

Date: September 27, 2025

To,
The Board of Directors
AXIOM GAS ENGINEERING LIMITED
522 To 527, SWC Hub, 5th Floor,
Opposite Rajpath Complex,
Near Essar Petrol Pump, Bhaily,
Vadodara, Gujarat, India, 391410.

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

Re: Proposed Initial Public Offer of equity shares by AXIOM GAS ENGINEERING LIMITED

Subject: Legal Due Diligence Report of AXIOM GAS ENGINEERING LIMITED

Dear Sir(s),

We have carried out Legal Due Diligence of the records and documents of Axiom Gas Engineering Limited, a company incorporated under the provisions of the Companies Act, 1956 having its registered office situated at 522 To 527, SWC Hub, 5th Floor, Opposite Rajpath Complex, Near Essar Petrol Pump, Bhaily, Vadodara, Gujarat, India, 391410 (*hereinafter referred to as 'the Company'/'Axiom' as the context may require*) in connection with the proposed Initial Public Offer ('IPO') on the **Emerge** platform of **NSE**, 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 representations, records and the digital information made available to me by Axiom and/or its Directors, Promoters, Key Management Personnel or KMPs contents whereof I *bona-fide* believed to be true, I report as under:

The company was originally incorporated on 24/08/2007 as 'Axiom Gas Engineering Private Limited' under the Companies Act, 1956. The CIN is U23201GJ2007PLC051590.

The company converted itself to a Public Limited Company with effect from 16/07/2024 and was allotted the CIN as U23201GJ2007PLC051590. Accordingly, the company is now known as Axiom Gas Engineering Limited.

The main objects of the Company are to carryout business of distribution and retailing of Auto Liquefied Petroleum Gas. The operations are carried out through a network of Auto LPG Dispensing Stations. In addition to retail outlets, the Company has developed storage and allied infrastructure facilities to support the distribution and supply of Auto LPG.

FORMATION OF THE BOARD OF DIRECTORS AND KMPs:

Following is the formation of the Board of Directors of Axiom:

Sr. No.	Name of Director / KMP	DIN	Designation	Date of Appointment w.e.f.
1	Asma Mohamad Sadique Banani	06432914	Managing Director	28/04/2017
2	Mehul Pravinchandra Talati	02099833	Director	01/04/2025
3	Darshan Suresh Chandan	07831265	Director	01/04/2025
4	Nikhil Tiwari	10680634	Managing Director	29/06/2024
5	Feroz Eliyas Mohammed	NA	Chief Financial Officer	29/06/2024
6	Mahesh Maheshwari	NA	Company Secretary	29/06/2024
7	Sivagiri Srinivasan	10697959	Director	05/08/2024

PLACE(S) OF BUSINESS:

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
1.	Auto LPG Dispensing Station	Mohammed Moizuddin	House No. 5-5-803, Chintalkunta Check Post, LB Nagar, Saheb Nagar, Hyderabad, Telangana 500074.	Lease Agreement	September 06, 2021 to September 05, 2029	1,62,000
2.	Residential Property and Retail Outlet	Maharashtra Industrial Development Corporation	Plot No. RM-6, Butibori Industrial Area, Rengapar, Nagpur, Maharashtra, India.	Lease Agreement	December 30, 2020 to December 29, 2115	1
3.	Corporate Office	Mohammed Sadique Banani	522 and 523, SWC Hub, 5 th Floor, Opposite Rajapath Complex, Near Essar	Leave and License Agreement	April 01, 2025 to March 31, 2026	1,000

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
			Petrol Pump, Vadodara, Gujarat 391410, India.			
4.	Business Centre	Alpeshkumar Nahginbhai Patel	524 to 527, SWC Hub, 5 th Floor, Opposite Rajapath Complex, Near Essar Petrol Pump, Vadodara, Gujarat 391410, India.	Leave and License Agreement	April 01, 2025 to March 31, 2026	50,000
5.	Manufacturing of Fuel LPG CNG LNG EV Dispenser	Maharashtra Industrial Development Corporation	Plot No. C-541, Trans Thane Creek Industrial Area, Pawane, Thane, Maharashtra, India.	Lease Agreement	April 19, 2023 to April 18, 2118	1
6.	Auto LPG Dispensing Station	Kunal Goyal and Navnit Goyal	M.C.H No. 78-2-45/2, Chandrayangutta, Hyderabad 500005, Telangana, India.	Lease Agreement	April 01, 2023 to March 31, 2026	2,10,000
7.	Auto LPG Dispensing Station	Axiom Gas Engineering Private Limited	Gat No. 89/1, Dhotri, Solapur, Maharashtra, India.	Sale Deed	July 30, 2019	NA
8.	Head Office	Axiom Gas Engineering Private Limited	House No. 8-2-334/49, 8-2-334/49/FF, 8-2-334/49/SF, 8-2-334/49/TF on Plot No. 49 and 50, Survey No.356(old) and 169 (new), Banjara Hills, Hyderabad,	Sale Deed	October 11, 2023	NA

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
			Telangana, India.			
9.	Auto LPG Dispensing Station	Axiom Gas Engineering Private Limited	Gut No. 706, Mouza Shivoor, Vaijapur, Aurangabad, Maharashtra, India.	Sale Deed	August 26, 2021	NA
10.	Auto LPG Dispensing Station	Aijaz Ahmed Bukhari	Survey No. 195/1A and 195/1B, Bukhari Villa, Station Road, Vijayapura (Bijapur), Karnataka, India.	Lease Agreement	January 21, 2019 to January 20, 2029	60,000
11.	Auto LPG Dispensing Station	Nagesh Shiggaon, Tejashwini Shiggaon, Shrivalli Shiggaon, and Shraddha Shiggaon	Ward No. 3, Survey No 122/84A/1, New Cotton Market, Hubli, Karnataka, India.	Lease Agreement	June 27, 2024 to June 26, 2032	3,50,000
12.	Auto LPG Dispensing Station	Mrs. Rukhmini Amrutlal Patel and Mrs. Pravina Prvin Patel	CTS No. 15854/A/7 part, Baba Hardas Nagar, Dawoodpura, Aurangabad 431001, Maharashtra, India	Lease Agreement	September 24, 2020 to September 23, 2030	1,87,500
13.	Auto LPG Dispensing Station	Gurdeep Singh Darshan Singh Sodhi	Gat No. 176/1/2, Near Auditors Society, Harsool T-point, Jalgaon Road, Harsool, Aurangabad 431001, India.	Lease Agreement	February 21, 2021 to January 31, 2030	2,75,000

