑर्डर क्रमांक: MH001384052025268 दिनांक: 28/04/2025
बँकेचे नाव व पत्ता:

मूळ दस्त घाबती घेतायला
५

1/1

For GS CUSTOM PRIVATE LIMITED

Irph
DIRECTOR
IRPHAN MOGUL



मूल्यांकन पत्रिका (वर्ग मी. भू-पट्टी जमीन)													
Valuation ID : 102504248839													
24 April 2025, 04:49:57 PM													
मूल्यांकन कर वर्ष :	2025												
जिल्हा :	ठाणे												
तहसील :	तहसील - ठाणे												
उपमहानगर विभाग :	31.1-55) मुंबई नगरपालिका मंडळातील व तालुका पाईप लाईन बांधण्यासाठी भूकलण करणारी एकाच मालकीची अंतिम भूखंडात राई मंडळ												
संस्थापक संस्था :	Thane Municipal Corporation												
मिळवणी कर क्रमांक :	वर्ग मंडळ 1139												
वार्षिक मूल्य दर तयार करणारा अधिकारी यादव <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>पुणे नगरपालिका</th> <th>मिळवणी कर क्रमांक</th> <th>वार्षिक मूल्य</th> <th>मूल्यांकन</th> <th>अधिकारी</th> <th>मंडळाच्या मंडळाच्या</th> </tr> </thead> <tbody> <tr> <td>34701</td> <td>348000</td> <td>171400</td> <td>186900</td> <td>171400</td> <td>पै. मंडळ</td> </tr> </tbody> </table>		पुणे नगरपालिका	मिळवणी कर क्रमांक	वार्षिक मूल्य	मूल्यांकन	अधिकारी	मंडळाच्या मंडळाच्या	34701	348000	171400	186900	171400	पै. मंडळ
पुणे नगरपालिका	मिळवणी कर क्रमांक	वार्षिक मूल्य	मूल्यांकन	अधिकारी	मंडळाच्या मंडळाच्या								
34701	348000	171400	186900	171400	पै. मंडळ								
मिळवणी कर क्षेत्र	450.58 चौ. मीटर Built Land												
Assessable Rates :	16 रु												
1. 450.58 चौ. मीटर क्षेत्रासाठी वार्षिक मूल्य दर (100% मूल्य दर = 14790/-)	हस्त क्र 3822 / 2024												
450.58 चौ. मीटर क्षेत्रासाठी मूल्य = 450.58 * 14790	9 84												
= 24946726/-													
जमीनीचे एकत्रित मूल्य = मिळवणी कर क्षेत्र (1) मूल्य + मिळवणी कर क्षेत्र (2) मूल्य = 24946726 + 0 = Ru. 24946726/- 25.1.61.59.2001 = टोल कर क्षेत्रासाठी मूल्य वीरपत्रिका इत्यादी मंडळाच्या मंडळाच्या													

मूल्यांकन कर क्षेत्र

For GS CUSTOM PRIVATE LIMITED

Imperial

DIRECTOR

IRPHAN MOGUL



GPRN	AH-GD/3840932025268	BARCODE		Date	2064/02/25-16:13:04	Form ID.	36
Department Inspector General Of Registration				Payer Details			
Stamp Duty and Registration Fee Together				TAX ID / TAN (If Any)			
Type of Payment				PAN No.(if Applicable)	AAACR4QBEA		
Office Name	THANE HGR SUB REGISTRA THANE URBAN I			Full Name	RAYMOND LIMITED		
Location	THANE						
Year	2025-2026 One Time			Flat/Blok No.	AREA ADM 4850 SQ FT SITUATED ON VILLAGE		
Account Head Details:		Amount In Ru.		Premises/Building	PANCH-PWASHADI SURVEY NO 13(W/G)		
0090046401 Stamp Duty			338100.00	Road/Street	POKHARAN ROAD NO 1 THANE (W) TAL.		
0090060301 Registration Fee			30000.00	Area/Locality	THANE		
				Town/City/District			
				Pin	4 0 0 6 0 7		
				Remarks (f Any)	PAN+AADG0707J-BecedPartyName=GS CUSTOM PRIVATE LIMITED-		
				Amount In Words	Three Lakh Thirty Eight Thousand One Hundred Rupee s Only		
			₹ 3,38,100.00				
Payment Details IGDI BANK				FOR USE IN RECEIVING BANK			
Cheque/DD Details				Dock CRN	Ref. No.	69103332025093817448 2535147954E	
Cheque/DD No.				Dock Date	PRI Code	28/04/2025-16:13:45 Not Verified With RBI	
Name of Bank				Sans/Branch	IGDI BANK		
Name of Branch				Scrol No. , Data	Not Verified with Scrol		

Department ID : Mobile No : 9800000000
NOTE: This challan is valid for document to be registered in Sub Registrar office only. Not valid for stamping & document.
एस्टे वरान मोठे पुस्तक लिखित कार्यावाही करीत असताना घडविलेली लागू होई - अन्यथा ते कसलेही दस्तावेजी नसत नाहीत.

