

सीपज़ विशेष आर्थिक क्षेत्र
SEEPZ SPECIAL ECONOMIC ZONE

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

कार्यसूची के लिए

AGENDA FOR

मेसर्स फेस्टस प्रोपर्टीज़ बिल्डर्स प्राइवेट लिमिटेड के आईटी/आईटीईएस के लिए क्षेत्र
विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

**MEETING OF THE APPROVAL COMMITTEE FOR SECTOR
SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES OF
M /s. FESTUS PROPERTIES PRIVATE LIMITED.**

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

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

दिनांक : गुरुवार, 08 अक्टूबर, 2026

DATE : Thursday, 08th October, 2026

समय : दोपहर 12 बजे

TIME : 12:00 PM

08th अक्टूबर 2026 को विकास आयुक्त, सीपज़-सेज़ की अध्यक्षता में मेसर्स फेस्टस प्रोपर्टीज़ बिल्डर्स प्राइवेट लिमिटेड-सेज़ के आईटी/आईटीईएस के लिए क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की बैठक।

Meeting of the Approval Committee for Sector Specific Special Economic Zone for IT/ITES of M /s. FESTUS PROPERTIES PRIVATE LIMITED-SEZ under the Chairmanship of Development Commissioner, SEEPZ-SEZ on 08th October 2026.

सूचकांक /INDEX

कार्यसूची मद क्र. Agenda Item No.	<u>विषय</u> Subject
कार्यसूची मद क्रमांक 01:- Agenda Item No. 01: -	07.09.2026 को आयोजित बैठक के कार्यवृत्त की पुष्टि। Confirmation of the minutes of the meeting held on 07.09.2026
कार्यसूची मद क्रमांक 02:- Agenda Item No. 02: -	मेसर्स आरएक्सओ ग्लोबल सर्विसेज इंडिया प्राइवेट लिमिटेड के प्रदर्शन की निगरानी। Monitoring performance of M /s. RXO Global Services India Private Limited.

मेसर्स फेस्टस प्रॉपर्टीज प्रा. लि.- सेज, पवई, मुंबई, के क्षेत्र विशेष विशेष आर्थिक क्षेत्र के लिए अनुमोदन समिति की 84वीं बैठक का कार्यवृत्त, विकास आयुक्त, सीपज़-सेज की अध्यक्षता में 07.09.2026 को सम्मेलन कक्ष, द्वितीय तल, विकास आयुक्त का कार्यालय, सीपज़-सेज, अंधेरी (पूर्व), मुंबई में आयोजित किया गया।

Minutes of 84th Meeting of the Approval Committee for Sector Specific Special Economic Zone of M/s. Festus Properties Pvt. Ltd. - SEZ, Powai, Mumbai, under the Chairmanship of Development Commissioner, SEEPZ-SEZ held on 07.09.2026, at Conference Hall, 2nd Floor, The Office of the Development Commissioner, SEEPZ-SEZ, Andheri (East), Mumbai.

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1. Name of the SEZ : M /s. Festus Properties Pvt. Ltd.
 2. Sector : IT/ITES
 3. Meeting No. : 84th
 4. Date : 07.09.2026

उपस्थित सदस्य / Members Present:

क्र. Sr. No.	सदस्यों का नाम Name of Members	पद का नाम Designation	संगठन Organization
1	श्री. मयूर आर. मानकर Shri. Mayur R. Mankar	संयुक्त विकास आयुक्त, Jt. Development Commissioner	सीपज़-सेज SEEPZ-SEZ
2	श्री. सुनील अघवाने Shri. Sunil Aghawane	संयुक्त आयुक्त आयकर Joint Commissioner, Income Tax	आयकर आयुक्त कार्यालय, मुंबई के नामिती Nominee of Commissioner of Income Tax office, Mumbai
3	श्री. संदीप डी. भोसले Shri. Sandip D. Bhosale	उप विकास आयुक्त Deputy Development Commissioner	सीपज़-सेज SEEPZ –SEZ
4	श्री बैकियावेलु मुथारासु Shri. Backiyavelu Mutharasu	उप निदेशक डीजीएफटी Deputy Director DGFT	अतिरिक्त डीजीएफटी, मुंबई के नामित Nominee of the Additional DGFT, Mumbai
5	श्री. विवेक वर्मा Shri. Vivek Verma	उप आयुक्त Deputy Commissioner	सीमा शुल्क आयुक्त, जनरल, एयर कार्गो, सहार के नामिती / Nominee of Commissioner of Customs, General, Air Cargo, Sahar
6	श्री दिग्विजय पोल Shri. Digvijay Pol	उद्योग अधिकारी Industries Officer	डीसी इंडस्ट्रीज, महाराष्ट्र सरकार के नामिती Nominee of DC Industries, Government of Maharashtra
7	श्री जय मनोज शाह Shri. Jay Manoj Shah	विनिर्दिष्ट अधिकारी Specified Officer	सीपज़-सेज/फेस्टस-सेज SEEPZ –SEZ/Festus-SEZ