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
14.	Auto LPG Dispensing Station	Rekha Bai, Anil Singh, Kedar Singh and Vishnu Singh	H.No's.13-3-758 & 759 (P.T.I. No: 1071313867), No.13-3-760/A, 13-3-762/A (P.T.I. No: 1135500578), No.13-3-760/A, 13-3-762/A1 (P.T.I. No: 1131301964) & No.13-3-760/A, 13-3-762/A/2 (P.T.I. No: 1131301965), Lakshmi Narsimha Nagar, Kamela Road, Jiyaguda. Hyderabad 500005, Telangana, India.	Lease Agreement	December 30, 2022 to December 29, 2032	3,11,000
15.	Auto LPG Dispensing Station	Chittaboina Vinod Yadav, Chittaboina Vivek Yadav, Chittaboina Balamani Yadav and Chittaboina Shailaja	3-2-734 to 736, Chappal Bazar, Kachiguda, Himayat Nagar, Hyderabad, Telangana 500027, India.	Lease Agreement	June 26, 2019 to June 25, 2026	2,25,000
16.	Auto LPG Dispensing Station	Mohammed Ahmed and Mohammed Shameem	12-1-931, 12-1-931/1 and 12-1-933, Mallepally X Road, Asif Nagar, Main Road, Hyderabad, Telangana 50001, India.	Lease Agreement	September 05, 2023 to September 04, 2033	3,50,000

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
17.	Auto LPG Dispensing Station	Imtiyaz Khalandar Yar Khan, Iftexhar Yar Khan Khalandar and Iqbal Khalandar Yar	City Survey No. 201, Mehboob Yar Khan Road, Mill Corner, Aurangabad 431001, Maharashtra, India	Lease Agreement	September 15, 2021 to September 14, 2030	2,80,000
18.	Auto LPG Dispensing Station	Madarsa-E-Darul Uloom Rahmania	Survey No. 12, Ward No. 18, Block No. 8, Moin Baug, Kandikal Village, Mandal – Santosh Nagar, Hyderabad, Telangana, India.	Lease Agreement	August 15, 2015 to August 14, 2025*	1,00,000
19.	Auto LPG Dispensing Station	Nileema Sameer Gosavi and Gauri Ashutosh Gosavi	Survey No. 58/2B/2A/1B/1B/2A/1 Part, Bhakti Marg, Pandharpur Solapur, Maharashtra 413304, India.	Lease Agreement	February 15, 2021 to February 14, 2029	1,70,000
20.	Auto LPG Dispensing Station	Sourabh Sharda, Anis Vaibhav Agriculture and Properties Private Limited, Sadhana Sharda and Chanda Sharda	Survey No. 180, Brig Sayeed Road, Tadbund, Secunderabad – 500009,	Lease Agreement	August 01, 2023 to July 31, 2032	1,43,750
21.	Auto LPG Dispensing Station	Ramchandra Balwant Wale, Laxman Balwant Wale,	Gat No. 30/2/C/1, Miraj, Wanlesswadi, Sangli, Maharashtra,	Lease Agreement	October 08, 2021 to September 30, 2029	2,00,000

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
		Appasaheb Balu Wale,				
22.	Auto LPG Dispensing Station	Rajni Rajkumar Panjwani, Amit Ramchandra Panjwani and Harish Pahumal Ramchandani ,	House No. 1092 to 1099 and Property No. 166307, CTS No. 10389/A, Ashok Chowk, Near New Paccha Peth & Sakhar Peth, Solapur.	Lease Agreement	December 14, 2022 to December 13, 2032	90,000
23.	Retail Outlet	Mir Masihuiddin, Faiqa Taha and Nasera Tehzeeb	House No. 20-7-21, Fateh Darwaja Road, Hyderabad – 500065.	Lease Agreement	May 16, 2017 to May 15, 2027	1,00,000
24.	Auto LPG Dispensing Station	Shashi Kala Devi, Ashwani Singh, Madhuri Singh, Ishanth Raj Singh and Sanjana Singh	House No. 2-6-15/4, 2-6-15/5 & 2-6-15/8/9 on part of Plot Nos. 1, 2, 8 & 9, Survey Nos. 39 & 40, Upparpally, Rajendranagar Mandal, Ranga Reddy, Telangana - 500030	Lease Agreement	January 30, 2020 to January 29, 2027	2,50,000
25.	Auto LPG Dispensing Station	Sri. G.S. Srinivas	Premises No. 1 to 30 (PTIN No. 1170100027), Survey No. 898, 899, 900/1 and 904, Sanjay Nagar, GHMC Malkajgiri Municipalit and Ranga Reddy District,	Lease Agreement	July 01, 2024 to June 30, 2031	3,50,000

Sr. No.	Type of Property	Owned By	Location	Type of Agreement	Term of the Agreement	Rent Amount (in INR)
			Telangana 500003, India.			
26.	Auto LPG Dispensing Station	Zaheda Begum, Suleman Bin Ali Yafai and Talha Bin Ali Yafai	Municipal No. 18-12-418/O7/A, Omer Colony, Baba Nagar, Chandrayangutta, Hyderabad, Telangana 500053, India.	Lease Agreement	October 07, 2024 to October 06, 2034	2,10,000
27.	Auto LPG Dispensing Station	Arjun Pamandas Nagdev, Rahul Arjun Nagdev, Chander Pamandas Nagdev and Karan Arjun Nagdev	Survey No. 19/1, D/1(part), Plot No. 1 (Part Plot of South Side) Mouja Majrewadi, Solapur, Maharashtra, India.	Lease Agreement	October 27, 2020 to October 26, 2030	60,000
28.	Auto LPG Dispensing Station	Mahesh Dnyaneshwar Chamat	Mouja Dighori, KhNo. 54/2, Plot No. 2, P.H.N. 34, City Survey 17/2, Sheet No. 13, Corporation House No. 2529, Dighori, Ring Road Square, Towards Swami Narayan Mandir, Nagpur 440024, Maharashtra, India.	Lease Agreement	May 17, 2024 to May 16, 2034	1,00,000

Please note: *Axiom is in the process of renewing the Lease Agreement for the said location.

