K.C.L.C

Date: 11/01/2025

To,
The Board of Directors
GB LOGISTICS COMMERCE LIMITED
B-3, Saptak Plaza, Shivaji Nagar, Shankar Nagar,
Nagpur, Maharashtra 440010

CC:
SKI CAPITAL SERVICES LIMITED
718, Dr. Joshi Road, Karol Bagh
New Delhi 110015

Re: Proposed Initial Public Offer of equity shares by GB LOGISTICS COMMERCE LIMITED

Subject: Legal Due Diligence Report of GB LOGISTICS COMMERCE LIMITED (GBLCL)

Dear Sir(s),

I have carried out Legal Due Diligence of the records and documents of GB Logistics Commerce Limited (GBLCL), a Company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-3, Saptak Plaza, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra 440010 ***(hereinafter referred to as 'the Company'/ 'GBLCL' as the context may require)*** in connection with the proposed Initial Public Offer ('IPO') on the **BSE Emerge**, in terms of ***Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018***, and other applicable legal and regulatory requirements including Acts and Rules and Regulations framed thereunder.

Based on the records and the digital information made available to me by GBLCL and/or its Directors, Promoters, Key Management Personnel or KMPs contents whereof I *bona-fide* believed to be true, I report as under:

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K CHATTERJEE LEGAL CONSULTANTS LLP
[LLP IN: ACH-6899]
305-A, D. Mall, Netaji Subhash Place, New Delhi- 110034
Landline No. 011-41579167 Mobile No. +91-9038090848,
E-mail ID: vakalatindia@gmail.com; info@kclcllp.com

The company was originally incorporated on **24/12/2019** *as 'GB Logistics Private Limited'* under the Companies Act, 2013 (Registrar of Companies, Central Registration Centre) (CIN: U63030MH2019PTC334896).

The company converted itself to a Public Limited Company with effect from 01/11/2023 and was allotted the CIN: U63030MH2019PLC334896. Its Registration Number is 334896. Accordingly, the company is now known as ***GB Logistics Limited***. The name of the Company was later changed into '*GB Logistics Commerce Limited*' with effect from 08/12/2023.

GB Logistics Commerce Limited specializes in full truckload freight services for large and medium-sized enterprises. Utilizing both proprietary and third-party transportation services, the company efficiently conducts logistics operations. GB Logistics Commerce Limited positions itself as a partner for businesses across sectors, providing comprehensive cargo movement solutions

FORMATION OF THE BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Following is the formation of the Board of Directors of GB Logistics Commerce Limited:

S. No.	Name of Directors	DIN/PAN	Designation	Date of Appointment
1	Mr. Prashant Natwarlal Lakhani	00559519	Managing Director	24/12/2019
2	Ms. Kanchan Dushyant Kukreja	07352517	Whole-Time Director	22/03/2023
3	Mr. Kashyap Budhaji Pakhide	10299170	Non Executive Director	30/08/2023
4	Mr. Dinesh Chander Notiyal	10289995	Independent Director	01/12/2023
5	Ms. Avani Savjibhai Godhaniya	10387729	Independent Director	01/12/2023

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6	Mr. Navin Keshrimal Mehta	AKHPM8336N	Chief Financial Officer	01/12/2023
7	Payal Maheshwari	DHZPM7470K	Company Secretary	01/12/2023

PLACE(S) OF BUSINESS:

S. No.	Description	State	Owned by	Location	Status	Consideration	Validity
1	Registered Office	Maharashtra	Girish Singh	B-3, Saptak Plaza, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra 440010	Rent	95,614/-	20/12/2023 to 19/07/2026
2	Accomodation	Haryana	Preet Mohan Singh Kapoor	IT Unit No. 231, 2nd Floor, Gurgaon	Rent	40,800/-	01/04/2024 to 28/02/2025
3	Office	Telangana	Smt. Danam Radha	H. No. 3-123/138/A, Srinivas Nagar Colony, Near PNB Bank, Kompally 500014	Rent	7500/-	01/06/2024 to 31st May, 2025
4	Accomodation	Kolkatta	M/s Genlite Associates Private Limited	12, Hemanta Basu Sarani, 1st Floor, P.S. Hare Street, Kolkatta 700069	Leave and License	15000/-	20/02/2024 to 19/01/2025

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5	Accomodation	Chhattisgarh	Late Mr. Ramesh Kumar Sharma	535, 5th Floor at Golden Trade Centre, New Rajendra Nagar, Raipur 492001	Rent	17364/-	19/08/2024 to 18/07/2025
6	Accomodation	Hyderabad	Mrs. T.S. Perumal	66, Natrajan Nagar, Madhavaram, Chennai 600060	Rent	12000/- (plus GST)	01/03/2024 to 31/01/2025

PROMOTER AND PROMOTER GROUP:

GBLCL has one individual promoter namely, (1) ***Prashant Natwarlal Lakhani.*** The 'Promoter Group' of the company is according as under:

1. **Prashant Natwarlal Lakhani, Promoter and his Group:**

S. No.	Name of Promoter/Promoter Group	Classification	Relationship with Promoter
Promoter (Individual)			
1	Prashant Natwarlal Lakhani	Promoter	Promoter
Individuals forming parts of the Promoter Group under Regulation 2(1)(pp)(ii) of ICDR, 2018			
1	NA	Promoter Group	Father
2	Manjula Natwarlal Lakhani	Promoter Group	Mother
3	Heena Prashant Lakhani	Promoter Group	Spouse
4	NA	Promoter Group	Brother
5	Bharti Virendra Unnarkar	Promoter Group	Sister
6	NA	Promoter Group	Daughter
7	Dharyan Prashant Lakhani (minor)	Promoter Group	Son

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8	NA	Promoter Group	Father of Spouse
9	NA	Promoter Group	Mother of Spouse
10	Jitendra Balkrishna Kariya	Promoter Group	Brother of Spouse
11	Harshida Prakashbhai Kakkad	Promoter Group	Sister of Spouse
12	NA	Promoter Group	Sister of Spouse
Bodies Corporate forming parts of the Promoter Group *			
1	GB Hospitality (India) Private Limited		
2	GB Charitable Foundation		
3	GB Resource Management Private Limited		

GROUP COMPANIES

GB Logistics Commerce Limited has *GB Hospitality (India) Private Limited* as *'Group Company'* within the meaning of Regulation 2(1)(t) of the SEBI(ICDR) Regulations 2018 and Accounting Standard [INS24]:

REGISTRATION (INCORPORATION) OBTAINED UNDER THE COMPANIES ACT, 1956 AND COMPANIES ACT, 2013

S. No.	Incorporation	Company Identification Number	Law	Issued by	Issued on	Expiry Date
1	Original Certificate of Incorporation	U63030MH2019PTC334896	Companies Act, 2013	Registrar of Companies, Central	24/12/2019	Replaced by Fresh Certificate of Incorporation

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				Registration Centre		
2	Fresh Certificate of Incorporation issued to GBLCL upon its conversion from a private limited company to a public limited company	U63030MH2019PLC334896	Companies Act, 2013	Registrar of Companies, Central Registration Centre	16/11/2023	Replaced by Fresh Issue of Certificate of Incorporation
3	Fresh Certificate of Incorporation issued to GBLCL upon change of the name of the Company	U63030MH2019PLC334896	Companies Act, 2013	Registrar of Companies, Central Registration Centre	14/12/2023	Till Cancelled

GB HOSPITALITY (INDIA) PRIVATE LIMITED (MATERIAL SUBSIDIARY)

INCORPORATION DETAILS OF OUR MATERIAL SUBSIDIARY

S.No.	Nature of registration or licence	Registration Number	Governing Law	Issuer	Date of issue	Expiry

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1.	Original Certificate of Incorporation	U55101MH2016PTC273960	Companies Act, 2013	Registrar of Companies, Mumbai	March 06, 2016	Valid Till cancelled

REGISTRATION UNDER TAX STATUTES FOR GBLCL:

S. No.	Nature of Registration/ License	Registration/ License No.	Issuing Authority	Date of issue	Date of Expiry
1	Permanent Account Number (PAN)	AAICG1436H	Income Tax Department, Government of India	24/12/2019	Till canceled
2	Tax Deduction and Collection Account Number (TAN)	NGPG14777A*	Income Tax Department, Government of India	26/12/2019	Till cancelled
	Goods and Services Tax (GST) Registration Certificates issued in respect of different states:				
1	Chhattisgarh	22AAICG1436H1ZY*	Goods and Service Tax Department	20/12/2021	NA

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2	Maharashtra	27AAICG1436 H1ZO*	Goods and Service Tax Department	24.06.2020	NA

*In the name of GB Logistics Private Limited

TAX RELATED APPROVALS IN RELATION TO OUR MATERIAL SUBSIDIARY

S.No	Description	Address of Place of Business / Premises	Registration Number	Issuing Authority	Date of issue	Date of Expiry
1.	Permanent Account Number (PAN)		AAGCG3267J	Income Tax Department	March 6, 2016	Valid till Cancelled
2.	Tax Deduction and Collection Account Number (TAN)	M/S GB Hospitality (India) Private Limited, Plot No.22 Second Floor, Govind Niwas, Ca Road, Opp. Gitanjali Theatre, Nagpur-440018 Maharashtra	NGPG13574B	Income Tax Department	October 02, 2018	Valid till Cancelled
3	GST Registration Certificate (Maharashtra)	M/S GB Hospitality (India) Private Limited Plot No.35 / Flat No. 301, Deviprabha	27AAGCG3267 J1ZC	Goods and Services Tax department	August 29, 2017	Valid till Cancelled

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		Pride Cement Road, Nagpur, Nagpur, Maharashtra, 440010				
4	GST Registration Certificate (Chhattisgarh)	M/s GB Hospitality (India) Private Limited, 5th Floor, Shop no 535, Golden Trade Centre, New Rajendra Nagar, Raipur, Raipur, Chhattisgarh, 492005	22AAGCG3267J1ZM	Goods and Services Tax department	May 17, 2023	Valid till Cancelled
5.	Registration Under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (P.T.E.C.)	M/s. GB Hospitality (India) Private Limited, B-3, Third Floor, Saptak Plaza, Shankar Nagar Square,Nagpur-440010	99624468082P	Maharashtra, Sales Tax Department	February 16, 2023	Valid till Cancelled
6.	Registration Under Maharashtra State Tax on Professions,	M/s. GB Hospitality (India) Private Limited, B-3, Third Floor,	27492097158P	Maharashtra, Sales Tax Department	February 14, 2023	Valid till Cancelled

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	Trades, Callings and Employments Act, 1975 (P.T.R.C.)	Saptak Plaza, Shankar Nagar Square, Nagpur-440010				

LICENSES/ APPROVALS/CERTIFICATES WITH REGARD TO CORE BUSINESS:

Sl. No.	Nature of Registration/ License	Registration/ License No.	Issuing Authority	Date of issue	Date of Expiry
1	Registration Under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (P.T.E.C.)	99124471849P	Maharashtra, Sales Tax Department	21/02/2023	Till cancelled
2	Registration Under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (P.T.R.C.)	27682088178P	Maharashtra, Sales Tax Department	31/01/2023	Till cancelled
3	Udyam Registration	UDYAM-MH-20-0033785	Ministry Of Micro,Small	04/06/2021	Till cancelled

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	Certificate		And Medium Enterprises		
4	Import Export Code (IEC)	AAICG1436H	Ministry of Commerce and Industry Directorate General of Foreign Trade	05/10/2023	Till cancelled
5	ISO 9001:2015 (Quality Management System for Transportation , Freight Forwarding, Custom Clearence & Warehousing Logistics Solutions)	23EQOV22	Magnitude Management Services Private Limited	07/10/2023	07/10/2026
6	Common Carrier Certificate	01/CRA/RTO/NGP/ C/2024	Regional Transport Authority and Regional Transport Officer, Nagpur	04/01/2024	03/01/2034

LICENSES/ APPROVALS/CERTIFICATES UNDER INDUSTRIAL AND LABOUR LAWS:

S. No.	Nature of Registration/ License	Registration/ License No.	Issuing Authority	Date of issue	Date of Expiry

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1	Registration under The Maharashtra Shops and Establishment Act 1948	2152300315320510	Department of labour, Government of Maharashtra	04/06/2021	Till cancelled
2	Registration under The Maharashtra Shops and Establishment Act 1948	234230039342332	Department of labour, Government of Maharashtra	23/12/2023	Till cancelled
3	Registration under the Telangana Shops And Establishments Act, 1988	SEA/MED/ALO/QB /0763494/2023	Government of Telangana, Labour Department	26/12/2023	Till cancelled
4	Registration under Employee State Insurance Act (ESIC)	2300033563000070 4	Employees' State Insurance Corporation, Nagpur	28/10/2023	Till cancelled
5	Registration under the Employees Provident fund (EPF)	NGNAG312076500 0	Employees' Provident Fund Organization Nagpur	28/10/2023	Till cancelled

REGISTRATIONS RELATED TO LABOUR LAWS OF OUR MATERIAL SUBSIDIARY

S.No.	Description	Address	License Number	Issuing Authority	Date of issue	Date of Expiry

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1	Udyam Registration Certificate	M/s GB Hospitality (India) Private Limited, 3rd Floor, Plot No. 18, Saptak Plaza, Om Sai Nagar, Ambazari Road, Near Shankar Nagar Bus Stop, Nagpur	UDYAM-MH-20-0011334	Ministry Of Micro,Small And Medium Enterprises	November 04, 2020	Valid till Cancelled
2	Registration under The Maharashtra Shops and Establishment Act 1948	M/s GB Hospitality (India) Private Limited Plot No-18, Saptak Plaza Third Floor, Above Das Jewellers,Shankar Nagar,Nagpur-440010	2352300318352183	Department of labour, Government of Maharashtra	December 23,2023	Valid till Cancelled
3	Registration under The Maharashtra Shops and Establishment Act 1948	M/s GB Hospitality (India) Private Limited, 301 Dev Bha Road, Samut Road, Shivaji Nagar, Nagpur (Mayor.), Nagpur (City), Nagpur, 440010	1852300312636829	Department of labour, Government of Maharashtra	November 30, 2018	Valid till Cancelled

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4	Registration under Chhattisgarh Shop and Establishment Act, 1958	535, 5th Floor, Golden Trade Centre, New Rajendra Nagar, Raipur	000446/RPR/CE/2024	Department of labour, Government of Chhattisgarh	30/01/2024	Valid till Cancelled

LICENSES APPLIED FOR

Particulars of License	Date of Application	Name of the Entity	Issuing Authority	Acknowledgment Number
Trade License	14/01/2025	GB Hospitality Private Limited	Raipur Municipal Corporation	4621012501000337
Trade License	14/01/2025	GB Logistics Commerce Limited	Raipur Municipal Corporation	4621012501000338

AGREEMENTS IN USUAL COURSE OF BUSINESS:

S. No.	Counter-party	Nature of Agreement	Expiry Date
1	Adroit Pharmaceuticals Private Limited	Warehousing, PAN India Transportation, loading,	Till 31/03/2025

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		unloading, sales and purchases of grains	
2	Ginni Logistics Private Limited	Warehousing, PAN India Transportation, loading, unloading, sales and purchases of grains	Till 31/03/2025
3	Indo Rama Synthetics (India) Limited	Service Agreement for Transportation and Logistics	Till 14/08/2026
4	Johnson Lifts Private Limited	Transportation of Lifts from Butibori factory to various destinations	Till 31/03/2025
5	Mahindra Logistics Limited	Transportation Services	Till 31/07/2026
6	Mantri Warehousing & Packaging Private Limited	Warehousing, PAN India Transportation, loading, unloading, sales and purchases of grains	Till 31/03/2025
7	Paramount Pulses Private Limited	Warehousing, PAN India Transportation, loading, unloading, sales and purchases of grains	Till 31/03/2025
8	Rakyan Beverages Private Limited	Transportation Service	Till Cancellation

INSURANCE POLICIES PURCHASED BY GBLCL:

S. No.	NAME OF POLICY	POLICY NO.	COVERAGE STARTS	COVERAGE ENDS	SUM INSURED (INR)

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1	Commercial vehicle package policy	160300312401 00000176	21/04/2024	20/04/2025	3475000/-
2	GCV Public carrier other than 3 wheeler	160300312401 00002191	04/01/2025	03/01/2026	3298962/-
3	Commercial vehicle package policy	160300312401 00000177	21/04/2024	20/04/2025	3475000/-
4	GCV Public carrier other than 3 wheeler	160300312401 00002190	04/01/2025	03/01/2026	3298986/-

INTELLECTUAL PROPERTY OF GBLCL

GBLCL has applied for 3 Trade Marks particulars whereof are as under:

S. NO.	NATURE OF IP	TRADE MARK	CLASS	DATE OF CERTIFICATE	TRADE MARK NO.	STATUS
1	Trademark	Device "GB LOGISTIC"	39	10/10/2023	6143468	Objected
2	Trademark	Word "GB Logistics"	39	10/10/2023	6143469	Registered
3	Trademark	Word "We care for you"	39	10/10/2023	6143470	Objected

DOMAINS REGISTERED WITH THE NAME OF THE COMPANY

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S. NO.	DOMAIN NAME	REGISTRANT NAME	CREATION DATE	REGISTRY EXPIRY DATE
1.	https://gblogisticsindia.com/	whois.PublicDomainRegistry.com	12/12/2020	28/12/2025

INTELLECTUAL PROPERTY OF OUR MATERIAL SUBSIDIARY

S. No	Domain Name	Sponsoring Registrar and ID	Registrant Name	Creation Date	Registry Expiry Date
1	gbhospitality.in	D414400000006811777-IN IANA ID: 801217	Endurance Digital Domain Technology LLP	October 13,2018	October 13,2025

APPLICABLE LAWS AND RESPECTIVE PREAMBLES

The following description is a summary of the relevant regulations and policies as prescribed by the GoI and other regulatory bodies that are applicable to our business. The information detailed below has been obtained from various legislations, including rules and regulations promulgated by regulatory bodies, and the bye laws of the respective local authorities that are available in the public domain. The regulations set out below may not be exhaustive and are merely intended to provide general information to the shareholders and neither designed, nor intended to substitute for professional legal advice.

THE COMPANIES ACT

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The consolidation and amendment in the law relating to the Companies Act, 2013 made way to the enactment of the Companies Act, 2013 and rules made thereunder. The Companies Act primarily regulates the formation, financing, functioning and restructuring of Companies as separate legal entities. The Act provides regulatory and compliance mechanisms regarding all relevant aspects including organizational, financial and managerial aspects of companies. The provisions of the Act state the eligibility, procedure and execution for various functions of the company, the relation and action of the management and that of the shareholders. The law laid down transparency, corporate governance and protection of shareholders & creditors. The Companies Act plays the balancing role between these two competing factors, namely, management autonomy and investor protection.

SEBI REGULATIONS

Securities And Exchange Board of India is the regulatory body for securities market transactions including regulation of listing and delisting of securities. It forms various rules and regulations for the regulation of listed entities, transactions of securities, exchange platforms, securities market and intermediaries thereto. Apart from other rules and regulations, listed entities are mainly regulated by the SEBI Act, 1992, Securities Contract Regulation Act, 1956, Securities Contracts (Regulation) Rules,1957, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011 and SEBI (Prohibition of Insider Trading) Regulations, 2015.

TAX RELATED REGULATIONS

Income Tax Act, 1961

Income Tax Act, 1961 is applicable to every Domestic / Foreign Company whose income is taxable under the provisions of this Act or Rules made under it depending upon its "Residential Status"

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and "Type of Income"involved. U/s 139(1) every Company is required to file its Income tax return for every Previous Year by 31st October of the Assessment Year. Other compliances like those relating to Tax Deduction at Source, Advance Tax, Minimum Alternative Tax and like are also required to be complied by every Company.

Goods and Service Tax Act, 2017

The Central Goods and Services Tax Act, 2017 is an Act to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto. In line with CGST Act, each state Governments has enacted State Goods and Service Tax Act for respective states. Goods and Services Tax (GST) is a comprehensive indirect tax on manufacture, sale and consumption of goods and services throughout India to replace taxes levied by the central and state governments on goods as services. This method allows GST-registered businesses to claim tax credit to the value of GST they paid on purchase of goods or services or both as part of their normal commercial activity. The mechanism provides for two level taxation of interstate and intra state transactions. When the supply of goods or services happens within a state called intra-state transactions, then both the CGST and SGST will be collected. Whereas if the supply of goods or services happens between the states called as inter-state transactions and IGST will be collected. Exports are considered as zero-rated supply and imports are levied the same taxes as domestic goods and services adhering to the destination based taxation principle in addition to the Customs Duty which has not been subsumed in the GST.

Customs Act, 1962

The provisions of the Customs Act, 1962 and rules made there under are applicable at the time of import of goods i.e. bringing into India from a place outside India or at the time of export of goods i.e. taken out of India to a place outside India. Any Company requiring to import or export any goods is first required to get it registered and obtain an IEC (Importer Exporter Code) in terms of provisions of the Foreign Trade Development and Regulation Act, 1992. Imported goods in India attract basic customs duty, additional customs duty and cesses in terms of the provisions of the Customs Act, 1962, Customs Tariff Act, 1975 and the relevant provisions made thereunder. The rates of basic customs duty are specified under the Customs Tariff Act 1975. Customs duty is

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calculated on the asseesablevalue of the goods. Customs duties are administrated by Central Board of Indirect Taxesand Customs under the Ministry of Finance.