बैठक में सहायता और सुचारु कामकाज के लिए श्री अमन कुमार शर्मा, एडीसी (न्यू एसईजेड), श्री राहुल शिवणगोल, एडीसी (न्यू एसईजेड), श्री हनिश राठी, एडीसी (न्यू एसईजेड), श्री सुदर्शन शिंदे, एडीसी (न्यू एसईजेड), श्री किशोर पावडे, एडीसी (न्यू एसईजेड), और श्री पलाश शंकर, एडीसी (सीपज़-सेज़) भी बैठक में सहायता और उसके सुचारु संचालन के लिए उपस्थित रहे।

Shri Aman Kumar Sharma, ADC (NEW SEZ), Shri Rahul Shivannagol, ADC (NEW SEZ), Shri Hanish Rathi, ADC (NEW SEZ), Shri Soodershan Shindde, ADC (New SEZ), Shri Kishore Pawade, ADC (NEW SEZ), and Shri Palash Shankar, ADC (SEEPZ-SEZ) also attended for assistance and smooth functioning of the meeting.

कार्यसूची मद संख्या 01: -

दिनांक 20.07.2026 को आयोजित 83वीं बैठक के कार्यवृत्त की पुष्टि।

Agenda Item No. 01: -

Confirmation of Minutes of the 83rd Meeting held on 20.07.2026.

दिनांक 20.07.2026 को आयोजित 83वीं बैठक के कार्यवृत्त की सर्वसम्मति से पुष्टि की गई।

The Minutes of the 83rd Meeting held on 20.07.2026 were confirmed with consensus.

कार्यसूची मद संख्या 02: -

मेसर्स लार्सन एंड टुब्रो लिमिटेड के स्थान को हटाने हेतु आवेदन।

Agenda Item No. 02: -

Application for Deletion of Space of M/s. Larsen & Toubro Limited.

सीपज़-सेज़/न्यू-सेज़/फेस्टस-मुंबई/[01/19-20/16856](#),
दिनांक: 22.08.2019 (मूल अनुमोदन पत्र)

SEEPZ-SEZ/NEW-SEZ/FESTUS-MUM/01/19-20/16856, Dated: 22.08.2019 (Original LOA)

A. EXISTING (Approved) PROJECTIONS for 5 years: -

(Rs. in Lakhs)

PARTICULARS	2025-26	2026-27	2027-28	2028-29	2029-30	TOTAL
FOB Value of Exports	1,41,000	1,23,000	1,33,550	1,32,385	1,43,602.25	6,73,537.25
FOB Outgo	1,310	1,295	1,010	1,010	1,010	5,635
Net Foreign Exchange	1,39,690	1,21,705	1,32,540	1,31,375	1,42,592.25	6,67,902.25

B. PROPOSED PROJECTIONS for remaining years in the existing block as per Form F3: -

(Rs. in Lakhs)

PARTICULARS	2025-26 (Actual)	2026-27	2027-28	2028-29	2029-30	TOTAL
FOB Value of Exports	2,01,130.55	53,604.80	22,162.00	23,750.00	51,100.00	3,51,747.35
FOB Outgo	1,587.74	357.33	380.00	354.00	533.00	3,212.07
Net Foreign Exchange	1,99,542.81	53,247.47	21,782.00	23,396.00	50,567.00	3,48,535.28

PROPOSED PROJECTIONS for remaining years in the existing block to be rectified: -

(Rs. in Lakhs)