PROMOTER AND PROMOTER GROUP:

Axiom has four individual promoters namely, (1) *Alpeshkumar Naginbhai Patel*, (2) *Kinnari Alpeshkumar Patel*, (3) *Sadique Abdul Kadar Banani* and (4) *Asma Mohamad Sadique Banani*. The ‘Promoter Group’ of the company is according as under:

- **Alpeshkumar Naginbhai Patel, Promoter and his Group:**

S. No.	Name of Promoter/Promoter Group	Classification	Relationship with Promoter
Promoter (Individual)			
1	Alpeshkumar Naginbhai Patel	Promoter	Promoter
Individuals forming parts of the Promoter Group under Regulation 2(1)(pp)(ii) of ICDR, 2018			
1	Mr. Naginbhai Nathabhai Patel	Promoter Group	Father
2	Mrs. Sushilaben Naginbhai Patel	Promoter Group	Mother
3	Mrs. Kinnari Alpeshkumar Patel	Promoter Group	Spouse
4	Mrs. Anjana Jigneshkumar Brahmbhatt	Promoter Group	Sister
5	Master. Praket Alpeshkumar Patel	Promoter Group	Son
6	Ms. Vedanti Alpeshkumar Patel	Promoter Group	Daughter
7	Mr. Jayantibhai Chimanbhai Patel	Promoter Group	Spouse's Father
8	Mrs. Narmadaben Jayantibhai Patel	Promoter Group	Spouse's Mother
9	Mr. Himanshu Jayantibhai Patel	Promoter Group	Spouse's Brother
10	Mrs. Shitalben Jayeshbhai Patel	Promoter Group	Spouse's Sister
11	Mrs. Snehlataben Santoshkumar Patel	Promoter Group	Spouse's Sister

- **Mrs. Kinnari Alpeshkumar Patel, Promoter and her Group:**

S. No.	Name of Promoter/Promoter Group	Classification	Relationship with Promoter
Promoter (Individual)			
1	Mrs. Kinnari Alpeshkumar Patel	Promoter	Promoter
Individuals forming parts of the Promoter Group under Regulation 2(1)(pp)(ii) of ICDR, 2018			
1	Mr. Jayantibhai Chimanbhai Patel	Promoter Group	Father
2	Mrs. Narmadaben Jayantibhai Patel	Promoter Group	Mother
3	Mr. Alpeshkumar Naginbhai Patel	Promoter Group	Spouse
4	Mr. Himanshu Jayantibhai Patel	Promoter Group	Brother

5	Mrs. Shitalben Jayeshbhai Patel	Promoter Group	Sister
6	Mrs. Snehlataben Santoshkumar Patel	Promoter Group	Sister
7	Master. Praket Alpeshkumar Patel	Promoter Group	Son
8	Ms. Vedanti Alpeshkumar Patel	Promoter Group	Daughter
9	Mr. Naginbhai Nathabhai Patel	Promoter Group	Spouse's Father
10	Mrs. Sushilaben Naginbhai Patel	Promoter Group	Spouse's Mother
11	Mrs. Anjana Jigneshkumar Brahmbhatt	Promoter Group	Spouse's Sister(s)

• **Mr. Sadique Abdul Kadar Banani, Promoter and his Group:**

S. No.	Name of Promoter/Promoter Group	Classification	Relationship with Promoter
Promoter (Individual)			
1	Mr. Sadique Abdul Kadar Banani	Promoter	Promoter
Individuals forming parts of the Promoter Group under Regulation 2(1)(pp)(ii) of ICDR, 2018			
1	Late Abdul Kader Banani	Promoter Group	Father
2	Mrs. Zainab Abdul Kader Banani	Promoter Group	Mother
3	Mrs. Asma Mohamad Sadique Banani	Promoter Group	Spouse
4	Mrs. Roshan Banu Yusuf Akbani	Promoter Group	Sister
5	Mrs. Gulshan Bano Mohd Hanif Janwani	Promoter Group	Sister
6	Mrs. Shabnam Mohd Amin Hingora	Promoter Group	Sister
7	Master. Ahmad Mohammed Sadique Banani	Promoter Group	Son(s)
8	Master. Hashim Mohammed Sadique Banani	Promoter Group	Son(s)
9	Master. Hamza Mohammad Sadique Banani	Promoter Group	Son(s)
10	Late Ismail Motlani	Promoter Group	Spouse's Father
11	Mrs. Bilkees Banoo	Promoter Group	Spouse's Mother
12	Mr. Mohd Yunus	Promoter Group	Spouse's Brother(s)
13	Mrs. Alfiya Khatani	Promoter Group	Spouse's Sister(s)

- **Mrs. Asma Mohamad Sadique Banani, Promoter and her Group:**

S. No.	Name of Promoter/Promoter Group	Classification	Relationship with Promoter
Promoter (Individual)			
1	Mrs. Asma Mohamad Sadique Banani	Promoter	Promoter
Individuals forming parts of the Promoter Group under Regulation 2(1)(pp)(ii) of ICDR, 2018			
1	Late Ismail Motlani	Promoter Group	Father
2	Mrs. Bilkees Banoo	Promoter Group	Mother
3	Mr. Sadique Abdul Kadar Banani	Promoter Group	Spouse
4	Mr. Mohd Yunus	Promoter Group	Brother
5	Mrs. Alfiya Khatani	Promoter Group	Sister
6	Master. Ahmad Mohammed Sadique Banani	Promoter Group	Son
7	Master. Hashim Mohammed Sadique Banani	Promoter Group	Son
8	Master. Hamza Mohammad Sadique Banani	Promoter Group	Son
9	Late Abdul Kadar Banani	Promoter Group	Spouse's Father
10	Mrs. Zainab Abdul Kader Banani	Promoter Group	Spouse's Mother
11	Mrs. Roshan Banu Yusuf Akbani	Promoter Group	Spouse's Sister
12	Mrs. Gulshan Bano Mohd Hanif Janwani	Promoter Group	Spouse's Sister
13	Mrs. Shabnam Mohd Amin Hingora	Promoter Group	Spouse's Sister

- **Entities forming part of our Promoter Group**

As per Regulation 2(1)(pp)(iv) of the SEBI (ICDR) Regulations, 2018, the following Companies/Trust/Partnership firms/HUFs or Sole Proprietorships are forming part of our Promoter Group.