Chiptun D/Faced Details

Sr. No.	Remarks	Debitment No.	Debitment Date	User Id	Debitment Amount
1	(8)-73-3482	00009814200528	28/04/2025-17:36:23	KSR113	30020.00
2	(8)-73-3482	00009814200528	26/04/2025-17:36:23	KSR113	308100.00
Total Debitment Amount					3,16,100.00





2	8	84
9	28	2014

THIS LEASE DEED is made and executed at Thane on this 28th day of April 2025.

BETWEEN

RAYMOND LIMITED (CIN NO. L7117MH1925PLC001208), a company incorporated and registered under the provisions of the existing Companies Act, 2013, having its registered office at Plot No. 156/H, No.2, Village Zedgaon, Ratnagiri - 415612, Maharashtra, hereinafter referred to as "the Lessor" (which expression shall, unless it be repugnant to the context or meaning thereof, be deemed to mean and include its successors and permitted assigns) of the One Part;

AND

GS CUSTOM PRIVATE LIMITED (CIN NO. u45200MH2023PTC010117, a company incorporated under the provisions of the existing Companies Act, 2013, having its registered office at 3, ONGC Colony, Redarnation, Bandra West, Mumbai-400050, Maharashtra, hereinafter referred to as "the Lessee" (which expression shall, unless it be repugnant to the context or meaning thereof, be deemed to mean and include its successors and assigns) of the

Other Part

The Lessor and the Lessee are individually referred to as a "Party" and collectively as the "Parties".

WHEREAS

A. The Lessor has represented to the Lessee that the Lessor herein is the absolute owner and totally seized and possessed of or otherwise well and sufficiently entitled to the commercial premises area and admeasuring 4850 sq. mtrs situated on the plot bearing survey no. 139/1/b(p) at Village Panchpada, Pokhara Road No.3, Tal. & Dist. Thane - 400608 hereinafter referred to as the "the Demised Premises" more particularly described in SCHEDULE written hereunder, free from all encumbrances whatsoever and intended to

be leased hereby and has a clear and unrestricted right and title thereto and are legally permitted and competent to enter into this deed on the terms and conditions contained hereto;

- 4 54
- 28/04/2024
- 8
- B. The Lessee was in search of a commercial premises as secured place for warehouse/ facility for storage of imported goods as per the provisions of Custom Act, 1962 and has approached the Lessor for granting lease of the said Demised premises more particularly described and delineated in red color boundary as per Annexure A of this deed.
- C. The Lessor further represent that (i) they are the absolute owners of the said demised premises and sufficiently entitled to grant the present lease to the Lessee, (ii) the said demised premises is free from all encumbrance's charges, and/or claims, attachment and any prohibitory order and they have clean and unrestricted right and title
- D. Based on the aforesaid representation of the Lessor and believing the same to be true, the Lessee has agreed to take the said premises on lease from the Lessor for the said Purpose and Lessor has agreed to grant lease of the said premises to the Lessee for the said Purpose on the terms and conditions herein specified;

NOW THEREFORE THIS LEASE DEED WITNESSETH AND IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

The recitals hereinabove contained shall constitute an integral part of this Deed.

ARTICLE 1

LEASE, DURATION OF LEASE AND EXTENSION

- 1.1 The Lessor hereby grants lease of the said premises as more particularly described in the Schedule hereunder written to the Lessee and the Lessee hereby takes on lease the said premises subject to the fulfillment of the terms and conditions of this Agreement.
- 1.2 The lease of the said premises shall be for a period of 7 (seven) years commencing from the date of execution hereof i.e 28/04/2025 and shall expire on 27/04/2032 (hereinafter called the "Lease period").
- pk f