State Tax on Profession, Trades, Callings and Employment Rules, 1975

The professional tax slabs in India are applicable to those citizens of India who are either involved in any profession or trade. The State Government of each State is empowered with the responsibility of structuring as well as formulating the respective professional tax criteria and is also required to collect funds through professional tax. The professional taxes are charged on the incomes of individuals, profits of business or gains in vocations. The professional tax is charged as per the List II of the Constitution. The professional tax is classified under various tax slabs in India. The tax payable under the State Acts by any person earning a salary or wage shall be deducted by his employer from the salary or wages payable to such person before such salary or wages is paid to him, and such employer shall, irrespective of whether such deduction has been made or not when the salary and wage is paid to such persons, be liable to pay tax on behalf of such person and employer has to obtain the registration from the assessing authority in the prescribed manner.

BUSINESS/TRADE RELATED LAWS/REGULATIONS

The Explosives Act, 1884 (the "Explosives Act") and the Explosives Rules, 2008 (the "Explosive Rules")

The Explosives Act is a comprehensive law which regulates by licensing for the manufacturing possession, sale, transportation, export and import of explosives. As per the definition of 'explosives' under the Explosives Act, any substance, whether a single chemical compound or a mixture of substances, whether solid or liquid or gaseous, used or manufactured with a view to produce a practical effect by explosion or pyrotechnic effect shall fall under the Explosives Act. The Central Government may, for any part of India, make rules consistent with this act to regulate or prohibit, except under and in accordance with the conditions of a license granted as provided by those rules, the manufacture, possession, use sale, transport, import and export of explosives, or any specified class of explosives. Extensive penalty provisions have been provided for manufacture, import or export, possession, usage, selling or transportation of explosives in

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contravention of the Explosives Act. In furtherance to the purpose of this Act, the Central Government has notified the Explosive Rules in order to regulate the manufacture, import, export, transport and possession for sale or use of explosives.

The Warehousing (Development and Regulation) Act, 2007

The Warehousing (Development and Regulation) Act, 2007 has come into force with effect from 25th October, 2010. The Government has also decided to constitute Warehousing Development and Regulatory Authority (WDRA) under the Act with effect from today, 26th October, 2010 with the publication of the relevant notification in the official Gazette. The introduction of negotiable warehouse receipt system in the country will not only help farmers avail better credit facilities and avoid distress sale but will also safeguard financial institutions by mitigating risks inherent in credit extension to farmers. The pledging / collaterization of agricultural produce with a legal backing in the form of negotiable warehouse receipts will lead to increase in flow of credit to rural areas, reduce cost of credit and will spur related activities like standardization grading, packaging and insurance and in development of chain of quality warehouses.

Warehousing Regulations

Public Warehouse Licensing Regulations, 2016, the Special Warehouse (Custody and Handling of Goods) Regulations, 2016 and the Private Warehouse Licensing Regulations, 2016 (collectively, the "Warehousing Regulations") govern the issue of public, private and special warehouse licenses to different categories of applicants. The Warehousing Regulations stipulate the conditions for grant of warehouse licenses and also set out other requirements in relation to validity, surrender and transferability of the said licenses.

Carriage by Road Act, 2007

Carriage by Road Act, 2007 came into force on March 1, 2011 superseding the erstwhile Carriers Act, 1865. The Carriage by Road Rules, 2011 came into force on the same day. This Act provides for the regulation of common carriers, limiting their liability and declaration of value of goods delivered to them to determine their liability for loss, or damage to, such goods occasioned by their negligence or criminal acts, their servants or agents and for incidental matters. Carriage by Road Act 2007 does not apply to the Government or private carriers. No person shall engage in the business of collecting, storing, forwarding or distributing goods to be carried by goods carriages

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under a goods receipt or transporting for hire of goods from place to place by motorized transport on road, for all persons indiscriminatingly and includes a goods booking company, contractor, agent, broker, and courier agency engaged in the door-to-door transportation of documents, goods or articles utilizing the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles, but does not include the Government. As per the Carriage by Road Rules, 2011, the liability of a common carrier for loss or damage to any consignment is limited to 10 times of the freight paid, or payable, provided such amount shall not exceed the value of the goods declared in the goods forwarding note.

International Commercial Terms ("Incoterms")

Incoterms are standard trade definitions most commonly used in international sales contracts. Devised and published by the International Chamber of Commerce ("ICC"), they are at the heart of world trade. ICC introduced the first version of Incoterms in 1936. Most contracts made after January 01, 2000 will refer to the latest edition of Incoterms, which came into force on that date. The correct reference is "Incoterms 2000". Unless the parties decide otherwise, earlier versions of Incoterms - like Incoterms 1990 - are still binding if incorporated in contracts that are unfulfilled and are dated before January 01, 2000. The latest version of Incoterms is designed to bring Incoterms in line with the latest developments in commercial practice. Correct use of Incoterms goes a long way to providing the legal certainty upon which mutual confidence between business partners must be based. Among the best-known Incoterms are EXW (Ex works), FOB (Free on Board), CIF (Cost, Insurance and Freight). DDU (Delivered Duty Unpaid), and CPT (Carriage Paid To).

The Customs Act, 1962 and related regulations

The Customs Act, 1962, as amended, ("Customs Act") regulates import of goods into and export of goods from India. Further, the Customs Act regulates the levy and collection of customs duty on goods imported into, or exported from India in accordance with the Customs Tariff Act, 1975. Under the Customs Act, the Central Board of Excise and Customs ("CBEC") is empowered to appoint, by notification, inter alia, ports or airports as customs ports or customs airports and places as ICDs. Further, all imported goods unloaded in a customs area are required to remain in the custody of a person approved by the Commissioner of Customs, appointed under the Customs Act,

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until cleared for home consumption or warehoused or transhipped. The CBC can also, by notification, declare places to be warehousing stations. At such warehousing stations the assistant or deputy Commissioner of Customs may appoint public warehouses or license private warehouses. The license granted to a private warehouse is liable to be cancelled in case of any violation of the provisions of the Customs Act or the rules or regulations thereunder, or breach of any of the conditions of licenses or by giving the licensee a written notice of one month. Any importer of goods specified in the Customs Act and which have been entered for warehousing and assessed to duty, is required to execute a bond which is cancelled once all amounts due on such goods have been paid in full and the warehoused goods have been cleared for home consumption or export, as the case maybe. Further, the assistant/deputy Commissioner of Customs is authorized to permit any owner of any warehoused goods to carry out manufacture or other operations in relation to the goods stored at the warehouse, and were found necessary for development of domestic industry, the Central Government may exempt the imported materials consumed in such manufacture or other operations from the whole or part of the excess rate of duty. The warehoused goods shall be cleared for home consumption or exportation, as the case may be, upon presenting a bill of entry or bill of export, payment of requisite duty on the goods and obtaining a clearance order from the proper officer under the Customs Act. The Customs Act provides for levy of penalty and/or confiscation of, inter alia, prohibited or dutiable goods that are imported into or exported from an area that is not appointed as a customs port or customs airport or are imported or exported without payment of requisite duty. Additionally, any owner of motor vehicle is required to obtain written permission from the Commissioner of Customs for transhipment of imported goods by a motor vehicle, pursuant to the Goods Imported (Conditions of Transhipment) Regulations, 1995.

Uniform Customs and Practice for Documentary Credits ("UCP")

This revision of the Uniform Customs and Practice for Documentary Credits (commonly called "UCP") is the sixth revision of the rules since they were first promulgated in 1933. The UCP. 2007 Revision. ICC Publication no. 600 are rules that apply to any documentary credit ("credit") (including, to the extent to which they may be applicable, any standby letter of credit) when the text of the credit expressly indicates that it is subject to these rules. They are binding on all parties thereto unless expressly modified or excluded by the credit.

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The Indian Bills of Lading Act, 1856

Bill of lading in hands of consignee, conclusive evidence of the shipment as against master, etc.--Every bill of lading in the hands of a consignee or endorsee for valuable consideration, representing goods to have been shipped on board a vessel, shall be conclusive evidence of such shipment as against the master or other person signing the same, notwithstanding that such goods or some part thereof may not have been so shipped, unless such holder of the bill of lading shall have had actual notice at the time of receiving the same that the goods had not in fact been laden on board: Provided that the master or other person so signing may exonerate himself in respect of such misrepresentation, by showing that it was caused without any default on his part, and wholly by the fraud of the shipper, or of the holder, or some person under whom the holder claims.

Container Freight Station Guidelines ("CFS")

CFS has been defined under the CFS Guidelines issued by the Ministry of Commerce, as a common user facility with public authority status equipped with fixed installations and offering services for handling and temporary storage of import/export laden and empty containers carried under customs control and with customs and other agencies competent to clear goods for home use, warehousing, temporary admissions, re-export, temporary storage for onward transit and outright export. Functionally CFS is a transit facility, which offers services for containerization of break bulk cargo and vice-versa. Some of the primary functions of CFSs relate to receipt and dispatch/delivery of cargo, stuffing and stripping of containers, transit operations by rail/road to and from serving ports, customs clearance, consolidation and desegregation of LCL cargo, temporary storage of cargo and containers, reworking of containers and maintenance and repair of container units.

The Carriage by Air Act, 1972 (the "Air Carriage Act")

The Act came into force on 15th May, 1973 and shall extend to whole of India. The Air Carriage Act, and the rules framed thereunder, were enacted to regulate domestic and international carriage of passengers and goods by air. The Air Carriage Act inter alia sets out the liability of a consignor for all damages suffered by the carrier or the cargo freight on account of misstatements relating to the freight made by the consignor. The Air Carriage Act requires every consignor to provide

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accurate statements relating to the weight, dimensions, and packaging of goods while transporting a consignment by air.

Customs Brokers Licensing Regulations, 2013

In exercise of the powers conferred by sub-section (2) of section 146 of the Customs Act, 1962 (52 of 1962), and in supersession of the Customs House Agents Licensing Regulations 2004, the Customs Brokers Licensing Regulations, 2013 were notified vide Notification no.65/2013-Customs (N.T) dated 21.06.2013 amended by Notification no. 01/2016 dated 05.01.2016. This regulation is one of the principal legislations for the purpose of governing the regulation of customs house agents. No person shall carry on the business as Custom House Agent relating to the entry or departure of a conveyance or the import or export of goods at any customs station within the country unless it holds license granted under these regulations. A license granted under these regulations shall be valid for a period of ten years from the date of issue and shall be renewed from time to time The Commissioner of Customs may, on an application made by the licensee before the expiry of the validity of the license, renew the license for a further period of ten years from the date of expiration, if the performance of the licensee is found to be satisfactory with reference, inter alia, to the obligations specified in this regulation including the absence of instances of any complaints of misconduct. However, such license is not transferable. No separate license shall be required in places where in addition to a customs house handling imports by sea, there is also an international airport to handle imports by air, even if under the jurisdiction of a different Commissioner of Customs.