PARTICULARS	2025-26 (previously approved)	2026-27 (previously approved)	2027-28	2028-29	2029-30	TOTAL
FOB Value of Exports	1,41,000	1,23,000	22,162.00	23,750.00	51,100.00	3,61,012.00
FOB Outgo	1,310	1,295	380.00	354.00	533.00	3,872.00
Net Foreign Exchange	1,39,690	1,21,705	21,782.00	23,396.00	50,567.00	3,57,140.00

C. Details of Existing & Proposed Investment, Employment & Projections:

Activity		Existing	Proposed
Investment of CG (Rs. In Lakhs)	Indigenous	1,500	1,450.00
	Import	465	294.54
Investment of RM (Rs. In Lakhs)	Indigenous	0.00	0.00
	Import	0.00	0.00
Investment of Input Services (Rs. In Lakhs)	Indigenous	31,493.77	14,717.00
	Import	5,170.00	2,917.53
Employment	Men	470	210
	Women	80	40
	Transgender	0	0
Projections (Rs. In Lakhs)	Export	6,73,537.25	3,61,012.00
	Outgo	5,635	3,872.00

	NFE	6,67,902.25	3,57,140.00
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Revised Area and Location: -

The details of existing and revised area of operations are as under: -

Existing Location	Proposed Deletion of Location	Post Approval Location
1101, 1102 (11 th Floor Part), 1103 and 1104 of 11 th Floor, Unit No. 1201 of 12 th Floor, Kensington, A wing, Festus Properties Private Limited-SEZ at downtown Powai, One South Avenue, Powai, Mumbai 400076	1101, 1102 (11 th Floor Part), Kensington, A wing, Festus Properties Private Limited-SEZ at downtown Powai, One South Avenue, Powai, Mumbai 400076	1103 and 1104 of 11 th Floor, Unit No. 1201 of 12 th Floor, Kensington, A wing, Festus Properties Private Limited-SEZ at downtown Powai, One South Avenue, Powai, Mumbai 400076
Admeasuring Area- 1,48,965 Sq. ft.	Admeasuring Area- 35,547 Sq. ft.	Admeasuring Area- 1,13,418 Sq. ft. (1,48,965 - 35,547)

निर्णय: - विचार-विमर्श के उपरांत, समिति ने मैसर्स लार्सन एंड टुब्रो लिमिटेड के मौजूदा परिसर से क्षेत्रफल हटाने संबंधी आवेदन, अनुमानों में संशोधन करने के साथ, को विशेष आर्थिक क्षेत्र नियम, 2006 के नियम 19(2) के प्रावधानों के अंतर्गत अनुमोदित किया, बशर्ते कि फेस्टस-सेज़ के निर्दिष्ट अधिकारी द्वारा जारी “कोई बकाया नहीं प्रमाण-पत्र” प्रस्तुत किया जाए।

समिति ने आगे इकाई को यह निर्देश दिया कि क्षेत्रफल को हटाने के प्रस्ताव के अनुरूप, ब्लॉक अवधि के तीसरे वर्ष से आगे के लिए अपने अनुमानों को संशोधित किया जाए।

कार्यसूची मद संख्या 03: -

मैसर्स एर्गो टेक्नोलॉजी एंड सर्विसेज प्राइवेट लिमिटेड के स्थान को जोड़ने हेतु आवेदन।

सीपज़/न्यूसेज़/फेस्टस-सेज़/ईटी एंड एसपीएल/ [2021-22/06786](#) दिनांक 27.04.2022 (मूल अनुमोदन पत्र)

Decision: - After deliberation, the Committee approved the application of the M/s. Larsen & Toubro Limited for deletion of area from the existing premises with revision in projections in terms of **Rule 19(2) of SEZ Rule, 2006** subject to submission of “NO DUES CERTIFICATE” issued by the Specified Officer, FESTUS-SEZ.

The Committee further directed the Unit to revise its projections from the third year onwards of the Block Period in proportion to the proposed deletion of area.

Agenda Item No. 03: -

Application for Addition of Location of M/s. ERGO Technology & Services Private Limited.