Sr. No.	Name of Companies
1	Primefuel Logistics Private Limited
2	Czar Mertic System Private Limited
3	Keylogic Automations Private Limited
4	Fueltech Engineering Services Private Limited

GROUP COMPANIES

As per SEBI ICDR Regulations and the applicable accounting standards, the term "group companies" means, (i) such companies (other than the Promoter(s) with which there were related party transactions during the period for

which financial information is disclosed, as covered under applicable accounting standards, and (ii) also other companies considered material by the board of directors of the issuer company.

Following is the list of Group Companies and their Board of Directors:

Group Companies

1. Primefuel Logistics Private Limited; and
2. Czar Mertic System Private Limited.

Board of Directors

S.N.	Name of Directors	DIN	Designation	Date of Joining/ w.e.f.
Primefuel Logistics Private Limited				
1	Alpeshkumar Naginbhai Patel	01669226	Director	20/05/2019
2	Mohammed Sadique Abdul Kadar Banani	06362283	Director	20/05/2019
3	Mohamed Saquib Arshad	08446732	Director	20/05/2019
Czar Metric System Private Limited				
1	Alpeshkumar Naginbhai Patel	01669226	Director	11/09/2019
2	Mohammed Sadique Abdul Kadar Banani	06362283	Director	11/09/2019

REGISTRATION (INCORPORATION) OBTAINED UNDER THE COMPANIES ACT, 2013

1. Our Company was incorporated as 'Axiom Gas Engineering Private Limited' pursuant to a Certificate of Incorporation dated August 24, 2007, issued by the Assistant Registrar of Companies, Gujarat, Dadra and Nagar Haveli.
2. Certificate of incorporation dated July 16, 2024 issued by the Ministry Of Corporate Affairs, Government of India pursuant to conversion of our Company from a private limited company to a public limited company and the name of our Company changed from 'Axiom Gas Engineering Private Limited' to 'Axiom Gas Engineering Limited'. The CIN of our Company is U23201GJ2007PLC051590.

REGISTRATION UNDER TAX STATUTES:

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference License No.	Date of Issuance/ Renewal	Date of Expiry
1.	Permanent Account Number	Income Tax Department, Government of India	AAHCA7481M	NA	NA
2.	Tax Deduction Account Number	Income Tax Department, Government of India	BRDA03189E	June 26, 2009	NA
3.	Goods and Service Tax Registration Certificate for the state of Telangana	Government of India	36AAHCA7481M1Z4	December 16, 2023	NA
4.	Goods and Service Tax Registration Certificate for the state of Karnataka	Government of India	29AAHCA7481M1ZZ	November 30, 2018	NA
5.	Goods and Service Tax Registration Certificate for the state of Maharashtra	Government of India	27AAHCA7481M1Z3	September 26, 2024	NA
6.	Profession Tax Payer Enrolment Certificate	Government of Telangana Commercial Taxes Department	36715363755	December 17, 2024	NA
7.	Profession Tax Payer Registration Certificate	Government of Telangana Commercial Taxes Department	36715363755	December 17, 2024	NA

LICENSES/ APPROVALS/CERTIFICATES WITH REGARD TO CORE BUSINESS:

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
1.	Compliance with ISO 9001:2015 standard for design, manufacturing, testing, installation, commissioning, operations and maintenance of oil and gas equipments, skids, bulk storage plant and retail outlet for	LMS Certification Limited	IN123342A	November 13, 2024	November 12, 2027

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	fuel/LPG/CNG/LCNG/LNG.				
2.	Approval for storage of compressed gas in relation to premises located at Bijapur, Karnataka.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/KA/05/411 (S92586)	September 01, 2023	September 30, 2026
3.	Form LS – 1A to store compressed gas in pressure vessel or vessels in relation to premises located at Vijayapura, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/03/2296(S807)	November 21, 1995	September 30, 2027
4.	Approval for storage of compressed gas in relation to premises located at Vijayapura, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/03/2296(S807)	June 23, 2022	September 30, 2027
5.	Approval for filling and storage of LPG in relation to premises located at Vijayapura, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	G/HO/MH/05/848 & G/HO/MH/06/874 (G16440)	September 21, 2022	September 30, 2028
6.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Dawoodpura,	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/512(S96060)	April 12, 2021	September 30, 2025

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	Aurangabad, Maharashtra.				
7.	Approval for Auto LPG Dispensing Station in relation to premises located at Dawoodpura, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/512(S96060)	December 23, 2021	September 30, 2025
8.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Harsul, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/514(S93466)	May 19, 2021	September 30, 2025
9.	Approval for Auto LPG Dispensing Station in relation to premises located at Harsul, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/514(S93466)	January 15, 2024	September 30, 2025
10.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Mill Corner, Aurangabad, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/528(S96352)	April 04, 2022	September 30, 2025
11.	Approval for Auto LPG Dispensing Station in relation to premises located at Mill Corner,	Petroleum & Explosives Safety Organisation, Ministry of	S/HO/MH/05/528(S96352)	April 22, 2022	September 30, 2025

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	Aurangabad, Maharashtra.	Commerce and Industry, Government of India			
12.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Nai Zindagi, Solapur, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/505(S97997)	February 03, 2021	September 30, 2025
13.	Approval for Auto LPG Dispensing Station in relation to premises located at Nai Zindagi, Solapur, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/505(S97997)	November 01, 2021	September 30, 2025
14.	Approval for storing and dispensing LPG in relation to premises located at Pandharpur, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/519/(S97319)	September 15, 2023	September 30, 2026
15.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Miraj Wanlesswadi, Sangli, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/526(S99853)	March 11, 2022	September 30, 2026
16.	Approval for storage of compressed gas in relation to premises located at Miraj,	Petroleum & Explosives Safety Organisation,	S/HO/MH/05/526(S99853)	March 11, 2022	September 30, 2026

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	Wanlesswadi, Sangli, Maharashtra.	Ministry of Commerce and Industry, Government of India			
17.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Ashok Chowk, Solapur, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/MH/05/485(S95038)	October 21, 2024	September 30, 2027
18.	Letter for storage of LPG in pressure vessels in the bottling plant in relation to premises located at Dhotri, Solapur, Maharashtra.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	A/S/HO/MH/03/2219 (S96557)	December 04, 2019	NA
19.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Tadbund, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/239(S55516)	September 13, 2022	September 30, 2027
20.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Chandrayangutta, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/262(S57439)	September 13, 2022	September 30, 2027
21.	Renewal of Approval for Operating as an Auto LPG Operator in relation to states of Andhra Pradesh, Tamil Nadu and Karnataka.	Petroleum & Explosives Safety Organisation, Ministry of Commerce	PV(ALDS) O/040/28	December 11, 2023	December 31, 2025