Handling of Cargo in Customs Area Regulations, 2009

Handling of Cargo in Customs Area Regulations, 2009, as amended, ("Cargo Handling Regulations") are applicable to the handling of goods that are meant for import or export at ports, airports, ICDs, land customs stations and other customs areas notified under the Customs Act. The Cargo Handling Regulations prescribe conditions that must be fulfilled by an applicant to the satisfaction of the Commissioner of Customs, pursuant to which the Commissioner of Customs may approve such applicant as a customs cargo service provider initially for a period of two years, and thereafter for periods of five years each, upon review of such approval before its expiry. These conditions include, inter alia adequacy of infrastructure, equipment and manpower, safety and

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security of the premises for loading, unloading, handling, storing of containers and cargo and obtaining insurance for an amount equal to the average value of the goods likely to be stored in the customs area based on projected capacity. Further, the customs cargo service provider is required to bear the cost of customs officers that are posted at such customs area on cost recovery basis and execute a bond for an amount equal to the average amount of duty involved on imported goods and 10% of the value of the goods to be exported.

Additionally, the customs cargo service provider has certain responsibilities, including, keeping a record of goods for import, export or transhipment and ensuring that goods are not removed from the customs area, or otherwise dealt with, without the written permission of the superintendent of customs or appraiser. Further, pursuant to a circular (no. 4/2011- Customs) dated January 10, 2011 issued by the CBEC, the CBEC has issued guidelines on safety and security of premises where imported or export goods are loaded, unloaded, handled or stored. These guidelines require that hazardous goods are stored at the approved premises of the customs cargo service provider in an isolated place duly separated from general cargo, the premises are equipped with adequate firefighting apparatus and necessary fire preventive equipment be provided, the material handling equipment (including cranes, reach stackers, tractors) and other machines used in the premises for handling of cargo are in conformity with the safety standards prescribed for such equipment and that the custodian provides appropriate contingency plan to handle emergency situations, including provision of medical first aid kits within the premises. The guidelines further prescribe that the space allocated for storage of hazardous cargo within the premises should be properly constructed and should provide specifications for the construction of such premises.

The Indian Carriage of Goods by Sea Act, 1925 ("COGSA")

The Indian Carriage of Goods by Sea Act, 1925 came into force on September 21, 1925 and extends to the whole of India. The Act provides the rules set out under the Schedule to the Act('Rules") in relation to and in connection with the carriage of goods by sea in ships carrying goods from any port in India to any port whether in or outside India. It also provides that every bill of lading, issued in India which contains or is evidence of any contract to which the Rules apply, shall contain an express statement that it is to have effect subject to the provisions of the said Rules. The Rules also set out the responsibilities, liabilities and the rights and immunities of the carrier.

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The Multimodal Transportation of Goods Act, 1993 ("MTG Act")

The MTG Act came into force with effect from April 02, 1993 and is one of the principal legislation for the purpose of governing the regulation of multimodal transportation of goods, from any place in India to a place outside India, on the basis of a multimodal transport contract (which is a contract under which a multimodal transport operator undertakes to perform or procure the performance of multimodal transportation against payment of freight) and for matters connected therewith or incidental thereto. The said Act deals in carriage of goods, by at least two different modes of transport under a multimodal transport contract, from the place of acceptance of goods in India to a place of delivery of the goods outside India. Under the MTG Act, business in multimodal transportation can commence only upon obtaining registration by the Competent Authority as defined in the Act. If the competent authority is satisfied that all the conditions under the MTG Act are satisfied it may grant a certificate to the applicant which shall be valid for a period of 3 years and which may be renewed from time to time for a further period of 3 years.

International Maritime Dangerous Goods Code

The International Maritime Dangerous Goods Code, as amended, ("IMDG Code") was developed as a uniform international code for the transport of dangerous goods by sea covering such matters as packing, container traffic and stowage, with particular reference to the segregation of incompatible substances. For the purposes of the IMDG Code, dangerous goods are classified into different classes, including, inter alia, explosives, gases, flammable gases, non-inflammable, non-flammable and non-toxic gases, toxic gases, among others, based on the characteristics and properties of the substances, individual dangerous goods along with the class and any specific requirements. Further, certain substances harmful to the marine environment have been identified as 'marine pollutants' in accordance with International Convention for the Prevention of Pollution from Ships, 1973, as modified by the Protocol of 1978. The classification as per the IMDG Code is required to be made by the shipper, consignor or by any appropriate authority as specified in the IMDG Code.

Motor Transport Workers Act, 1961 ("MTWA")

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The MTWA provides for the welfare of motor transport workers and to regulate the conditions of their work. It applies to every motor transport undertaking employing five or more motor transport workers. A 'motor transport worker' means a person who is employed in a motor transport undertaking directly or through an agency, whether for wages or not, to work in a professional capacity on a transport vehicle or to attend to duties in connection with the arrival, departure, loading or unloading of such transport vehicle and includes a driver, conductor, cleaner, station staff, line checking staff, booking clerk, cash clerk, depot clerk, time-keeper, watchman or attendant.

The Food Safety and Standards Act, 2006 (the "FSS Act")

The FSS Act consolidates the laws relating to food and to establish the Food Safety and Standards Authority of India (the "Food Authority") for setting out scientific standards for articles of food and to regulate their manufacture, storage, distribution, sale and import, to ensure availability of safe and wholesome food for human consumption and for matters connected therewith or incidental thereto. The Food Authority is required to provide scientific advice and technical support to the GoI and the state governments in framing the policy and rules relating to food safety and nutrition. The FSS Act also sets out requirements for licensing and registering food businesses, general principles for food safety, and responsibilities of the food business operator and liability of manufacturers and sellers, and adjudication process. The Food Safety and Standard Regulations, 2011 lays down the procedure for registration and licensing process for food business and detailed standards for various food products.

Fatal Accidents Act, 1855 ("Fatal Accidents Act")

The Fatal Accidents Act came into force in India with effect from March 27, 1855. The Act provides that whenever the death of a person is caused by a wrongful act, neglect or default, such that, if death had not ensued, the act would have entitled the injured party to maintain an action and recover damages in respect thereof, the party who would have been liable if death had not ensued, shall be liable to an action or suit for damages, notwithstanding the death of the person injured.

Inland Vessel Act, 1917

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The Inland Vessel Act, 1917 was enacted to consolidate the enactments relating to inland vessels. It provides, among other things, for inland water limits, registration and survey of inland vessels, certificates of competency, licensing of masters and crew, investigation into causalities, protection and carriage of passengers and insurance against third party. An "inland vessel" or "inland mechanically propelled vessel" is defined as a mechanically propelled vessel, which ordinarily plies on inland water, but does not include fishing vessel and a ship registered under the Merchant Shipping Act, 1958. The Inland Vessel Act, 1917 provides that an inland mechanically propelled vessel cannot proceed on any voyage, or used for any service unless she has a certificate of survey and a certificate of registration. The Inland Vessel Act, 1917 empowers the State Government to appoint examiners for the purpose of examining the qualifications of persons desirous of obtaining certificates of competency to the effect that he is competent to act as a first-class master, second-class master or serang, or as an engineer, first-class engine-driver or second-class engine. The Inland Vessel Act, 1917 was last amended in 2007. The amendment, among other things, amended the scope of inland vessel, inland waters, introduced the concept of temporary permit and makes provision for prevention and control of pollution and protection of inland water.

Proposed Prohibition of Foreign Vessels from Plying Coastal Trade

The Department of Shipping is drawing up a document to prohibit foreign vessels from plying the coastal trade, to reduce the misuse of the coastal trade for terrorist activities.

REGULATIONS RELATED TO FOREIGN TRADE AND INVESTMENT

The Foreign Direct Investment

The Government of India, from time to time, has made policy pronouncements on Foreign Direct Investment ("FDI") through press notes and press releases. The Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce & Industry, Government of India makes policy pronouncements on FDI through Consolidated FDI Policy Circular/Press Notes/Press Releases which are notified by the Department of Economic Affairs (DEA), Ministry of Finance, Government of India as amendments to the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 under the Foreign Exchange Management Act, 1999 (42 of 1999)

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(FEMA). DPIIT has issued consolidated FDI Policy Circular of 2020 ("FDI Policy 2020"), which with effect from October 15, 2020, consolidates and supersedes all previous press notes, press releases and clarifications on FDI Policy that were in force. The Government proposes to update the consolidated circular on FDI policy once every year and therefore, FDI Policy 2020 will be valid until an updated circular is issued.

The reporting requirements for any investment in India by a person resident outside India under Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 are specified by the RBI. Regulation 4 of the Foreign Exchange Management (Mode of Payment and Reporting of Non-Debt Instruments) Regulations, 2019 vide notification No. FEMA. 395/2019-RB dated 17.10.2019 issued by the RBI stipulates the reporting requirement for any investment in India by a person resident outside India. All the reporting is required to be done through the Single Master Form (SMF) available on the Foreign Investment Reporting and Management System (FIRMS) platform at https://firms.rbi.org.in.
Under the current FDI Policy of 2020, foreign direct investment in micro and small enterprises is subject to sectoral caps, entry routes and other sectoral regulations.

Foreign Exchange Management Act, 1999 ("FEMA") and Regulations framed thereunder:
Foreign investment in India is governed primarily by the provisions of the FEMA which relates to regulation primarily by the RBI and the rules, regulations and notifications there under, and the policy prescribed by the Department of Promotion of Industry and Internal Trade, Ministry of Commerce & Industry, Government of India. As laid down by the FEMA Regulations no prior consents and approvals are required from the Reserve Bank of India, for Foreign Direct Investment under the 'automatic route' within the specified sectoral caps. In respect of all industries not specified as FDI under the automatic route, and in respect of investment in excess of the specified sectoral limits under the automatic route, approval may be required from the FIF and/or the RBI. The RBI, in exerciseof its power under the FEMA, has notified the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2017 ("FEMA Regulations") to prohibit, restrict or regulate, transfer by or issue security to a person resident outside India and Foreign Exchange Management (Export of Goods and Services) Regulations, 2015 for regulation on exports of goods and services.

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Ownership restrictions of FIIs

Under the portfolio investment scheme, the total holding of all FIIs together with their sub-accounts in an Indian company is subject to a cap of 24% of the paid-up capital of a company, which may be increased up to the percentage of sectoral cap on FDI in respect of the said company pursuant to a resolution of the board of directors of the company and the approval of the shareholders of the company by a special resolution in a general meeting. The total holding by each FII, or in case an FII is investing on behalf of its sub-account, each sub-account should not exceed 10% of the total paid-up capital of a company

Laws related to Overseas Investment by Indian Entities:

Overseas investment by Indian Entities are governed under Foreign Exchange Management Act, 1999 under which the central Government of India have notified Foreign Exchange Management (Overseas Investment) Rules, 2022 in suppression of Foreign Exchange Management (Transfer or Issue of Any Foreign Security) Regulations, 2004 and the Foreign Exchange Management (Acquisition and Transfer of Immovable Property Outside India) Regulations, 2015. Followed by the rules, RBI has vide notification no. RBI/2022-2023/110, A.P. (DIR Series) Circular No.12 dated August 22, 2022 have issued Foreign Exchange Management (Overseas Investment) Directions, 2022 and Foreign Exchange Management (Overseas Investment) Regulations, 2022. These legislations frame the investment fields, mode and cap for various sectors and regions, by any person resident in India and the reporting requirements.