SEEPZ/NEWSEZ/FESTUS-SEZ/ET&SPL/2021-22/06786 Dated 27.04.2022 (Original LOA)

A. EXISTING (Approved) PROJECTIONS for 5 years : -

(Rs. in Lakhs)

PARTICULARS	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
FOB Value of Exports	345.67	10,262.42	18,778.00	26,040	31,488.00	86,914.09
FOB Outgo	14.29	14.29	1,362.00	1,231.40	1,611.80	4,233.78
Net Foreign Exchange	331.38	10,248.13	17,416.00	24,808.60	29,876.20	82,680.31

B. PROPOSED PROJECTIONS for remaining years in the existing block as per Form F3 :-

(Rs. in Lakhs)

PARTICULARS	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
FOB Value of Exports	345.67	10,262.42	17,093.76	21,947.90	67,383.20	1,17,032.95
FOB Outgo	14.29	317.55	33.81	295.40	8,607.45	9,268.50
Net Foreign Exchange	331.38	9944.87	17,059.95	21,652.50	58,775.75	1,07,764.45

PROPOSED PROJECTIONS for remaining years in the existing block to be rectified: -

(Rs. in Lakhs)

PARTICULARS	2022-23 (previously approved)	2023-24 (previously approved)	2024-25 (previously approved)	2025-26 (previously approved)	2026-27	TOTAL
FOB Value of Exports	345.67	10,262.42	18,778.00	26,040	67,383.20	1,22,809.29
FOB Outgo	14.29	14.29	1,362.00	1,231.40	8,607.45	11,229.43
Net Foreign Exchange	331.38	10,248.13	17,416.00	24,808.60	58,775.75	1,11,579.86

C. Details of Existing & Proposed Investment, Employment & Projections:

Activity		Existing	Proposed
Investment of CG (Rs. In Lakhs)	Indigenous	5,489.62	13,804.72
	Import	2,208.78	3,106.89

Investment of RM (Rs. In Lakhs)	Indigenous	0.00	0.00
	Import	0.00	0.00
Investment of Input Services (Rs. In Lakhs)	Indigenous	16,794.30	18,831.40
	Import	2,025.00	8,886.96
Employment	Men	569	884
	Women	306	416
	Transgender	0	0
Projections (Rs. In Lakhs)	Export	86,914.09	1,22,809.29
	Outgo	4,233.78	11,229.43
	NFE	82,680.31	1,11,579.86

Revised Area and Location: -

The details of existing and revised area of operations are as under: -

Existing Location	Proposed Addition of Location	Post Approval Location
Unit No. 201 & 202 of 2 nd Floor and Unit No. 301, 302 & 304 of 3 rd Floor, Kensington, A wing, Festus Properties Private Limited-SEZ at downtown Powai, One South Avenue, Powai, Mumbai 400076	Unit No. 303 of 3 rd Floor and 501 of 5 th Floor, Kensington, A wing, Festus Properties Private Limited-SEZ at downtown Powai, One South Avenue, Powai, Mumbai 400076	Unit No. 201 & 202 of 2 nd Floor and Unit No. 301, 302, 303 & 304 of 3 rd Floor and 501 of 5 th Floor, Kensington, A wing, Festus Properties Private Limited-SEZ at downtown Powai, One South Avenue, Powai, Mumbai 400076
Admeasuring Area– 1,35,927 Sq. ft.	Admeasuring Area– 99,749 Sq. ft.	Admeasuring Area– 2,35,676 Sq. ft. (1,35,927 + 99,749)

निर्णय :- विचार-विमर्श के पश्चात, समिति ने विशेष आर्थिक क्षेत्र नियम 2006 के नियम 19(2) के प्रावधानों के तहत मेसर्स एर्गो टेक्नोलॉजी एंड सर्विसेज प्राइवेट लिमिटेड द्वारा अपने परिसर में स्थानों को जोड़ने का प्रस्ताव अनुमानों में संशोधन करने के साथ अनुमोदित कर दिया।

Decision: - After deliberation, the Committee approved the proposal of M/s. ERGO Technology & Services Private Limited for addition of location, with revision in projections, into their premises in terms of **Rule 19(2) of SEZ Rule, 2006.**

बैठक अध्यक्ष को धन्यवाद प्रस्ताव के साथ संपन्न हुई।

Meeting concluded with a vote of thanks to the Chair.