ARTICLE 2
RENT AND TAXES

टन न 9
दस्तावेज 3822/2024

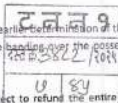


- 2.1 It is hereby agreed that the Lessor shall charge and Lessee shall pay to the Lessor monthly rental amounting to Rs. 2,42,500/- (Rupees Two Lakhs Forty Two Thousand Five Hundred Only) which equivalent to Rs. 50/- per square feet (the "Lease Rent") per month in advance on or before 10th day of every month.
- 2.2 **Rent Escalation:** The above lease rent shall be enhanced at the rate by 5% on the last paid rental amount at the end of every three years.
- 2.3 The Lessor shall charge, and Lessee shall pay to the Lessor, lease rental plus Goods and Service Tax (GST) subject to receipt of invoice / bill and other related documents, if any from Lessor by the Lessee by on or before the 2nd day of each calendar month.
- 2.4 The Lease Rent so payable by Lessee to the Lessor shall be subject to applicable income tax deductions at source, other statutory deductions, if any, and such other adjustments as may be agreed to under this Deed.
- 2.5 The Lessor shall pay all past, present and future taxes, municipal tax, property taxes, including all interest and penalties, thereon commercial charges or any taxes and charges with respect to the said Demised Premises and assessments, outgoings etc. imposed or payable to any statutory or local authority or government or any local authority in respect of the said demised premises. The Lessee will not be liable in any manner whatsoever for the payment or non-payment of the above amounts by the Lessor and the Lessor shall keep the Lessee indemnified in case it is not able to pay the same outgoings to the concerned authority.

ARTICLE 3
SECURITY DEPOSIT

- 3.1 At the time of execution of this deed the Lessee has agreed to pay refundable interest free Security Deposit to the Lessor amounting to Rs. 7,27,500/- (Rupees Seven Lakhs Twenty Seven Thousand Five Hundred Only) which equivalent to three months rental amount (hereinafter to be referred to as "Security Deposit") for due performance, observance and compliance of every provision of this deed.
- 3.2 The Security Deposit shall be refunded without interest and subject to the provisions herein contained, by the Lessor to the Lessee upon the

expiry, or termination, or sooner or earlier determination of the Lease and simultaneously with the Lessee handing over the possession of the said premises.



- 3.3 In the event the Lessor fail or neglect to refund the entire Security Deposit to the Lessee on the expiry, or termination, or sooner or earlier determination of this Agreement, the Lessee being ready and willing to deliver the possession of the said Premises to the Lessor in accordance with these presents, subject to adjustment there from of all outstanding on account of Lease rent, maintenance charges, electricity charges, etc., if any, then automatically, without prejudice to the other rights and remedies, the Lessee shall be entitled and is hereby authorized and reserves its right to continue in the possession, use, occupation and enjoyment of the said premises without paying any lease rent and such position shall continue until such time as the Lessor has refunded to the Lessee the entire said Security Deposit.

Article 4

PAYMENTS:

All payments to be made by Lessee to Lessor shall be made through the Bank via account payee NEFT/ RTGS, in advance on 10th of every forwarding month, in the Bank account, the details of which shall be separately provided by the Lessor.

ARTICLE 5

REPRESENTATION, WARRANTIES & COVENANT OF THE LESSOR:

The Lessor hereby represents, warrant & covenant with the Lessee that:

- 5.1 There is no Impediment which prevents them from entering into this Agreement and the Lessee its nominees, associates or group companies shall be entitled to peacefully and without any let or hindrance carry on its business, activities and operations as aforesaid in the said premises;
- 5.2 That the permitted use of the said premises is warehouse/ storage in nature and is in accordance with the relevant laws and using the said Premises for the said Purpose will not constitute a breach of any laws, rules and regulation, permission or any sanctioned plans, etc.;

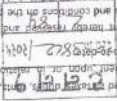


- 6.1 To pay the rent, electricity and water charges punctually as and when falling due as per actuals.
- 6.2 Not to sub-let, assign or part with his leasehold estate or interest in the said premises.
- 6.3 To maintain the Premises in a clean, tidy, healthy, and good condition as may be practicable, normal wear and tear excepted.
- 6.4 Not to do or cause any major modifications, additions or alterations in the building of the Premises without the permission of the Lessor.
- 6.5 To permit the Lessor or his/her/their duly authorized agent, representative to enter the premises at all reasonable times without interrupting or disrupting the functioning of Lessee's office.

The Lessee hereby represents, warrant & covenant with the Lessor that:

ARTICLE 6 REPRESENTATION, WARRANTIES & COVENANT OF THE LESSEE.

- 5.3 The Lessor has paid and discharged all taxes, duties, rents, outgoings including tax assessments upon or in relation to the premises from time to time and up to date of the lease.
- 5.4 The Lessee paying the lease rent hereby represents and covenants that he shall perform the several covenants and conditions in the part of the Lessee herein contained, shall quietly and peaceably hold and enjoy the said premises during the Lease Period without interruption, interference or disturbance by them or any person lawfully claiming either under or in trust for them or otherwise however.
- 5.5 The Lessor shall keep the said premises fully and comprehensively insured against loss or damage by fire and other usual risks and in case of destruction or damage to rebuild and reinstate the same as speedily as possible in the same condition as it was before any such fire.
- 5.6 The Lessor shall also ensure that there shall be no leakage of water from ceiling or wall or flooring of the said Premises. In case of any leakage or any other complaint by the Lessee, they shall immediately repair the same entirely at their own cost.
- 5.7 The Lessor shall provide and continue to provide water facility and toilet facilities to the Lessee free of cost. The Lessor undertakes and assure that all the fees and charges in this respect are paid to the concerned authorities. The Lessee shall pay the water charges on actual each month during the subsistence of this deed.