Foreign Trade Policy 2023:

The Central Government of India in exercise of powers conferred under Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992) [FT (D&R) Act], as amended, has notified Foreign Trade Policy (FTP) 2023 which is effective from April 01, 2023 and shall continue to be in operation unless otherwise specified or amended. It provides for a framework relating to export and import of goods and services. All exports and imports made up to 31.03.2023 shall, accordingly, be governed by the relevant FTP, unless otherwise specified.

LAWS RELATED TO ENVIRONMENTAL LAWS

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National Environmental Policy, 2006

The dominant theme of this policy is that while conservation of environmental resources is necessary to secure livelihoods and well-being of all, the most secure basis for conservation is to ensure that people dependent on particular resources obtain better livelihoods from the fact of conservation, than from degradation of the resource.

Environment (Protection) Act, 1986 as amended ("EPA")

The EPA has been enacted for the protection and improvement of the environment. It stipulates that no person carrying on any industry, operation or process shall discharge or emit or permit to be discharged or emitted any environmental pollutant in excess of such standards as may be prescribed. Further, no person shall handle or cause to be handled any hazardous substance except in accordance with such procedure and after complying with such safeguards as may be prescribed. EPA empowers the Central Government to take all measures necessary to protect and improve the environment such as laying down standards for emission or discharge of pollutants, providing for restrictions regarding areas where industries may operate and generally to curb environmental pollution. Pollution control boards have been constituted in all states in India to exercise the powers and perform the functions provided for under these statutes for the purpose of preventing and controlling pollution. Companies are required to obtain consents of the relevant state pollution control boards for emissions and discharge of effluents into the environment.

Water (Prevention and Control of Pollution) Act, 1974 (the "Water Act")

The Water Act provides for one Central Pollution Control Board, as well as state pollution control boards, to be formed to implement its provisions, including enforcement of standards for factories discharging pollutants into water bodies. The Water Act prohibits the use of any stream or well for the disposal of polluting matter, in violation of the standards set down by the State PCB. The Water Act also provides that the consent of the State PCB must be obtained prior to opening of any new outlets or discharges, which are likely to discharge sewage effluent. The Water Act prescribes specific amounts of fine and terms of imprisonment for various contraventions.

Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (the"Hazardous Waste Rules")

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The Hazardous Waste Rules regulate the management, treatment, storage and disposal of hazardous waste. Under the Hazardous Waste Rules, "hazardous waste" inter alia means any waste which by reason of characteristics such as physical, chemical, biological, reactive, toxic, flammable, explosive or corrosive, causes danger or is likely to cause danger to health or environment, whether alone or in contact with other wastes or substances. Every occupier and operator of a facility generating hazardous waste must obtain authorization has been relevant state pollution control board. Further, the occupier, importer or exporter is liable for damages caused to the environment or third party resulting from the improper handling and management and disposal of hazardous waste and must pay any financial penalty that may be levied by the respective state pollution control board.

The Noise Pollution (Regulation and Control) Rules, 2000

These Noise Pollution (Regulation and Control) Rules, 2000 ("Noise Pollution Rules") were constituted to regulate and control noise producing and generating sources with the objective of maintaining the ambient air quality standards in respect of noise and were considered necessary as increasing ambient noise levels in public places from various sources, inter-alia, industrial activity, construction activity, (fire crackers, sound producing instruments), generator sets, loud speakers, public address systems, music systems, vehicular horns and other mechanical devices have deleterious effects on human health and psychological well-being of the people. The Noise Pollution Rules provide ambient air quality criteria with respect of noise for different areas/zones. The Noise Pollution Rules further provide powers to the authority to enforce the noise control measures in the areas/zones. The Noise Pollution Rules provide modes of making complaints to the authority in case noise levels exceed the ambient noise standards along with penalties and liabilities on account of violations in the silence zones/areas.

Environment Impact Assessment Notification of 2006

The Ministry of Environment, Forests and Climate Change has notified the Environment Impact Assessment Notification of 2006 in September 2006. The notification makes it mandatory for various projects to get environment clearance.

The Public Liability Insurance Act, 1991 (the "PLI Act") and the Public Liability Insurance Rules, 1991(the "PLI Rules")

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The PLI Act imposes liability on the owner or controller of hazardous substances for any damage arising out of an accident involving such hazardous substances. A list of hazardous substances covered by the legislation has been enumerated by the government by way of a notification. Under the PLI Act, the owner or handler is also required to take out an insurance policy insuring against liability. The PLI Act also provides for the establishment of the Environmental Relief Fund, which shall be utilized towards payment of relief granted under the Public Liability Act. The PLI Rules mandate the employer to contribute a sum equal to the premium paid on the insurance policies towards the Environmental Relief Fund.

LAWS RELATING TO INTELLECTUAL PROPERTY

Trademarks Act, 1999

Under the Trademarks Act, 1999 ("Trademarks Act"), a trademark is a mark capable of being represented graphically and which is capable of distinguishing the goods or services of one person from those of others used in relation to goods and services to indicate a connection in the course of trade between the goods and some person having the right as proprietor to use the mark. A 'mark' may consist of a device, brand, heading, label, ticket, name signature, word, letter, numeral, shape of goods, packaging or combination of colors or any combination thereof.

The Patents Act, 1970:

The Patents Act, 1970 as amended from time to time, in India has been enacted to protect inventions. Patents provide the exclusive rights for the owner of a patent to make, use, exercise, distribute and sell a patented invention. The patent registration confers on the patentee the exclusive right to use, manufacture and sell his invention for the term of the patent.

Designs Act, 2000

The Designs Act, 2000 along with the Design Rules, 2001 ("Design Laws") govern design protection in India. The Design Laws were enacted to protect new or original designs from getting misappropriated. A design can only be registered under one specific class. The registered proprietor of the design shall have a copyright in the design for ten years which is extendable for

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another five years. The Design Laws permit the proprietor to file a suit for recovery of damage and as well as an injunction in the event of piracy of a registered design.

LAWS RELATED TO EMPLOYMENT OF MANPOWER:

Code on Wages, 2019

The Code on Wages, 2019 regulates and amalgamates wage and bonus payments and subsumes four existing laws namely – the Payment of Wages Act, 1936, the Minimum Wages Act, 1948, the Payment of Bonus Act, 1965and the Equal Remuneration Act, 1976 received the assent of the President of India on August 8, 2019. It regulates, inter alia, the minimum wages payable to employees, the manner of payment and calculation of wages and the payment of bonus to employees. Only few section of the Code has yet been notified vide notification no. S.O. 4604(E) dated December 18, 2020.

The Occupational Safety, Health and Working Conditions Code, 2020

The Occupational Safety, Health and Working Conditions Code, 2020 received the assent of the President of India on September 28, 2020 and proposes to subsume certain existing legislations, including the Factories Act, 1948, the Contract Labour (Regulation and Abolition) Act, 1970, the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 and the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996. The provisions of this code will be brought into force on a date to be notified by the Central Government. The Central Government has issued the draft rules under the Occupational Safety, Health and Working Conditions Code, 2020. The draft rules provide for operationalization of provisions in the Occupational Safety, Health and Working Conditions Code, 2020 relating to safety, health and working conditions of the dock workers, building or other construction workers, mines workers, inter-state migrant workers, contract labour, journalists, audio-visual workers and sales promotion employees.

The Industrial Relations Code, 2020

The Industrial Relations Code, 2020 received the assent of the President of India on September 28, 2020 and it proposes to subsume three existing legislations, namely, the Industrial Disputes Act,

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1947, the Trade Unions Act, 1926 and the Industrial Employment (Standing Orders) Act, 1946. The provisions of this code will be brought into force on a date to be notified by the Central Government.

The Code on Social Security, 2020

The Code on Social Security, 2020 received the assent of the President of India on September 28, 2020 and it proposes to subsume certain existing legislations including the Employee's Compensation Act, 1923, the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Maternity Benefit Act, 1961, the Payment of Gratuity Act, 1972, the Building and Other Construction Workers' Welfare Cess Act, 1996 and the Unorganized Workers' Social Security Act, 2008. The provisions of this code will be brought into force on a date to be notified by the Central Government. The Central Government has issued the draft rules under the Code on Social Security, 2020. The draft rules provide for operationalization of provisions in the Code on Social Security, 2020 relating to employees' provident fund, employees' state insurance corporation, gratuity, maternity benefit, social security and cess in respect of building and other construction workers, social security for unorganized workers, gig workers and platform workers.

In addition to above, we are subject to wide variety of generally applicable labour laws concerning condition of working, benefit and welfare of our laborers and employees such as the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Employees (Provident Fund and Miscellaneous Provision) Act, 1952.

**The Code on Wages, 2019, The Code on Social Security, 2020, (enacted by the Parliament of India and assented to by the President of India) will come into force as may be notified in the Official Gazette by the Central Government of India, different dates may be appointed for different provisions of the Codes.*

The Factories Act, 1948

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The Factories' Act, 1948 ("Factories Act") seeks to regulate labour employed in factories and makes provisions for the safety, health and welfare of the workers. An occupier of a factory under the Factories Act, means the person who has ultimate control over the affairs of the factory. The occupier or manager of the factory is required to obtain a registration for the factory. The Factories Act also requires inter alia the maintenance of various registers dealing with safety, labour standards, holidays and extent of child labour including their conditions. Further, notice of accident or dangerous occurrence in the factory is to be provided to the inspector by the manager of the factory.

Employees Provident Fund and Miscellaneous Provisions Act, 1952

Under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (EPF Act), compulsory provident fund, family pension fund and deposit linked insurance are payable to employees in factories and other establishments. The legislation provides that an establishment employing more than 20 (twenty) persons, either directly or indirectly, in any capacity whatsoever, is either required to constitute its own provident fund or subscribe to the statutory employee's provident fund. The employer of such establishment is required to make a monthly contribution to the provident fund equivalent to the amount of the employee's contribution to the provident fund. There is also a requirement to maintain prescribed records and registers and filing of forms with the concerned authorities. The EPF Act also prescribes penalties for avoiding payments required to be made under the abovementioned schemes.

Employees State Insurance Act, 1948, as amended (the "ESIC Act")

The ESI Act, provides for certain benefits to employees in case of sickness, maternity and employment injury. All employees in establishments covered by the ESI Act are required to be insured, with an obligation imposed on the employer to make certain contributions in relation thereto. In addition, the employer is also required to register itself under the ESI Act and maintain prescribed records and registers.