Digitally Signed By
Dnyaneshwar B Patil
Date: 13-09-2026 21:46:49

Shri. Dnyaneshwar B Patil
Development Commissioner
SEEPZ- SEZ

Action Taken for Approval Committee held on 07-09-2026

Agenda Item No.	Subject	Remarks
Agenda Item No. 01	Confirmation of the Minutes of the 83rd Meeting held on 20-07-2026	
Agenda Item No. 02	Application for Deletion of Space(M/s. Larsen & Toubro Limited)	Letter dated 18.09.2026 issued to the Unit.
Agenda Item No. 03	Application for Addition of Location(M/s. ERGO Technology & Services Private Limited)	Letter dated 18.09.2026 issued to the Unit.

**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 :

Monitoring performance of the unit in terms of Rule 54 of SEZ Rules, 2006.

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

Monitoring performance of the unit as specified in FSR.

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

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

d. Other Information: -

FINAL SCRUTINY REPORT/ 2026

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

Address: - Unit No. 501, 5th Floor, Kensington A Wing, Festus Properties Pvt. Ltd. SEZ, Powai, Mumbai-400076

Block period: - 2022-23 to 2026-27 (existing block)

Financial Year: - 2022-23 to 2025-26

(A): Observation on APR

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

(Rs. In Crores)

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
FOB value of export	62.10	69.69	75.32	81.18	80.18	368.47
FE Outgo	7.78	2.17	2.26	3.10	2.60	17.91
NFE	54.32	67.52	73.06	78.08	77.58	350.56

(I) Performance as compared to projections for the period FY 2022-23 to 2025-26.

(Rs. In Crores)

Year	Export		F.E. OUTGO						
	Projected	Actual (As per APR)	Raw Material (Goods/Services)			C.G. import			Other outflow
			Projected	Actual (As per APR)	As per NSDL Data	Projected (CG Import + Other	Actual (As per APR)	As per NSDL Data	Actual (As per APR)

						outflow)			
2022-23	62.10	56.17	-	-	-	7.78	0.00	0.00	0.00
2023-24	69.69	84.62	-	-	-	2.17	0.00	0.00	0.00
2024-25	75.32	91.59	-	-	-	2.26	0.00	0.00	0.00
2025-26	81.18	96.75	-	-	-	3.10	0.00	0.00	0.00
Total	288.29	329.13	0	0	0	15.31	0.00	0.00	0.00

(II) Cumulative NFE achieved during the block period FY 2022-23 to 2025-26.

(A) Cumulative NFE achieved as per APR

(Rs. in Crores)

Year	Cumulative Projections NFE	Cumulative NFE Achieved As per APR (Column 9)	Cumulative % NFE Achieved
2022-23	54.32	56.17	103.41%
2023-24	121.84	140.79	115.55%
2024-25	194.90	232.38	119.23%
2025-26	272.98	329.13	120.57%

• Capital Goods Amortized Values table: -

Year	CG Imp. 4B(v)	Amortized Value
2022-23	0.00	0.00
2023-24	0.00	0.00
2024-25	0.00	0.00
2025-26	0.00	0.00
Total	0.00	0.00

(III) Whether the Unit achieved Positive NFE : YES

(B) Other Information:

LOA No. & Date	SEEPZ/NEWSEZ/FESTUS-SEZ/XPO/2021-22/20192 dated 07.12.2021 (Original LOA)
Validity of LOA	30.06.2027
Item(s) of manufacture/ Services	Information Technology, Information Technology Enabled Services, namely revenue accounting, other Business Services, Support Centres.
Date of commencement of production	01.07.2022
Execution of BLUT	YES
Pending CRA Objection, if any	NO
Pending Show Cause Notice/ Eviction Order/Recovery Notice/ Recovery Order issued, if any	NIL

- No. of employees: As below

Year	Projected Men	Projected Women	Men	Women	Total	Average %
2022-23	340	165	218	84	302	59.80%
2023-24			227	93	320	63.37%
2024-25			253	99	352	69.70%
2025-26			221	99	320	63.37%