- 6.6 To remove all fixtures and fittings put up by it in the premises at the time of vacation of the premises

ARTICLE 7

ELECTRICITY CONNECTION AND CHARGES

टन न ९
दस्तावेज ३४८२ / २०२५
C ६५



- 7.1 The Lessee agrees to pay during the period of lease the commercial charges for the electricity consumed in the said premises as per meter readings of the separate authorized meters/sub meters provided for that purpose by the Lessor separately for said premises as per commercial rates charged by the concerned electricity supplying authority;
- 7.2 In case the Lessee desires to get additional load of electricity for the said Premises sanctioned from the concerned electricity supplying authority or any other appropriate authority, the Lessee shall get the same at its own costs and expenses of whatsoever nature and the Lessor shall give a no objection letter or any other document/undertaking as may be required to obtain for the same.

ARTICLE 8

INSURANCE AND SAFETY

- 8.1 Lessor shall keep the said Premises fully and comprehensively insured against loss or damage by fire and other usual risks including but not limited to natural calamity. The Lessor will be the beneficiary of the insurance obtained herein;
- 8.2 The Lessee shall obtain insurance cover with respect to the interior, goods, article, equipment's, vehicles etc., lying in the said premises in its name. The Lessee will be the beneficiary of the insurance obtained herein if any losses or damages are suffered by them;
- 8.3 It is hereby agreed that the Parties shall neither do nor permit to be done any act or thing, which may render void or voidable the respective insurances of the said Premises;
- 8.4 The parties shall keep all the insurance valid and existing during the Lease period.

ARTICLE 10

TERMINATION OF LEASE

- 10.1 The Lessor and the Lessee shall at any time during the Lease Period, be at the liberty to terminate the lease by giving 6 (six) months written notice of termination without assigning any reason to other party.

[Handwritten signature]

[Handwritten initials]



10.2 Notwithstanding above, However; in case the LESSEE fails to pay the lease rent for three (3) consecutive months then the LESSOR shall serve the notice in writing of 30 days to the LESSEE for payment of the due amounts. However, if the LESSEE still fails to discharge its rent liability on the expiry of the notice, the LESSOR at its discretion, may terminate the lease. In case the LESSEE remedies the said default within the aforementioned cure period, the said notice shall be deemed to have become ~~inoperative~~ **बनाना**

10.3 Consequences of Termination:

10.3.1 The LESSEE shall on or before the expiry of the notice period be entitled to remove from the Demised Premises, all its furniture and fixtures, equipment, goods that may have been brought in and/ or installed therein by the LESSEE and the LESSOR shall have no objection for the same.

10.3.2 Upon expiry /termination /early determination of this Deed, the LESSEE shall handover / vacate the said Demised Premises to the LESSOR and simultaneously the LESSOR shall refund the refundable Security Deposit to the LESSEE by pay order/demand draft in favour of the LESSEE payable at Mumbai.

ARTICLE 11

FORCE MAJEURE

11.1 It is hereby agreed that in the event the said premises or any part thereof be destroyed or damaged for reasons beyond the control of Lessee or force majeure conditions so as to render the said premises unfit for the purpose for which the same was let or if the Lessee is prevented from using the same for a period of 60 (Sixty) days or more due to any of the above mentioned reasons or due to any action or regulation of any concerned authority then, the Lessee shall have the option to determine this Agreement without suffering any damages for doing the same.

Provided that no lease rental or any other charges shall be payable to the Lessor by the Lessee for such period of 60 (Sixty) or more days during which the Lessee is prevented from using the said Premises or any part thereof.

ML *E*

IS

ARTICLE 12

WAIVER

- 12.1 It is hereby agreed that failure of either Party to enforce at any time or for any period of time the terms and conditions contained herein shall not be construed to be waiver of any of the terms and conditions or of the right thereafter to enforce each and every term and condition of this Agreement.

ARTICLE 13

ENTIRE AGREEMENT

- 13.1 This Agreement shall, from the date of signature thereof, operate in substitution of all terms, conditions, understandings previously agreed to or in force between the Lessor and Lessee (which shall be deemed to have been terminated by mutual consent as from the said date of signature) but without prejudice to the rights, liabilities and obligations (if any) of either Party that may have accrued prior to that date.