Payment of Gratuity Act, 1972, as amended (the "Gratuity Act")

The Gratuity Act establishes a scheme for the payment of gratuity to employees engaged in every factory, mine, oil field, plantation, port and railway company, every shop or establishment in which

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ten or more persons are employed or were employed on any day of the preceding twelve months and in such other establishments in which ten or more employees are employed or were employed on any day of the preceding twelve months, as notified by the Central Government from time to time. Penalties are prescribed for non-compliance with statutory provisions.

Under the Gratuity Act, an employee who has been in continuous service for a period of five years will be eligible for gratuity upon his retirement, resignation, superannuation, death or disablement due to accident or disease. However, the entitlement to gratuity in the event of death or disablement will not be contingent upon an employee having completed five years of continuous service. The maximum amount of gratuity payable may not exceed 1 million.

Certain other laws and regulations that may be applicable to our Company in India include the following:

- Minimum Wages Act, 1948 and Maharashtra Minimum Wages Rules, 1963 ("MWA Rules")
- Public Liability Insurance Act, 1991 ("PLI Act")
- Industrial (Development and Regulation) Act, 1951 ("IDRA")
- Industrial Disputes Act, 1947 ("ID Act")
- Payment of Bonus Act, 1965 ("POB Act")
- Child Labour (Prohibition and Regulation) Act, 1986
- Inter-State Migrant Workers (Regulation of Employment and Conditions of Service) Act, 1979
- Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressa") Act, 2"13 ("SHWW Act")
- Equal Remuneration Act, 1976 ("ER Act")
- Contract Labour Regulation and Abolition) Act, 1970 (CLRA) and Contract Labour (Regulation and Abolition) Central Rules, 1971 (Contract Labour Rules)
- Workmen Compensation Act, 1923 ("WCA")
- Maternity Benefit Act, 1961 ("Maternity Act")
- Industrial Employment Standing Orders Act, 1946
- Apprentice Act, 1961 read with The National Policy of Skill Development and Entrepreneurship 2015.

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OTHER GENERAL REGULATIONS

The Micro, Small and Medium Enterprises Development Act, 2006 ("MSME Act"):
MSME Act was enacted to facilitate the promotion and development and enhancing the competitiveness of micro, small and medium enterprises. Any person who intends to establish (a) a micro or small enterprise, at its discretion; (b) a medium enterprise engaged in providing or rendering of services may, at its discretion; or (c) a medium enterprise engaged in manufacture or production of goods pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951 is required to file a memorandum before such authority as specified by the State Government or the Central Government. The form of the memorandum, the procedure of its filing and other matters incidental thereto shall be such as may be specified by the Central Government, based on the recommendations of the advisory committee. Accordingly, in exercise of this power under the MSME Act, the Ministry of Micro, Small and Medium Enterprises notification dated September 18, 2015 specified that every micro, small and medium enterprises is required to file a Udyog Adhaar Memorandum in the form and manner specified in the notification.

State Laws
We operate in various states. Accordingly, legislations passed by the state governments are applicable to us in those states. These include legislations relating to, among others, Shops and Establishment Act, classification of fire prevention and safety measures and other local licensing. Further, we require several approvals from local authorities such as municipal bodies. The approvals required may vary depending on the state and the local area.

Municipality Laws
Pursuant to the Constitution (Seventy-Fourth Amendment) Act, 1992, the respective state legislatures in India have power to endow the municipalities with power to implement schemes and perform functions in relation to matters listed in the Twelfth Schedule to the Constitution of India. The respective states of India have enacted laws empowering the municipalities to issue

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trade license for operating eating outlets and implementation of regulations relating to such license along with prescribing penalties for non-compliance.

Approvals from Local Authorities

Setting up of a factory or manufacturing / housing unit entails the requisite planning approvals to be obtained from the relevant Local Panchayat(s) outside the city limits and appropriate Metropolitan Development Authority within the city limits. Consents are also required from the state pollution control board(s), the relevant state electricity board(s), the state excise authorities, sales tax, among others, are required to be obtained before commencing the building of a factory or the start of manufacturing operations.

Other regulations:

Apart from the above list of laws – which is inclusive in nature and not exhaustive - general laws like the Indian Contract Act 1872, Specific Relief Act 1963, Negotiable Instrument Act 1881, The Information Technology Act, 2000, Sale of Goods Act 1930 and Consumer Protection Act 1986, The Arbitration & Conciliation Act, 1996 are also applicable to the company.

PROPERTY RELATED LAWS

The Company is required to comply with central and state laws in respect of property. Central Laws that may be applicable to our Company's operations include the Land Acquisition Act, 1894, the Transfer of Property Act, 1882, Registration Act, 1908, Indian Stamp Act, 1899, and Indian Easements Act, 1882.

LITIGATIONS AND MATERIAL LITIGATIONS

Except as stated in this report, there are no:

(i) Criminal Proceedings; (ii) Actions by Statutory or regulatory authorities; (iii) Claims relating to direct and indirect taxes; or (iv) Material Litigation (as defined below) involving the company, its Subsidiary, Directors or Promoters; (v) Outstanding dues to MSMEs and other creditors (vi) Material Dues (as defined below) to creditors;

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In relation to (iv) above, our Board, at its meeting held on 16/12/2023 has determined **Material Litigation** as:

a. The aggregate amount involved in an individual litigation exceeds 10% of the consolidated profit after tax (PAT) of the Company, as per the last audited financial statements; or where the decision in one litigation is likely to affect the decision in similar litigations, even though the amount involved in such single litigation individually may not exceed the abovementioned thresholds, if similar litigations put together collectively exceed 10% of the consolidated profit after tax of the Company such litigation wherein the monetary liability is not quantifiable but which is expected to be material from the perspective of the Company's business, operations, prospects or reputation.

b. There are no outstanding litigation involving GBLCL's Group Companies, the outcome of which would have a material impact on the Company except as stated in this report

Note: Group Companies are identified as per Regulation 2(t) of the SEBI(ICDR) Regulations 2018 and Accounting Standard [INS24]

c. In relation to (vi) above, our Board, at its meeting held on October 21, 2023 has determined **'Material Dues'** as:

Outstanding dues to creditors in excess of 10% of the outstanding trade payables as per the last audited financial statements.

Based on this policy, the Company had outstanding dues to creditors as follows:

Nature of Creditors	**Amount (Rs. In Lakh)**
Micro, Small and Medium Enterprises	2.79
Others	725.95
Dues to Related Parties	657.55

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Further, on 30/09/2024 the Company has no other outstanding amount to any micro-enterprises and small enterprises and medium enterprises except as mentioned above based on the available information and records.

Details of Material Dues to creditors as required under the SEBI (ICDR) Regulations have been disclosed on the company's website at **https:// www.gblogistics.com**

It is further clarified that for the purposes of the above, pre-litigation notices received by the Company, Subsidiaries, Directors or Promoter shall, unless otherwise decided by the Board, not be considered as litigation until such time that our Company or any of its Subsidiaries, Directors or Promoters, as the case may be, is impleaded as a defendant in litigation before any judicial forum.

Except as disclosed herein, the Company, its Directors and Promoters are not *Willful Defaulters* and there have been no violations of securities laws in the past or pending against them.

There are no litigations including criminal proceedings, civil proceedings, actions taken by regulatory or statutory authorities or legal proceedings, including those for economic offenses, tax liabilities, show cause notice or any legal notice pending against the Company, Directors, Promoter and Promoter Group and, Group Companies or against any other company or person/s whose outcomes could have a material adverse effect on the business, operations or financial position of the Company. There are no proceedings initiated for economic, civil, or any other offences including past cases where penalties may or may not have been awarded and whether they are specified under paragraph (a) of Part I of Schedule V of the Companies Act, 2013 other than unclaimed liabilities of the Company, and no disciplinary action has been taken by Securities and Exchange Board of India ('SEBI') or any stock exchange against the Company, Directors, Promoter Group Companies.

There are No:

(a) Directions issued by such Ministry or Department or statutory authority upon conclusion of such litigation or legal action;
(b) Pending proceedings initiated against the Company for economic offences;
(c) Default and non-payment of statutory dues by the Company

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(d) Inquiries, inspections or investigations initiated or conducted under the Companies Act, 2013 or any previous Act in the last five years against the Company and Subsidiaries including fines imposed or compounding of offenses done in those five years;

(e) Material frauds committed against the Company in the last five years;

(f) Cases of litigation pending against the Company or against any other Company in which Directors are interested, whose outcome could have a materially adverse effect on the financial position of the Company.

(g) Pending litigation against the Promoter/ Directors in their capacities and also involving the violation of statutory regulations or criminal offenses.

(h) Pending proceedings initiated for economic offenses against the Directors, Promoter, Companies, and firms promoted by the Promoter.

(i) Outstanding litigation, defaults, etc. pertaining to matters likely to affect the operations and finances of the Company including disputed tax liability or prosecution under any enactment.

Accordingly, I have disclosed all information about outstanding litigations involving the Company, Promoter, Directors, and Group Entities/Companies irrespective of whether they are considered to be material or not or materiality thereof could not be ascertained.

In case of pending civil litigation proceedings wherein the monetary amount involved is not quantifiable, such litigation has been considered material only in the event that the outcome of such litigation has an adverse effect on the operations or performance of the Company or when materiality thereof could not be ascertained due to lack of information with or confirmation from the Company.

Unless otherwise stated to the contrary, the information provided is as of the date of this Report.

SUMMARY OF OUTSTANDING LITIGATIONS AND MATERIAL DEVELOPMENTS

Name of Entity	Criminal Proceedings	Statutory/ Regulatory Proceedings	Disciplinary Action By Sebi/ Stock Exchange	Direct and Indirect Tax claims (number	Direct and Indirect Tax claims	Other pending litigations as per Materialit

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			against Promoters in last 5 FYs	of Cases/ Claims)	(Claim amount in ₹ Lakh)	y Policy of Issuer
Company/ Issuer						
By the company/ issuer	NIL	NIL	NIL	NIL	NIL	NIL
Against the company/ issuer	NIL	NIL	NIL	NIL	NIL	NIL
Directors						
By the directors	NIL	NIL	NIL	NIL	NIL	NIL
Against the directors	NIL	NIL	NIL	NIL	NIL	NIL
Promoters						
By the promoters	NIL	NIL	NIL	1	105.1*	1
Against the promoters	6	NIL	NIL	4	22.06	4
Subsidiaries						
By the subsidiaries	NIL	NIL	NIL	NIL	NIL	NIL
Against the subsidiaries	NIL	NIL	NIL	NIL	NIL	NIL

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* ₹105.1 Lakh of reassessed tax liability AY 2013-14 challenged by the Promoter-Assessee before the CIT (Appeal) at NFAC

I.LITIGATIONS INVOLVING THE COMPANY:

1. Litigation Involving Criminal Laws

Nil

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

Nil

5. Other Pending Litigation Based on Materiality Policy of Our Company

Nil

II.LITIGATIONS INVOLVING THE PROMOTER OF THE COMPANY:

1. Litigation Involving Criminal Laws:

Litigations against our promoter:

(A) Employees' Provident Fund Organization, Regional Office at Nagpur passed an order dated 11.12.2015 through Assistant PF Commissioner against Aditi Express Cargo India Private Limited in a proceeding under Section 7-A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 for non-deposit of employer

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contribution for the period September, 2012 to August, 2014 thereby directing the said company (Aditi) to deposit ₹59,56,628/-. Aditi Express Cargo India Private Limited having defaulted in compliance of the said order, a Complaint before the Judicial Magistrate First Class, Nagpur, Maharashtra against it by Employees' Provident Fund Organization, Regional Office at Nagpur under Sections 14A, 14(2) of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 read with Section 190 of the Code of Criminal Procedure, 1973. Mr. Prashant Natwarlal Lakhani, promoter of our Company, has been impleaded in the said proceedings inasmuch as he was one of the directors thereof. Mr. Lakhani ceased to be a director of the said company with effect from 15.01.2018.