Area allotted (in sq. ft.)		72,207 Sq. ft. (taken from the Letter of intent as lease deed has not been submitted)			
Area available for each employee per sq ft basis (area / no. of employees)		2022-23	2023-24	2024-25	2025-26
		239.096	225.65	205.134	225.65
Investment date (Rs. Crores)	till In Building	5.48			
	Plant & Machinery	8.69			
	TOTAL	14.17			
Per Sq. ft. Export during the FY		2022-23	2023-24	2024-25	2025-26
(APR export/per sq. ft*Crores)		7,779.02	11,719.09	12,684.37	13,398.98
Quantity and value of goods exported under Rule 34 (unutilized goods)		N.A.			
Value Addition during the monitoring period		N.A.			
Whether all the APRs being considered now have been filed well within the time limit, or otherwise. If no, details of the Year along with no of days delayed being given.		YES			

(C) Reconciliation of Export & Import data.

a. EXPORT

(Rs. in Crores)

Year/Period	Figures reported in APR (FOB Value)	Figures as per SOFTEX Data	Difference if any	Reason for Difference/Remark
2022-23	56.17	56.33	(0.16)	Credit Note- Rs. 0.13 Exchange Rate Variation- Rs. 0.03 Total- Rs. 0.16
2023-24	84.62	84.72	(0.10)	Exchange Rate Variation- Rs. 0.10 Total- Rs. 0.10
2024-25	91.59	91.81	(0.22)	Exchange Rate Variation- Rs. 0.22 Total- Rs. 0.22
2025-26	96.75	97.18	(0.43)	Exchange Rate Variation- Rs. 0.43 Total- Rs. 0.43

b. **IMPORT (RM).**

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Trade Data (NSDL)	Difference if any	Reasons for difference
2022-23	-	-	-	-
2023-24	-	-	-	-
2024-25	-	-	-	-
2025-26	-	-	-	-

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

(Rs. In Crores)

Year/Period	Figures as per APR	Figures as per Trade Data	Difference if any	Reasons for difference
2022-23	0.00	0.00	0.00	-
2023-24	0.00	0.00	0.00	-
2024-25	0.00	0.00	0.00	-
2025-26	0.00	0.00	0.00	-

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

1	Value of BLUT Executed (Duty foregone) (including CG / Raw Material / Services)	Date of Acceptance- BLUT Amount
	Total Value of BLUT executed in Crore:	24.12.2021-26.44 Crores 20.10.2022-26.44 Crores 30.03.2023-26.44 Crores

2	Total Duty foregone on goods & Services procured (Category wise BLUT value utilized separately for imported and indigenous goods and services) This should be based on BLUT worksheet which provides for estimated value and duty foregone separately for each category of procurement.		Goods (imported and indigenous) Rs. in Crores	Services (Rs. Crores) in
		FY		
		2022-23	0.24	3.95
		2023-24	0.67	2.86
		2024-25	0.12	3.13
		2025-26	0.09	1.36
		Total	1.12	11.30
3	Has the unit procured goods and or services without having sufficient balance in their BLUT? If yes, Month & Year when the BLUT was Exhausted Details of the Consignments and Total Value of Goods procured without having sufficient or nil balance in BLUT.	No		
4	Employment made as on date (As on end of block period / year up to which monitoring is being done) (March 2024)	Gender	As per LOA (Form F)	As on 31.03.2026
		Men	340	221
		Women	165	99
		Total	505	320

E	Details of pending Foreign Remittance beyond Permissible period, if any To cross-check the same and verify whether necessary permission from AD Bank / RBI has been obtained.	The unit has undertaken that no Foreign Remittance beyond the permissible period is pending for realization.
F (a)	Whether all SOFTEX has been filed for the said period. If no, details thereof. SO to also check whether unit has obtained SOFTEX Condonation from DC office / RBI and if approved, whether they have filed such pending SOFTEX.	No SOFTEX forms are pending for filing. All the SOFTEX Forms of any particular month on which they have raised invoices are already filed.
(b)	Whether all SOFTEX has been certified, if so till which month has the same been certified. If not, provide details of the SOFTEX and reasons for pendency.	All the SOFTEX Forms till March 2026 have been certified.
(c)	Whether unit has filed any request for Cancellation of SOFTEX?	NO