ARTICLE 14

SEVERABILITY

- 14.1 If any term or provision in this Agreement be held to be illegal or unenforceable, in whole or in part, under any enactment or rule of law, such term or provision or part thereof shall, to that extent, be deemed not to form part of this Agreement but the validity and enforceability of the remainder of this Agreement shall not be affected.

ARTICLE 15

NOTICE

- 15.1 Any notices or other communications required or permitted in terms of these presents shall be deemed to have been duly served (a) if delivered in person or reputed courier service company; or (b) if sent by registered post acknowledgement due and addressed as follows:

If to Lessor:

Raymond Limited

JK Gram, Pokharan Road No. 1

Thane - 400606



If to Lessee:

The Director

GS CUSTOMS PRIVATE LIMITED

3, ONGC Colony, Reclamation, Bandra West, Mumbai-400052,
Maharashtra,

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ARTICLE 16
EXPENSES

- 16.1 The Parties hereto shall bear their own costs and expenses for the investigations, negotiations and examinations contemplated by this transaction, including costs of their respective accountants and attorneys.

ARTICLE 17

INSPECTION OF PREMISES BY CUSTOM OFFICIALS

The Lessor acknowledges and agrees that senior officials/inspectors of the Customs Department ("Customs Officials") shall have the uninterrupted right to inspect the leased premises (bonded warehouse) at any time during working hours 10 AM to 6 PM, Monday to Saturday) to ensure statutory and legal compliance with The Customs Act, 1962.

ARTICLE 18

SUCCESSORS / ASSIGNS AND ATTORNMENT

- 18.1 This Agreement shall benefit and bind the Lessor and Lessee and their respective successors and permitted assignees. The Lessee herein shall not assign its rights, obligations or interest herein including, without limitation, monies under this Agreement without the prior written consent of the Lessor.
- 18.2 The Lessor shall be entitled to transfer the leased premises to its subsidiary, Raymond Realty Limited ("New Lessor") pursuant to the NCLT-approved scheme Order dated 27/03/2025. Upon such transfer all rights, title, interest, and obligations of Raymond Limited under this Lease shall automatically vest in the new Lessor without further act or deed. The Lessee agrees to attorn to the New Lessor as its Lessor, recognizing the New Lessor as the successor-in-interest to Raymond Limited.

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ARTICLE 19

ARBITRATION

- 19.1 All claims, disputes or differences between the Lessor and Lessee arising from or in relation to and/or connected with this deed and/or concerning the Lease or the said demised premises shall be settled amicably between the Parties. However, in case the dispute is not settled amicably, the matter shall be referred to the Sole Arbitrator mutually appointed by the Lessor and the Arbitration proceedings shall be held in accordance with the provisions of the Arbitration and Conciliation Act, 1996 and other statutory modifications or re-enactments thereto. The Seat of Arbitration will be in Mumbai only. The language in such arbitration proceedings shall be English.

ARTICLE 20

JURISDICTION

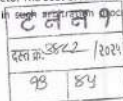
- 20.1 Subject to Article 19 above, wherever judicial intervention is possible, the PARTIES herein agree that the Courts in Thane shall have jurisdiction to the exclusion of all other Courts.

ARTICLE 21

MISCELLANEOUS

- 21.1 The terms of this Agreement shall neither be altered or added to and nor shall anything be omitted there from except by means of a supplementary agreement in writing duly signed by the Parties hereto and, if required, duly stamped and registered.
- 21.2 This Lease Deed will be duly registered with Sub Registrar at Thane. However, the cost of stamp duty and registration fees shall be paid by the Lessor and subsequently the cost of the stamp duty and registration charges shall be reimbursed by the Lessee.
- 21.3 This Agreement has been executed in duplicate. The original shall be in the custody of the Lessor. The duplicate shall be in the custody of the Lessee.

IN WITNESS WHEREOF THE PARTIES HERETO HAVE SET AND SUBSCRIBED THEIR RESPECTIVE HANDS TO THIS DEED ON THE DAY AND YEAR FIRST HEREINABOVE WRITTEN.