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
		and Industry, Government of India			
22.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Jiyaguda, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/333(S97415)	December 13, 2022	September 30, 2025
23.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Jiyaguda, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/333(S97415)	January 13, 2023	September 30, 2025
24.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at LB Nagar, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/325(S98661)	March 11, 2022	September 30, 2026
25.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at LB Nagar, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/325(S98661)	March 25, 2022	September 30, 2026
26.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to	Petroleum & Explosives Safety Organisation, Ministry of Commerce	S/HO/TG/05/340(S103054)	December 12, 2023	September 30, 2028

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	Motor Vehicles in relation to premises located at Malleshpally, Hyderabad, Telangana.	and Industry, Government of India			
27.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Rangareddy, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/317(S95039)	October 21, 2024	September 30, 2027
28.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Moinbaug, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/271(S66257)	September 13, 2022	September 30, 2027
29.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Fateh Darwaza Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/285(S77864)	September 13, 2022	September 30, 2027
30.	Form LS – 1B - Licence to Store and Dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Kachiguda, Hyderabad, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/HO/TG/05/313(S95071)	November 25, 2019	September 30, 2027
31.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station	Petroleum & Explosives Safety Organisation, Ministry of	S/SC/KA/05/5 (S99002)	July 10, 2024	September 30, 2028

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	as Automotive Fuel to Motor Vehicles in relation to premises located at Hubli, Dharwad, Karnataka.	Commerce and Industry, Government of India			
32.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Hubli, Dharwad, Karnataka.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/SC/KA/05/5(S99002)	July 30, 2024	September 30, 2028
33.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Malkajgiri, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/SH/TG/05/3(S105251)	November 28, 2024	September 30, 2029
34.	Approval for setting up Auto LPG Dispensing Station in relation to premises located at Malkajgiri, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/SH/TG/05/3(S105251)	December 05, 2024	September 30, 2029
35.	Form LS – 1B to store and dispense Liquefied Petroleum Gas in Liquefied Petroleum Gas Dispensing Station as Automotive Fuel to Motor Vehicles in relation to premises located at Baba Nagar, Telangana.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	S/SH/TG/05/7(S110803)	May 13, 2025	September 30, 2029
36.	Approval for storage of the compressed LPG at Baba Nagar, Telangana.	Petroleum & Explosives Safety Organisation,	S/SH/TG/05/7(S110803)	May 15, 2025	September 30, 2029

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
		Ministry of Commerce and Industry, Government of India			
37.	Approved auto LPG installer.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	PV(ALDS) 1/036/24	December 11, 2023	December 31, 2025
38.	Letter for recognition as an approved Auto LPG Dispensing Station Operator for Correction from the state of Gujarat to Andhra Pradesh, Tamil Nadu and Karnataka.	Petroleum & Explosives Safety Organisation, Ministry of Commerce and Industry, Government of India	PV(ALDS) O/040/28	April 02, 2013	NA
39.	Certificate of Verification for Malkajgiri, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202412000200005	January 08, 2025	January 07, 2026
40.	Certificate of Verification for Baba Nagar, Telangana.	Office of the Controller, Legal Metrology, Hyderabad Government of Telangana	202505000223014	May 27, 2025	May 26, 2026
41.	Certificate of Verification for Bijapur, Karnataka.	Department of Legal Metrology, Government of Karnataka	AC52191	December 08, 2024	December 07, 2025
42.	Certificate of Verification for Sangli, Maharashtra.	Food, Civil Supply and Consumer Protection Department	CLM19272580	April 18, 2025	April 17, 2026

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
		Legal Metrology Organisation, Government of Maharashtra			
43.	Certificate of Verification for Dawoodpura, Aurangabad, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	CLM22964417	August 18, 2025	August 17, 2026
44.	Certificate of Verification for Harsul, Aurangabad, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	CLM22743692	August 19, 2025	August 18, 2026
45.	Certificate of Verification for Pandharpur, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	CLM21613102	September 04, 2025	September 03, 2026
46.	Certificate of Verification for Pandharpur, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation,	CLM21613102	September 04, 2025	September 03, 2026

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
		Government of Maharashtra			
47.	Certificate of Verification for Ashok Chowk, Solapur, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	CLM21165850	May 09, 2025	May 08, 2026
48.	Certificate of Verification for Mill Corner, Aurangabad, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	CLM22854870	April 11, 2025	April 10, 2026
49.	Certificate of Verification for Nai Zindagi, Solapur, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	CLM21383179	February 20, 2025	February 19, 2026
50.	Certificate of Verification for Moinbaug, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202412000199603	January 25, 2025	January 24, 2026
51.	Certificate of Verification for Rangareddy, Hyderabad, Telangana.	Office of the Controller, Legal Metrology,	202410000195288	November 08, 2024	November 07, 2025

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
		Hyderabad, Government of Telangana			
52.	Certificate of Verification for Kachiguda, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202410000194523	November 07, 2024	November 06, 2025
53.	Certificate of Verification for Chandrayangutta, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202507000228432	July 14, 2025	July 13, 2026
54.	Certificate of Verification for Laxmi Narsimha Nagar, Jiyaguda, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202412000199600	January 02, 2025	January 01, 2026
55.	Certificate of Verification for Mallepally, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202412000199607	January 23, 2025	January 22, 2026
56.	Certificate of Verification for Fateh Darwaza, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202508000230842	August 12, 2025	August 11, 2026
57.	Certificate of Verification for LB Nagar, Hyderabad, Telangana.	Office of the Controller, Legal Metrology, Hyderabad, Government of Telangana	202503000216431	March 29, 2025	March 28, 2026
58.	Certificate of Verification for	Office of the Controller,	202507000227220	July 07, 2025	July 06, 2026