(B) Deputy Commissioner of Income Tax, Circle-3, Nagpur filed a Complaint before the Chief Judicial Magistrate (CJM), Nagpur, Maharashtra against one Aditi Express Cargo India Private Limited under Sections 276C(2) of the Income Tax Act, 1961. The dispute pertains to an additional tax demand of ₹19.45 Lakh assessed against the said company. The company neither challenged the Assessment Officer's order dated 10.03.2015 assessing such additional tax liability; nor did it comply therewith. Consequently, the Principal Commissioner of Income Tax issued a Show Cause Notice (SCN) to the Assessee company on 10.10.2018. Inasmuch as the Assessee failed to respond to the SCN, the Principal Commissioner of Income Tax sanctioned prosecution against the Assessee Company on 11.12.2018. Pursuant to the said sanction the Deputy Commissioner of Income Tax, Circle-3, Nagpur filed the complaint on 26.12.2018. Mr. Prashant Natwarlal Lakhani, promoter of our Company, has been impleaded in the said proceedings together with the Assessee Company inasmuch as he was one of the directors thereof till 15.01.2018. Mr. Lakhani ceased to be a director of the said company with effect from 15.01.2018 which is much prior to the issuance of the Show Cause Notice (10.10.2018). The digital records of the District Court, Nagpur shows that the stage of the case is 'Case has been remanded back to the Commissioner'. The next date of the hearing is not available.

(C) Deputy Commissioner of Income Tax (TDS), Circle-1, Nagpur filed a Complaint before the Chief Judicial Magistrate (CJM), Nagpur, Maharashtra against one Aditi Express Cargo India Private Limited under Sections 276B and 278B of the Income Tax

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Act, 1961 read with Section 403 and 405 of the Indian Penal Code, 1860 alleging delay/failure to pay TDS amounting to ₹28,88,550/- during Assessment Year 2013-14. Mr. Prashant Natwarlal Lakhani and Mrs. Heena Lakhani, promoter and promoter group have been impleaded in these proceedings in view of the fact that during the relevant financial year, they are the directors of the Assessee company. Although the Assessee duly responded to the Show Cause Notice dated 28.07.2015 issued by the Commissioner of Income Tax (TDS), Nagpur, the same could not satisfy the department. The digital records of the District Court, Nagpur shows that the stage of the case is 'Case has been remanded back to the Commissioner'. The next date of the hearing is not available.

(D) Shriram City Union Finance Limited filed a criminal complaint case under Section 138 and 141 of the Negotiable Instrument Act, 1881 against M/s D.B. Logistics India Private Limited alleging dishonour of a cheque for a sum of₹19,82,141/- drawn on Allahabad Bank, Branch Gandhibagh, towards unpaid monthly instalment of a loan availed by M/s D.B. Logistics India Private Limited. Mr. Prashant Natwarlal Lakhani, promoter of GLCL was one of the signatories of the dishonoured cheque which he signed in the capacity of the then director of M/s D.B. Logistics India Private Limited. These proceedings are pending. Notably, the present complaint arises out of the same 'transaction' pursuant to which Reg. Dkst/1216/2016 has been filed by Shriram City Union Finance Limited before the District & Sessions Judge, Nagpur. The promoter paid the amount and the next date of hearing is 14.02.2025.

(E) Nirmal Ujjwal Credit Cooperative Society Limited a criminal complaint case under Section 138 and 141 of the Negotiable Instrument Act, 1881 read with Section 420 of Indian Penal Code, 1860 against Aditi Express Cargo India Private Limited alleging dishonour of a cheque for a sum of₹30,43,227/- drawn on Yes Bank Limited, Branch Civil Lines, Nagpur. Mr. Prashant Natwarlal Lakhani, promoter of GLCL was one of the signatories of the dishonoured cheque which he signed in the capacity of the then director of M/s Aditi Express Cargo India Private Limited. The promoter has paid the amount and the next date of hearing is not available.

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(F) A vehicle (MH 49 BR 2021) owned by Mr. Prashant Natwarlal Lakhani, promoter of GLCL exceeded speed limits on 17.01.2022. Hence, the RTO (Nagpur City) filed a Summary Criminal Case before the Judicial Magistrate First Class (MV Court, Nagpur) against Mr. Lakhani under Section 112/183(1) of the Motor Vehicles Act, 1988. The next date of hearing is 27.03.2025

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

Direct Tax:

Litigations by our promoter:

(A) The Assessing Officer (National Faceless Assessment Centre) of Income Tax Department has passed an order dated 22.09.2021 under Sections 147 read with Section 144, 144B of the Income Tax Act, 1961 reassessing the taxable income of Mr. Prashant Natwarlal Lakhani, promoter of GLCL for the Assessment Year 2013-14 and found the same to be ₹1,42,01,700/-. Accordingly, a Demand Notice under Section 156 of the Income Tax Act, 1961 for a sum of ₹1,05,14,208/- was issued to him on 22.09.2021. Mr. Lakhani has challenged the said order before the Commissioner of Income Tax (Appeals) on 27.09.2021 in National Faceless Appeal Centre (NFAC). The CIT Appeal bearing Appeal No. NFAC/2012-13/10063462 is currently pending. The proceedings status is 'Open'.

(B) The Income Tax Department issued Show Cause Notices for penalty under Section 271(1)(c) of Income Tax Act, 1961 to Mr. Prashant Natwarlal Lakhani, promoter of GLCL for the AY 2013-14 pursuant to the reassessment order dated 22.09.2021.

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However, the same have been requested to be kept in abeyance by the Assessee in view of pendency of CIT Appeal bearing Appeal No. NFAC/2012-13/10063462 impugning the reassessment order dated 22.09.2021.

Litigations (proceedings) against our promoter:

(A) On 18.12.2013 Mr. Prashant Natwarlal Lakhani, promoter of GLCL received a Demand Notice under Section 143(3) of the Income Tax Act, 1961 for a sum of ₹4,97,660/- in connection with the Assessment Year 2011-12. The liability is denied by the Assessee vide his response dated 11.11.2023. The total demand amount is ₹11,81,304/- (as on 07.01.2024 @ 1% per month or part thereof). The proceedings status is *'Open'*.

(B) On 25.03.2022 Mr. Prashant Natwarlal Lakhani, promoter of GLCL received a Demand Notice under Section 143(1)(a) of the Income Tax Act, 1961 for a sum of ₹2,60,830/- in connection with the Assessment Year 2021-22. The liability is denied by the Assessee vide his response dated 30.11.2023. The total demand amount is ₹4,00,354/- (as on 07.01.2024 @ 1% per month or part thereof). The proceedings status is *'Open'*.

(C) On 29.12.2023 Mr. Prashant Natwarlal Lakhani, promoter of GLCL received a Demand Notice under Section 143(1)(a) of the Income Tax Act, 1961 for a sum of ₹5,00,000/- in connection with the Assessment Year 2011-12. The liability is denied by the Assessee vide his response dated 30.11.2023. The total demand amount is ₹6,25,000/- (as on 07.01.2024 @ 1% per month or part thereof). The proceedings status is *'Open'*.

(D) On 20.01.2021 Mr. Prashant Natwarlal Lakhani, promoter of GLCL received a Notice that he did not file the Returns for the AY 2014-15 (FY 2013-14). The proceedings status is *'Open'*.

5. Other Pending Litigation Based on Materiality Policy of Our Company

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Litigations against our promoter:

(A) The Axis Bank Limited, in terms of the provisions of Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI Act) and in exercise of its powers conferred under Section 13(2) thereof read with Rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a Demand Notice dated 21.01.2015 under Section 13(2) of the SARFAESI Act, 2002 calling upon M/s. Aditi Express Cargo Private Limited (Principal Debtor) and Mr. Prashant Natwarlal Lakhani and Mrs. Heena Lakhani, promoter and promoter group of GLCL (Personal Guarantors) for an outstanding amount of ₹20,93,02,000/- being the amount due as on 10.10.2014 including interest applied till 30.09.2014. September 30, 2014. However, as the Principal Borrower failed to pay the above amount to the bank, it (Axis Bank Limited) filed an Original Application before Debt Recovery Tribunal at Nagpur bearing No. 359/2015. During the pendency of the OA, the principal borrower and the bank entered into (One Time Settlement) OTS and a Compromise Petition was filed vide IA/794/2016. As per the compromise dated 13.07.2016 the matter was settled between the principal borrower and the bank for ₹10.50 Crore. However, as a small part of the settled figure being approximately ₹75 Lakh could not be paid by the principal borrower, the OA could not be disposed of and the promoter and promoter group of GLCL could not take discharge from the personal guarantee extended by them to the Bank. The OA is still pending in the DRT and the principal borrower and the banks are in further talks to close the account by paying the balance deficit. Since the claim amount does not reflect the part repayment by the guarantor being the promoter of GLCL and in view of the fact that the compromise petition is also reportedly pending, the exact amount involved in these proceedings is incapable of being ascertained or quantified at this point in time.

(B) Allahabad Bank (now Indian Bank) filed Original Application No. 85/2017 in the DRT, Nagpur against M/s D.B. Logistics India Private Limited (Principal Borrower) and its two directors namely Mr. Prashant Natwarlal Lakhani (promoter of GLCL) and Mr. Mohan Kadwe being directors/guarantors of the principal borrower filed by Allahabad Bank under Section 19 of Recovery of Debts due to Bank and Financial Institution Act, 1993. The claim amount of the bank was ₹7,49,75,296/- as on

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08.11.2016. An immovable property owned by Mr. Prashant Natwarlal Lakhani (promoter of GLCL) worth in excess of ₹6 Crore has been disposed of by the bank. It is not yet known to Mr. Prashant Natwarlal Lakhani (promoter of GLCL) as to the exact amount at which the security has been disposed of by the bank and the balance outstanding after adjusting the proceeds of sale of the land. Hence, at present the balance amount is not ascertainable. However, once the bank produces all the documents pertaining to sale of the security and the adjustment calculation the balance outstanding can be ascertained. As per the case status of these proceedings as available in the official website of DRT, Nagpur this original application is pending for *'appropriate orders'* returnable on 30.04.2024.