THE SCHEDULE

Description of said demised premises

All that piece and parcel of land premises area admeasuring 4850 square feet equivalent to 450.58 sq. mtrs., out of total land area of 11,890 sq. mtrs. situated on plot bearing survey no. 139/1(A/p) at Village Panchpekadi, Pokharan Road No.1, Tal. & Dist. Thane and within the Sub-Registration District of Thane and bounded as under:

- On the North by: S. No.139/1
On the South by: Internal Road
On the East by: S. No.138/11
On the West by: S. No.139/1(part)

98	
54	84



SIGNED AND DELIVERED
by the withinnamed "Lessor"
RAYMOND LIMITED
through its authorized signatories
1. MR. PRASHANT RATHOD

(Signature)



2. MR. SHAILENDRA MAURYA

being duly authorized by the
Board on April 24th 2025

(Signature)



Witness:

In the presence of

1. *Dikash S. Bhat*

2. *Gaurav Kadam*

SIGNED AND DELIVERED
by the within named "Lessee"
GS CUSTOMS PRIVATE LIMITED
through its authorized signatory
Mr. Sadanand Morajkar
being duly authorized by the
Board in its meeting held on 23.04.2025)



in the presence of

1. Gaurav Kadam

2. Nishu S. Tolani

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RECEIPT

RECEIVED the day and the year first hereinabove written and from the within named Lessee the sum of refundable Security Deposit of Rs. 7,25,500/- (Rupees Seven Lakhs Twenty Five Thousand Five Hundred only) by cheque/DD/RTGS as mentioned above.

We say received
For Raymond Limited


Authorised Signatory

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दस्तावेज: २५८२ / २०२१	
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raymond
LIMITED

SECRETARIAL DEPARTMENT

Wingren, P. Nagar Road No. 1, Thane (W) - 400 606
Maharashtra, India
CIN No. : L17117MH1989P.0001288
Tel. : (01-22) 4094 7000/4143 7000
Fax : (01-22) 2541 1806
www.raymond.co

ट न न ९
दस्तावेज ३४८२ / २०२५
१८ ४५



CERTIFIED TRUE COPY OF THE RESOLUTION PASSED THROUGH CIRCULATION BY THE BOARD OF DIRECTORS OF RAYMOND LIMITED ON APRIL 24, 2025

"RESOLVED THAT approval of the Board of Directors be and is hereby accorded to enter into a Lease Deed with GS Custom Private Limited ("GSCPL") for lease of land admeasuring upto 5,000 sq. ft. situated at [survey no. 139/1/(p)], Jekegram, Pookhara Road, Thane (West)-400606 on such terms and conditions as mentioned in the draft Lease Deed circulated along with this resolution;

RESOLVED FURTHER THAT any two of the following, namely, any Director of the Company or Shri S.L. Pukharna - President (Commercial), Shri Vijay Patel - Head (Corporate Accounts), Shri Arun Agarwal-Vice President (Commercial), Shri Sandeep Maheshwari Chief Operating Officer (Realty Business), Shri Sanjiv Saria - VP (Corporate Affairs), Shri Anup Parashar - Head (Corporate Affairs) and Shri Prashant Rathod - Head (Liaison & Regulatory Affairs), Shri Shalendra Maurya, Legal Counsel be and are hereby jointly authorized to negotiate, finalize, sign and execute Lease Deed and other necessary deeds, documents/papers, forms and to arrange registration of the lease of such land by making necessary application to the relevant revenue record authorities, to admit execution of documents before the office of the concerned sub-registrar by signing requisite documents and remain personally present and sign and/or to procure the registered copy of the agreement and all the necessary papers and documents in connection therewith and to do any other acts, deeds and thing as may be necessary in connection therewith.

RESOLVED FURTHER THAT a copy of the Resolution certified to be true by any one of the Directors of the Company or the Company Secretary be furnished to the concerned authorities and they be requested to act thereon."

// CERTIFIED TRUE COPY //
For RAYMOND LIMITED


RAKESH DARGI
COMPANY SECRETARY



THANE
APRIL 24, 2025



REGISTERED OFFICE
Plot No. 18/94/1, 2, Village Dargapur,
Dargapur - 415 612, Maharashtra
Tel. : (02045) 23201, 4
Fax : (02045) 23213



GS CUSTOM PRIVATE LIMITED

CIN: U45200MH2023PTC10117

Registered Office: 2, ONGC Colony, Reclamation, Bandra West, Mumbai - 400036, Maharashtra, India.
Phone: +91202 157708 / Email id: gs.custom2023@gmail.com

CERTIFIED TRUE COPY OF RESOLUTION PASSED BY THE BOARD OF DIRECTOR OF GS CUSTOM PRIVATE LIMITED AT ITS MEETING HELD ON APRIL 23, 2025 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 3, ONGC COLONY, RECLAMATION, BANDRA (WEST), MUMBAI - 400 050.