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
	Tadbund, Hyderabad, Telangana.	Legal Metrology, Hyderabad, Government of Telangana			
59.	Certificate of Verification for Hubli, Dharwad, Karnataka.	Department of Legal Metrology, Government of Karnataka	AC086202404452	August 05, 2025	August 04, 2026
60.	Certificate of Verification for Digori, Nagpur, Maharashtra.	Food, Civil Supply and Consumer Protection Department Legal Metrology Organisation, Government of Maharashtra	250159878	February 12, 2025	February 11, 2026
61.	No-Objection Certificate for LPG Retail Outlet at Vijayapura, Karnataka.	Revenue Department, Government of Karnataka	MAG/PTR/CR/31/2017-18	October 04, 2018	NA
62.	No-Objection Certificate for LPG Retail Outlet at Solapur, Maharashtra.	Commissioner of Police, Solapur City	5(1)/License Branch/LPG/NOC/2020-324	July 07, 2020	NA
63.	No-Objection Certificate for LPG Retail Outlet at Bijapur, Vijayapura, Maharashtra.	Revenue Department, Government of Karnataka	MAG/PTR/CR/31/2017-18	October 04, 2018	NA
64.	No-objection certificate for installation of 20 KL Auto LPG gas underground tank at Hubli, Dharwad, Karnataka.	Police Department, Government of Karnataka	MAG-3/NOC/11/2020-21	December 09, 2021	NA
65.	No-objection certificate for storage of flammable/ toxic/ corrosive compressed gases at Dawoodpura, Aurangabad, Maharashtra.	Office of the Commissioner of Police, Aurangabad	Desk-6/ Petrol-Diesel-Gas/NOC/2019/2619	August 28, 2019	NA

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
66.	No-objection certificate for storage of Auto LPG Dispensing station at Harsul, Aurangabad, Maharashtra.	Office of the Commissioner of Police, Aurangabad	Desk-6/ Petrol-Diesel-Gas/NOC/2019/7264	May 03, 2019	NA
67.	No-objection certificate for storage of flammable/ toxic/ corrosive compressed gases at Mill Corner, Aurangabad, Maharashtra.	Office of the Commissioner of Police, Aurangabad	Desk-6/ Petrol-Diesel-Gas/NOC/2019/15629	November 14, 2019	NA
68.	No-objection certificate for storage of flammable/ toxic/ corrosive compressed gases at Pandharpur, Solapur, Maharashtra.	Office of District Magistrate Solapur	2021/DCB-5/SR- 135/ 2020	January 07, 2021	NA
69.	No-objection certificate for storage of flammable/ toxic/ corrosive compressed gases at Miraj, Sangli, Maharashtra.	Collector and District Magistrate Office, Sangli	Home-1/Desk-6/MAG-1/Petroleum/SR-13/2021	December 08, 2021	NA
70.	No-objection certificate for storage of flammable/ toxic/ corrosive compressed gases at Ashok Chowk, Solapur, Maharashtra.	Police Commissioner of Solapur City	Desk-5(1)/Licence Branch/ LPG/NOC/2019-329	May 27, 2019	NA
71.	No-objection certificate for storage of flammable/ toxic/ corrosive compressed gases at Majrewadi, Solapur, Maharashtra.	Commissioner of Police Solapur City	Desk-5(1)/Licence Branch/ LPG/NOC/2020-324	July 07, 2020	NA
72.	No-objection certificate for installation of proposed Auto LPG retail outlet at Tadbund, Hyderabad.	Police Department, Government of Andhra Pradesh	L&O/M7/130/2013	February 27, 2013	NA
73.	No-objection certificate for installation of proposed Auto LPG retail outlet at Chandrayangutta, Hyderabad.	Office of the Commissioner of Police, Hyderabad City	L&O/M7/1738/2013	November 25, 2013	NA

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
74.	No-objection certificate for installation of proposed Auto LPG retail outlet at Fateh Darwaza, Hyderabad.	Police Department, Government of Telangana	L&O/M7/1015/2017	May 09, 2017	NA
75.	No-objection certificate for installation of proposed Auto LPG retail outlet at Moin Baug, Hyderabad.	Office of the Commissioner of Police Hyderabad City	L&O/M7/1488/2015	September 18, 2015	NA
76.	No-objection certificate for set up of Auto LPG Dispensing Station at Kachiguda, Hyderabad, Telangana.	Police Department, Government of Telangana	L&O/A4/0018/2019	July 06, 2019	NA
77.	No-objection certificate for installation of proposed Auto LPG retail outlet at Rangareddy, Hyderabad.	Office of the Commissioner of Police Cyderabad	A4/25/1302/Petroleum/Cyb/2019	January 24, 2020	NA
78.	No-objection certificate for set up of Auto LPG Dispensing Station at LB Nagar, Hyderabad.	Police Department, Government of Telangana	309/9523/M2-Petroleum/RCK/2020	June 07, 2021	NA
79.	No-objection certificate for set up of Auto LPG Dispensing Station at Jiyaguda, Hyderabad, Telangana.	Police Department, Government of Telangana	HCP/A/A4/0002/2020	June 19, 2021	NA
80.	No-objection certificate to set up a new Auto LPG Dispensing Station, Mallepally, Hyderabad, Telangana.	Police Department, Government of Telangana	HCP/A/A4/0001/2022	March 24, 2022	NA
81.	No-objection certificate for installation of Auto LPG delivery unit at Malkajgiri, Hyderabad.	Police Department, Government of Telangana	M2-Petroleum/RCK/737/2022	July 20, 2023	NA
82.	No-objection certificate for setting up LPG retail outlet at Nagpur, Maharashtra.	Police Department, Government of Maharashtra	Poana/ Parvana/ Pali-4/LPG/7773/2019	July 04, 2019	NA
83.	No-objection certificate for setting up auto LPG outlet at Baba Nagar.	Office of the Assistant Commission	54/OW/ACP/Tr.SE.Divn/2024	February 15, 2024	NA

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No./ Certificate No.	Date of Issuance/Renewal	Date of Expiry
		er of Police, Hyderabad			

LICENSES/ APPROVALS/CERTIFICATES UNDER INDUSTRIAL AND LABOUR LAWS:

Sr. No.	Details of Registration/Certificate	Issuing Authority	Registration No./ Reference No./ License No.	Date of Issuance/Renewal	Date of Expiry
1	Trade License	Greater Hyderabad Municipal Corporation	0072-322-0326	January 23, 2025	December 31, 2025
2	Shops & Establishment Registration Certificate for Hyderabad, Telangana.	Government of Telangana	SEA/HYD/ALO/37/1005929/2024	December 18, 2024	NA
3	Shops & Establishment Registration Certificate for Malkajgiri, Telangana.	Government of Telangana	SEA/MED/ALO/KP/1165568/2025	August 13, 2025	NA
4	Intimation under Form C for establishment at Ashok Chowk, Solapur, Maharashtra	Government of Maharashtra	108362022503	August 20, 2025	NA
5	Intimation under Form C for establishment at Pandharpur, Solapur, Maharashtra	Government of Maharashtra	108357532503	August 20, 2025	NA