G	Whether any Services provided in DTA/SEZ/EOU/STPI etc. against payment in INR in r/o IT/ITES Unit during the period. If yes, details thereof (year wise details to be provided)	The unit did not provide any Services in DTA/SEZ/EOU/STPI etc. against payment in INR during the reporting period.														
H	SO to verify and certify whether the unit has updated the BLUT ledger module in SEZ Online.	N.A.														
I	Has the unit cleared any capital goods procured duty free in DTA against payment of duty, or otherwise? Full Details to be provided along with value of assets and duty discharged.	Yes, the unit has cleared scrap as below: - <table><tr><th colspan="3">In Crores</th></tr><tr><th>FY</th><th>Ass. Value</th><th>Duty Paid</th></tr><tr><td>2025-26</td><td>0.005</td><td>0.002</td></tr><tr><td>Total</td><td>0.005</td><td>0.002</td></tr></table>			In Crores			FY	Ass. Value	Duty Paid	2025-26	0.005	0.002	Total	0.005	0.002
In Crores																
FY	Ass. Value	Duty Paid														
2025-26	0.005	0.002														
Total	0.005	0.002														
J	Is the unit sharing any of their infrastructures with other units or are utilizing infrastructure of another unit in the same or other SEZ. If so, details thereof, including the details of the unit with whom the sharing is being made, and the payment terms If approval for sharing of common infrastructure has been obtained from UAC / DC office, the date of UAC / Approval letter to be indicated	NO														
K	Whether all DSPF for services procured during the said monitoring period under consideration has been filed by the unit and whether the same has been processed for approval by the SO Office.	The unit has declared that they have regularly filed DSPF Forms for all the services procured, and also these DSPF Forms are regularly approved by the SO Office. Also, they are working on pending service invoices.														
L	Whether unit has filed all DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period. If no, details thereof	They have filed all the DTA procurement w.r.t. the goods procured by them during the monitoring period for the relevant period.														
M	Details of the request IDs pending for OOC in respect of DTA procurement on the date of submission of monitoring report	NIL														

N	Has the unit set up any cafeteria / canteen / food court in unit premises? If yes, whether permission from UAC / DC office has been issued, or otherwise office has been issued, or otherwise Whether unit has availed any duty-free goods / services for setting up such facility? If yes, whether unit has discharged such duty / tax benefit availed? details to be given including amount of duty / tax recovered or yet to be recovered	NO
P	Whether any violation of any of the provisions of law has been noticed / observed by the Specified Officer during the period under monitoring	NO

Findings

1.	This 4 year's performance scrutiny. 2022-23 to 2025-26-four years of the existing block period.
2.	The unit has achieved export revenue of Rs. 56.17/- Crores as against projected export of Rs. 62.10/- Crores i.e. 90.45% during the period for FY 2022-23. The unit has achieved export revenue of Rs. 84.62/- Crores as against projected export of Rs 69.69/- Crores i.e. 121.42% during the period for FY 2023-24. The unit has achieved export revenue of Rs. 91.59/- Crores as against projected export of Rs. 75.32/- Crores i.e. 121.60% during the period for FY 2024-25. The unit has achieved export revenue of Rs. 96.75/- Crores as against projected export of Rs. 81.18/- Crores i.e. 119.18% during the period for FY 2025-26.
3.	Cumulative Net Foreign Exchange Rs. 56.17/- Crores is positive for FY 2022-23. Cumulative Net Foreign Exchange Rs. 140.79/- Crores is positive for FY 2023-24. Cumulative Net Foreign Exchange Rs. 232.38/- Crores is positive for FY 2024-25. Cumulative Net Foreign Exchange Rs. 329.13/- Crores is positive for FY 2025-26.
4.	There are no CRA paras pending.
5.	There is no SCN pending.
6.	APRs have been submitted and filed within the prescribed time.
7.	All DSPFs have been filed and endorsed.
8.	The APR for the FY 2026-27 (Till June 2026) is pending for monitoring as the unit has not submitted the same to the office yet.
9.	The unit has applied for EXIT from SEZ Scheme vide letter dated 03.07.2026
10.	They have not submitted a copy of the valid registered lease deed. The area mentioned in this Final Scrutiny Report is based on the Letter of Intent received from the Developer along with the unit's original application for setting up a new unit in the SEZ.

e. **Recommendation:**

The proposal of the Unit is based on the Final Scrutiny Report prepared based on the verification report received from the Specified Officer in terms of Rule 54 of SEZ Rules, 2006, submitted to the Approval Committee for consideration.