"RESOLVED THAT approval of the Board of Directors be and is hereby accorded to enter into a Lease Deed with Raymond Limited ("RL") to take on lease an area upto 5,000 sq. ft. from its premises situated in Thane bearing survey no. 139/1/(p);

RESOLVED FURTHER THAT the draft Lease Deed containing the terms of lease as circulated to the Board members be and is hereby approved;

RESOLVED FURTHER THAT any one of Director be and is hereby singly authorized to negotiate the terms, make necessary filings/registrations with the registrar or other statutory authorities, execute/ register documents, deeds, agreements etc. and do all such acts, deeds and things as may be required to give effect to the resolution; and

RESOLVED FURTHER THAT a copy of the Resolution certified to be true by any one of the Director of the Company be furnished to the concerned authorities and they be requested to act thereon."

// CERTIFIED TO BE TRUE //

For GS CUSTOM PRIVATE LIMITED

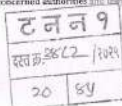

SADANAND MORAJKAR

DIRECTOR

DIN: 10312030

Date: April 25, 2025

Place: Thane



Receipt (Jharkhand)

736901

Wednesday, January 31, 2024
5:57 PM

प्राप्तकर्ता

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प्राप्तकर्ता नं.: 1204 दिनांक: 31/01/2024

प्राप्तकर्ता का नाम: श्री

प्राप्तकर्ता का पता: धनबाद जिला, धनबाद-801-2024

प्राप्तकर्ता का पता: धनबाद जिला, धनबाद-801-2024

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Sub Registrar Thane 1

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2) प्राप्तकर्ता का पता: धनबाद जिला, धनबाद-801-2024

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पेज 1 of 1

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POWER OF ATTORNEY

TO ALL TO WHOM THESE PRESENTS SHALL COME: I MR. PRASHANT VANJIRAO RATHOD of RAYMOND LIMITED (PAN - AAACR4896A) adult Indian, Inhabitant, having office address at The Mill, The Experience Centre, Raymond Realty Office, Jekegam, Pokharan Road No. 3, Thane West, 400 606, SEND GREETINGS;

WHEREAS:-

- The Raymond Ltd., has undertaken construction of various Residential Projects at Thane by obtaining necessary permissions from concerned Planning Authority/Municipal Corporation/MHADA and other concerned authorities.
- The Board of Directors of Raymond Ltd., (the Company) by a Board Resolution dated 12th February 2021, has authorized severally to sign, execute and admit the any

Prashant

Prashant

Prashant

टन न १
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टन न १
दस्तावेज क्र. २४२ (८)
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Development Management Agreement, Sales and collect the necessary forms, papers, letters etc., Tahsildar and Collector office, State Government, Central Government, Semi Government and other Statutory authorities with respect to the same Division. A copy of the Board Resolution is annexed

It would be difficult for me/us to personally remain concerned Sub-Registrar of Assurances for admitting execution of said documents or other related documents executed by me/us, I/we are desirous of appointing some fit and proper person to attend the office of the concerned Sub-Registrar to lodge and to admit execution of the said documents in my/our name and on my/our behalf.

NOW KNOW WE ALL AND THESE PRESENTS WITNESSETH that pursuant to aforesaid board resolution, dated 12th February 2021, I/We, as authority holder of the Company, do hereby nominate, constitute, and appoint (1) MR. ATUL P. WAGHMARE & (2) MR. MITHIEL DILIP HAJARE for me on my behalf and in my name, to do and execute or cause to be done or executed following powers and authorities as mentioned below and the same shall be irrevocable and shall continue to be in full force and effect unless formally withdrawn:-

1. To appear before the sub-registrar of Assurances or such other concerned authorities and to present and lodge for registration and to admit execution of all deeds, documents and writings whatsoever executed by the Grantor/Executant for and on behalf of the Company, and to do all things necessary or proper for purpose of registering the same under the Indian Registration Act, 1908 or regulations relating thereto for the time being in force, or any statutory modifications or enactment thereof for the time being in force relating to the registration of assurances and deeds, agreements, instruments, documents or writings whatsoever requiring registration.
2. To apply for and collect the original of all such deeds, documents and writings upon the same being registered, and to apply for and obtain all evidence of registration, including Index II extracts, in respect thereof.
3. To do or execute or perform all other and further acts, deeds, matters of things that may be necessary to carry out any of the authorities hereby given.
4. AND WE DO HEREBY as authority holders of the Company, agree to ratify and confirm all and whatsoever our said Attorneys shall or purport to do or cause to be done by virtue of these presents.

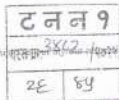
Atul P. Wagmare

Mithiel Dilip Hajare

Atul P. Wagmare



IN WITNESS WHEREOF I/We have hereunto set our hand and seal this 28th day of Feb, 2024.