INSURANCE POLICIES PURCHASED BY AXIOM





Company has obtained the following insurance policies:

Sr. No	Policy Number	Insured's Name	Period of cover	Type of Policy	Variant
1.	16020131250200000621	Axiom Gas Engineering Private Limited	July 06, 2025 to July 05, 2026	Commercial Vehicle Liability Only Policy	Bolero Camper 2WD Power Steering
2.	2302003124P112410208	Axiom Gas Engineering Private Limited	November 10, 2024 to November 09, 2025	Private Car Standalone Own Damage Policy	Toyota/ Fortuner (2021-) Legender 2.8 4x2 AT
3.	16020131250200000692	Axiom Gas Engineering Private Limited	July 18, 2025 to July 17, 2026	Commercial Vehicle Liability Only Policy	TC 6X2
4.	16020131240100002658	Axiom Gas Engineering Private Limited	March 01, 2025 to	Commercial Vehicle Package Policy	Bolero Camper PS

			February 28, 2026		
5.	16020131250200000407	Axiom Gas Engineering Private Limited	June 05, 2025 to June 04, 2026	Commercial Vehicle Liability Only Policy	2214/18S

INTELLECTUAL PROPERTY OF AXIOM

Company has applied for Trade Mark particulars whereof are as under:

Sr. No.	Trademark Word	Trademark Image	Trademark Status	Class	Application No.	Date of Application	Date of Expiry
1.	Primefuel		Objected	4	4357 240	November 25, 2019	NA
2.	Primefuel		Objected	35	4357 242	November 25, 2019	NA
3.	Primegas		Objected	4	4357 241	November 25, 2019	NA
4.	Primegas		Objected	35	4357 243	November 25, 2019	NA

There are domains registered in the name of Company, particulars whereof are as under:

Sr. No.	Domain Name	Name of the Owner	Effective Date	Expiry Date	Registration Country
1.	www.axiomgas.com	Axiom Gas Engineering Private Limited	August 13, 2019	August 12, 2028	India

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.

LAWS IN RELATION TO COMPANY'S BUSINESS

The Static & Mobile Pressure Vessel (Unfired) Rules, 2016

The Static & Mobile Pressure Vessel (Unfired) Rules, 2016 provide regulatory frameworks for the design and construction of pressure vessels, storage of compressed gas in pressure vehicles and transportation of compressed gas by vehicles. These rules ensure that pressure vessels are designed and operated safely to prevent accidents and protect personnel and the environment from hazards associated with pressure containment. The rules specify requirements for materials, fabrication, testing, and certification, licensing of pressure vessels and facilities storing compressed gas, along with the guidelines for installation, operation, and periodic inspection to ensure compliance with safety standards.

Petroleum and Natural Gas Regulatory Board Act, 2006

The Petroleum and Natural Gas Regulatory Board Act, 2006 was enacted to establish the Petroleum and Natural Gas Regulatory Board as the authority to regulate the refining, processing, storage, transportation, distribution, marketing, and sale of petroleum, petroleum products, and natural gas excluding production of crude oil and natural gas in India. The Act aims to protect the interests of consumers and entities involved in these sectors by ensuring fair trade practices and fostering a competitive market. It empowers the Board to grant licenses, set and monitor technical and safety standards, and adjudicate disputes. The Act was enacted to facilitate the growth and development of a robust and efficient petroleum and natural gas infrastructure, ensuring the availability of these resources at competitive prices and maintaining transparency and accountability in their distribution and supply.

Petroleum And Natural Gas Regulatory Board (Technical Standards and Specifications Including Safety Standards for Dispensing of Automotive Fuels) Regulations, 2018

The Petroleum and Natural Gas Regulatory Board (Technical Standards and Specifications Including Safety Standards for Dispensing of Automotive Fuels) Regulations, 2018 were established to ensure the safe and efficient dispensing of automotive fuels in India. These regulations outline technical standards and safety specifications for fuel dispensing stations, covering design, construction, and equipment standards. They mandate comprehensive safety measures to prevent fires and explosions, including fire suppression systems and emergency shut-off devices. The regulations also include operational guidelines, regular inspection and compliance checks, and mandatory training for staff to ensure adherence to safety practices and emergency procedures. The primary aim is to enhance safety, protect public health and the environment, and ensure uniform standards across the industry.

Petroleum And Natural Gas Regulatory Board (Technical Standards and Specifications Including Safety Standards for Liquefied Natural Gas Facilities) Regulations, 2018

The Petroleum and Natural Gas Regulatory Board (Technical Standards and Specifications Including Safety Standards for Liquefied Natural Gas Facilities) Regulations, 2018, were enacted to ensure the safe design, construction, piping system components and fabrication, operation, and maintenance of Liquefied Natural Gas (LNG) facilities in India. These regulations set forth detailed technical standards and safety protocols to prevent accidents and ensure the secure handling of LNG. They cover aspects such as site selection, facility design, equipment specifications, and safety measures including fire protection, emergency response plans, and regular inspections. The regulations also mandate training for personnel to handle LNG safely. The primary aim is to enhance safety, protect the environment, and promote the efficient and reliable operation of LNG facilities, ensuring public and worker safety in the rapidly growing LNG sector.

Explosives Act, 1884 and Explosives Rules 2008

The Explosives Act, 1884 was enacted to regulate the manufacture, possession, use, sale, transport, and importation of explosives in India to ensure public safety and prevent misuse. The Act provides a framework for the licensing and control of activities involving explosives, requiring individuals and entities to obtain permits for various operations. It lays down safety protocols and standards for the handling, storage, and transportation of explosives to minimize risks of accidents and incidents. The Act also grants authorities the power to inspect premises, seize unauthorized explosives, and enforce compliance with the regulations. By establishing these controls, the Explosives Act, 1884, aims to protect the public and property from the dangers associated with explosive materials.

The Explosives Rules, 2008 were established under the Explosives Act, 1884, to provide detailed regulations for the safe handling, manufacture, storage, sale, transport, import, and export of explosives in India. These rules outline the licensing requirements for various activities involving explosives and set stringent safety standards to prevent accidents and ensure public safety. Key provisions include guidelines for the construction and maintenance of storage facilities, safe widely-applied handling and transport protocols, and mandatory safety training for personnel involved in the explosives industry. The rules also stipulate the documentation and record-keeping requirements for tracking the movement and usage of explosives. By implementing these regulations, the Explosives Rules, 2008, aim to enhance safety measures, ensure compliance, and mitigate the risks associated with explosive materials.