(C) Shriram City Union Finance Limited has filed Execution Proceedings *(Enforcement of arbitral award under Section 36 of Arbitration & Conciliation Act, 1996)* being Reg. Dkst/1216/2016 before the District & Sessions Judge, Nagpur against M/s D.B. Logistics India Private Limited. Mr. Prashant Natwarlal Lakhani and Mrs. Heena Lakhani, promoter and promoter group of GLCL have been impleaded in the execution proceedings as 'Judgment Debtors' in view of the fact that they were in the board of the Judgment Debtor company at the time of filing of the enforcement proceedings. The arbitral award sought to be enforced by way of Reg. Dkst/1216/2016 is for a sum of ₹1,67,40,538/- *(passed ex-parte by a unilaterally appointed sole arbitrator)*. The next date of hearing is 14.02.2025

(D) Nirmal Ujjwal Credit Cooperative Society Limited obtained an *ex parte* award under Section 84 of Multi-State Cooperative Societies Act, 2002 dated 15.12.2015 *inter alia* against Mr. Prashant Natwarlal Lakhani promoter of GLCL for a sum of ₹47,64,483/- (together with 15.5% future interest with effect from 21.03.2015). Mr. Prashant Natwarlal Lakhani, promoter of GLCL challenged the award before the District Judge at Nagpur. The Section 34 (of the Arbitration and Conciliation Act, 1996) proceedings were dismissed by the District Judge at Nagpur on 09.09.2021. Hence, Nirmal Ujjwal Credit Cooperative Society Limited as the award holder filed proceedings under Section 36 of Arbitration and Conciliation Act, 1996 before the District and Sessions Judge at Nagpur being Arbitration RD No. 437/2022. These proceedings are pending. Meanwhile, Mr. Prashant Natwarlal Lakhani assailed the said

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order before the Hon'ble Bombay High Court, Nagpur Bench under Section 37 of the Arbitration and Conciliation Act, 1996 (Further particulars at *'Litigation by our promoter'*) segment. The said proceedings being Arbitration Appeal No. 26/2023 is pending before the Hon'ble Court. The case has been withdrawn on 01.04.2024.

Litigations by our promoter:

Nirmal Ujjwal Credit Cooperative Society Limited obtained an *ex parte* award under Section 84 of Multi-State Cooperative Societies Act, 2002 dated 15.12.2015 *inter alia* against Mr. Prashant Natwarlal Lakhani promoter of GLCL for a sum of ₹47,64,483/- (together with 15.5% future interest with effect from 21.03.2015). Mr. Prashant Natwarlal Lakhani, promoter of GLCL challenged the award before the District Judge at Nagpur. The Section 34 (of the Arbitration and Conciliation Act, 1996) proceedings were dismissed by the District Judge at Nagpur on 09.09.2021. Mr. Prashant Natwarlal Lakhani assailed the said order before the Hon'ble Bombay High Court, Nagpur Bench under Section 37 of the Arbitration and Conciliation Act, 1996. The said proceedings being Arbitration Appeal No. 26/2023 is pending before the Hon'ble Court. The next date of hearing is not available.

III.LITIGATIONS INVOLVING THE DIRECTORS OF THE COMPANY OTHER THAN PROMOTER OF THE COMPANY: NIL

1. Litigation Involving Criminal Laws

Nil

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

KC

Nil

5. Other Pending Litigation Based on Materiality Policy Of Our Company

Nil

IV.LITIGATIONS INVOLVING GROUP ENTITIES: NIL

1. Litigation Involving Criminal Laws

Nil

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

Nil

5. Other Pending Litigation Based on Materiality Policy of Our Company

Nil

V.LITIGATIONS RELATING TO THE DIRECTORS OF GROUP ENTITIES: NIL

1. Litigation Involving Criminal Laws

Nil

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

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Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

Nil

5. Other Pending Litigation Based on Materiality Policy of Our Company

Nil

VI.LITIGATIONS RELATING TO THE SUBSIDIARY COMPANY AND HOLDING COMPANY:

1. Litigation Involving Criminal Laws

Nil

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

Nil

5. Other Pending Litigation Based on Materiality Policy of Our Company

Nil

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VII.LITIGATIONS RELATING TO THE DIRECTORS OF SUBSIDIARY COMPANY:

Mr. Prashant Natwarlal Lakhani, the promoter of GBLCL is also one of the directors of GB Hospitality (India) Private Limited, a material subsidiary. The pending litigations involving Mr. Lakhani having already been elaborated as litigations relating to promoters of the issuer company are not being repeated here for brevity.

1. Litigation Involving Criminal Laws.

Nil

2. Litigation Involving Actions by Statutory/ Regulatory Authorities

Nil

3. Disciplinary Actions by Authorities

Nil

4. Litigation Involving Tax Liability

Nil

5. Other Pending Litigation Based on Materiality Policy of Our Company: ***Nil***

OTHER LITIGATIONS INVOLVING ANY OTHER ENTITIES WHICH MAY HAVE A MATERIAL ADVERSE EFFECT ON THE COMPANY

There is no outstanding litigation, suits, criminal or civil prosecutions, statutory or legal proceedings including those for economic offenses, tax liabilities, prosecution under any enactment in respect of the Companies Act, Show Cause Notices or Legal Notices pending against any company whose outcome could affect the operation or finances of the Company or have a material adverse effect on the position of the Company.

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DETAILS OF THE PAST PENALTIES IMPOSED ON THE COMPANY / DIRECTORS:
NOT APPLICABLE

Change in Accounting Policies in the last three (3) years

There has been no change in accounting policies in the last three (3) years.

The Net worth of the company on 30/09/2024 – Rs. 1845.09 Lakh

I further confirm that except as stated hereinabove:

(a) GBLCL/the Company, its Promoter, and other Companies with which Promoter are associated have neither been suspended by SEBI nor has any disciplinary action been taken against them or either of them by SEBI.

(b) There is no material regulatory or disciplinary action by a Stock Exchange or Regulatory Authority in the past years in respect of the Promoter of the Company, group company's entities, entities promoted by the Promoter of the Company.

Further, none of the Directors of the Company has been charge-sheeted with serious crimes like murder, rape, forgery, economic offenses, etc.

a. There are no defaults in respect of payment of interest and/or principal to the debenture/bond/fixed deposit holders, banks, FIs by the Company, Promoter, group entities, companies promoted by the Promoter during the past three years except as mentioned above.

b. There are no cases of litigation pending against the Company or against any other Company in which Directors are interested, whose outcome could have a materially adverse effect on the financial position of the Company.

c. There is no pending litigation against the Promoter/ Directors in their capacities and also involving the violation of statutory regulations or criminal offenses.

d. There are no pending proceedings initiated for economic offenses against the Directors, Promoter, Companies, and firms promoted by the Promoter.

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K.C.L.C

e. There are no criminal cases filed or any investigation being undertaken concerning the alleged commission of any offense by any of the Directors. Further, none of the Directors has been charge-sheeted with serious crimes like murder, rape, forgery, economic offenses, etc.

I carried out my legal due diligence by investigating and studying the data and information provided by the company and their agent authorized by the company and the digital data available in the public domain like all the litigation information available on the websites of Supreme Court of India, jurisdictional High Courts including at Delhi and at Chandigarh, e-Court Services, etc. and further declarations by the concerned persons and the entities.

To the best I could reasonably ascertain there is no contingent legal liability exists which adversely affects the business of the company or the operation of the company.

I confirm that, the Lead Manager to the IPO can rely on this Legal Due Diligence Report of GB Logistics Commerce Limited for the disclosure purposes in the Offer Documents.

In case of any changes in the contents of this Report which may come to my attention or as informed to me by the Company, the same shall be intimated to the Lead Manager on priority.

Thanking you,
K Chatterjee Legal Consultants LLP
(formerly known as M/s Vakalat-India, Advocates)

Kausik Chatterjee, Advocate
Enrolment No. F/1564/1093/2011 (WB)
DHCBA Membership No. 25521/2022

Date: 11/01/2025
Place: New Delhi

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ANNEXURE: A

The details of the cases filed by or against the Company

. Criminal Proceedings

There are no criminal proceedings initiated/filed against the Company and there are no criminal proceedings initiated/filed by the Company.

ii. Actions by statutory/regulatory authorities

There are no actions initiated by any statutory/regulatory authorities against the Company and there are no actions initiated before any statutory/regulatory authorities by the Company.

iii. Tax Proceedings: Nil

iv. Other Litigations filed by or against the Company: Nil

ANNEXURE: B

The details of the cases filed by or the cases filed against the Promoter of the Company

A. Against the Promoter of the Company - Nil

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B. By the Promoter of the Company - Nil

ANNEXURE: C

The details of the cases filed by or the cases filed against the Directors (other than the Promoter) of the Company

A. Against the Directors (other than the Promoter) of the Company - Nil

B. By the Directors (other than the Promoter) of the Company – Nil

C. Tax proceedings involving the Directors (other than the Promoter) - NIL

ANNEXURE: D

The details of the cases filed by or the cases filed against the Group Entities/Companies of the Company

A. Against the Group Entities/ Companies of the Company - Nil

B. By the Group Entities/ Companies of the Company – Nil

C. Tax proceedings involving the Group Entities/ Companies of the Company - NIL

ANNEXURE: E

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The details of the cases filed by or the cases filed against the Directors of the Group Entities/ Companies

A. Against the Directors of Group Entities/ Companies of the Company - Nil

B. By the Directors of Group Entities/ Companies of the Company – Nil

C. Tax proceedings involving the Directors of Group Entities/ Companies of the Company - NIL

ANNEXURE: F

The details of the cases filed by or the cases filed against the Subsidiary Company of the Company

A. Against the Subsidiary Company of the Company - Nil

B. By the Subsidiary Company of the Company – Nil

C. Tax proceedings involving Subsidiary Company of the Company - Nil

The Company has no subsidiary company as of the date of this Legal Due Diligence Report.

RISK FACTORS

There are certain pending legal proceedings involving Promoters and Directors of our Company. Any adverse outcome on such proceedings may affect our business, financial condition and reputation.

Our promoter including individual members of promoter group is party to/ involved in various legal proceedings in view of his the then association with previous ventures which he has dissociated himself with since 15.01.2018. In the eventuality of any adverse outcome in one or more of such litigations our promoter may be saddled with substantial contingent liability,

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albeit in his personal capacity. The existing net worth of our promoter excluding the value of his stake in our company exceeds the contingent liability even presuming adverse outcome in all the litigations he is party to. Additionally, our company has entered into an Agreement with the promoter that in the event of his individual or personal insolvency, shares owned by him will be placed in the bottom of waterfall mechanism.

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