SIGNED SEALED AND DELIVERED

by the withinnamed executant

MR. PRASHANT VANSHIRAO RATHOD

In the presence of

Prashant



WE CONFIRMED/

SPACEMEN SIGNATURES OF ATTORNEYS)

(1) MR. ATUL P. WAGHMARE & *Atul*



(2) MR. MITHEL DILIP RAJARE

In the presence of

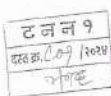
Mithel Dilip Rajare



① KIRAN IRNAK

Kiran

② Mahesh Bhoir



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MODIFICATION OF SIGNATORIES FOR OPERATIONS RELATED TO REAL ESTATE DIVISION

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TIME
FEBRUARY 12, 2021

Author's address:
 Department of Mathematics, University of
 Cambridge, 477 Williamstown Road,
 Victoria 3168, Australia
 Tel: +61 3 9594 1314
 Fax: +61 3 9594 1312



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Prakash Varshma Rashed
DOB: 12/05/1975
Male

6859 9134 4421

मेरा आधार, मेरी पहचान



Prakash

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696	



Address: C/O: Prakash Varshma
Rashed, 601, 10th Floor, 10th
Floor, 10th Floor, 10th Floor
Road No. 2, Thane West, Thane
Thane, Maharashtra, 400 601

6859 9134 4421

Prakash

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26/84
भारत सरकार
GOVT OF INDIA



आयकर विभाग
TAX DEPARTMENT
PRASANT VANDRAS RATHOD
VANDRAS UTTAM RATHOD
1203/2024
Prasant Vandras Rathod
ADVPR1134.1
Signature



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भारत सरकार
Department of India

भारतीय विविध आर्थिक प्राधिकरण
Unique Identification Authority of India

Registration/Enrollment No.: 0013/0014/05576

To: Mr. Ravi Gudi
National City Housing
C/O: City Housing,
Flat No. 303, Minerva, Backing Garden PHA,
Gurgaon Road, Brij Road,
Mukund Colony, Malviya,
VTC, Mumbai.
Vidya Bhawan Complex,
Sub Division, Marol,
District: Mumbai Suburban,
State: Maharashtra,
PIN Code: 400032
Mobile: 9821372989



आपका आधार क्रमांक / Your Aadhaar No. :

4183 5993 2898

YES - PLM (PLM AIG) TIME

સાફી આગર, સાફી ઓઝર



अपने अपने कर्मों के अनुसार

These tests are performed using a large number of small, independent, random samples. The results are then compared to the results of a large number of small, independent, random samples. The results are then compared to the results of a large number of small, independent, random samples.

जयपुर २० फेब्रुवारी : राज्यातील विविध भागातून येणारे विद्यार्थी या वर्षीच्या एम.बी.बी. परीक्षांसाठी येथे दाखल झाले. यावेळी विद्यार्थ्यांच्या संख्याही वाढली आहे. यावेळी विद्यार्थ्यांच्या संख्याही वाढली आहे. यावेळी विद्यार्थ्यांच्या संख्याही वाढली आहे.

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भाषा आधार भाषा ओळख

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परिचय / INFORMATION

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0893-3200/04/\$12.00 DOI: 10.1037/0893-3200.19.1.103

[illegible]

Address:
P.O. Box 8000, Dallas, TX 75208
Attention: Director, OGC, Civil Service Unit
Attn: National Capital Planning Division
P.O. Building Complex, Rm. 300
Washington, D.C. 20540

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आयकर विभाग

TAX DEPARTMENT

MITHIEL D HAJARE

DILIP GAJANAN HAJARE

19/02/1980

Permanent Account Number

ABVPH9472M



भारत सरकार
GOVT OF INDIA

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दस्तावेज ८०१/२०२४
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आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

ATUL PANDURANG WAGHMARE

PANDURANG BABURAO WAGHMARE

23/11/1980

Permanent Account Number

AAYPW5220E

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दस्तावेज ३४८२/२०२४
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Atul

Signature

Atul

टन नं १
दस्तावेज ८०१/२०२१
११/१६



भारत सरकार
GOVERNMENT OF INDIA



अतुल पांडुरंग वाघमारे
Atul Pandurang Waghmare
जन्म तारीख/ DOB: 23/11/1980
पुरुष / MALE



7048 9967 3747

आधार - सामान्य माणसाचा अधिकार

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दस्तावेज ३८८२/२०२१
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आयकर विभाग
 INCOME TAX DEPARTMENT



भारत सरकार
 GOVT OF INDIA



आयकर अधिकारी
 Income Tax Officer
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आयकर अधिकारी
 INCOME TAX OFFICER

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 Government of India
 Ministry of Panchayats
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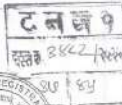
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