The Bureau of Indian Standards Act, 2016

The Bureau of Indian Standards Act, 2016 establishes the Bureau of Indian Standards as the national standards body of India, for the harmonious development of the activities of standardisation, conformity assessment and quality assurance of goods, articles, processes, systems and services. The Act empowers Bureau of Indian Standards to grant licenses for the use of the Standard Mark, conduct inspections and audits, and ensure compliance with standards to enhance product quality and consumer safety. It also provides the formulation of technical regulations, the recognition of testing laboratories, and the imposition of penalties for non-compliance, thereby promoting uniformity and reliability in Indian markets and fostering international trade.

Petroleum Act, 1934 and Petroleum Rules, 2002

The Petroleum Act, 1934 was enacted to regulate the import, transport, storage, production, refining, and blending of petroleum in India. The primary aim of the Act is to ensure the safe handling of petroleum products to prevent accidents and fires. It outlines the conditions for granting licenses for various activities involving petroleum, specifies safety measures to be adopted in its handling and storage, and mandates the inspection and testing of petroleum facilities. By establishing these regulations, the Act seeks to protect public safety, prevent environmental hazards, and ensure the orderly development and control of the petroleum industry in the country.

The Petroleum Rules, 2002 were enacted under the Petroleum Act, 1934, to ensure the safe import, transport, storage, production, refining, and blending of petroleum and its products in India. These rules mandate licensing for various activities involving petroleum, establish stringent safety protocols for storage facilities and transport vehicles, and outline measures for fire safety, emergency response, and environmental protection. They also include provisions for periodic inspections, compliance checks, and detailed record-keeping to prevent accidents and ensure safe handling practices. The primary aim of these rules is to protect public safety, prevent environmental hazards, and promote the efficient management of petroleum resources.

Consumer Protection Act, 2019

Consumer Protection Act, 2019, which has repealed the Consumer Protection Act, 1986, was enacted to provide for better protection of the interests of consumers along with timely redressal of consumer disputes against defects or deficiencies identified by the consumers. As per Section 2 (9) of the Consumer Protection Act, 2019, consumer rights includes the right to be protected against the marketing of goods, products or services which are hazardous to life and property, the right to be informed about the quality, quantity, potency, purity, standard and price of goods, products or services, as the case may be, so as to protect the consumer against unfair trade practices, the right to be assured, wherever possible, access to a variety of goods, products or services at competitive prices, the right to be heard and to be assured that consumer's interests will receive due consideration at appropriate fora, the right to seek redressal against unfair trade practice or restrictive trade practices or unscrupulous exploitation of consumers and the right to consumer awareness. The Act has instituted various councils, authorities, and redressal commissions to address consumer disputes effectively and resolve such disputes thereby protecting the consumer's interests.

Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities) Rules, 2011

Legal Metrology Act, 2009 was enacted for the regulation of trade and commerce in weights, measures and other goods which are sold or distributed by weight, measure or number and for matters connected therewith or incidental thereto. All entities are required to use the base unit set out in this act for all the products sold or manufactured by them.

Legal Metrology (Packaged Commodities) Rules, 2011 is applicable to all entities who are engaged in the sale, distribution or delivery of any pre-packed commodity. The rule mandates the manufacturers to declare certain information such as the name of the manufacturer, date of manufacture, maximum retail price and consumer care details. The rule also provides authorities the powers to verify the compliance of this rule along with imposing penalties for any non-compliance.

LABOUR LAWS

The Factories Act, 1948

Factories Act, 1948 was enacted to ensure that the factories are operating taking into accounts the safety, welfare, working conditions and leaves to be provided to the workers of the factory. The act also sets out the weekly and daily working hours of the workers along with any compensatory holidays and annual leaves with wages. As per Section 2 (m) of the act, factory means any premises including the precincts thereof (i) whereon ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or (ii) whereon twenty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on, but does not include a mine subject to the operation of the Mines Act, 1952, or a mobile unit belonging to the armed forces of the Union, railway running shed or a hotel, restaurant or eating place.

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 was enacted to provide social security and retirement benefits to employees. The said act is applicable to every establishment which is a factory engaged in any industry specified in Schedule I of the act and in which twenty or more persons are employed, and to any other establishment employing twenty or more persons or class of such establishments which the Central Government may, by notification in the Official Gazette, specify in this behalf, provided that the Central

Government may, after giving not less than two months' notice of its intention so to do, by notification in the Official Gazette, apply the provisions of this Act to any establishment employing such number of persons less than twenty as may be specified in the notification. Under the said act, employer and employee contribute a certain amount of money every month which serves as the retirement savings fund. The said act also protects such funds to be attached by a decree or order of any court.

The Employees' State Insurance Act, 1948

The Employees' State Insurance Act, 1948 was enacted to provide benefits in relation to health and welfare in the form of insurance to the employees employed by the factories covered under this act. The act is applicable to all factories (including factories belonging to the government) other than seasonal factories, however the factories or establishments belonging to or under the control of the government whose employees are otherwise in receipt of benefits substantially similar or superior to the benefits provided under this act are excluded from the purview of this act.

The Maternity Benefit Act, 1961

The Maternity Benefit Act was enacted to protect the employment and health of working women during their pregnancy and childbirth. It ensures that pregnant women are provided with certain benefits such as paid leave and safeguards in the workplace. As per the act, any woman employed in an establishment and entitled to maternity benefit, may give notice in writing to her employer, stating that her maternity benefit and any other amount to which she may be entitled under this act, may be paid to her or to such person as she may nominate in the notice and that she will not work in any establishment during the period for which she receives maternity benefit.

The Payment of Wages Act, 1936

The Payment of Wages Act, 1936 was enacted to regulate the timely and complete payment of wages to employees and to prevent unauthorized deductions. The Act applies to employees earning below a specified wage limit and mandates that wages be paid on time. It outlines permissible deductions such as fines, absence from duty, and advances, ensuring that employees are not unjustly deprived of their earnings. The Act also provides mechanisms for employees to claim unpaid wages and empowers authorities to hear and resolve wage-related disputes. Its primary aim is to protect workers from exploitation and ensure financial stability through regular and full payment of wages.

The Minimum Wages Act, 1948

The Minimum Wages Act, 1948 was enacted to ensure that workers in various industries in India receive fair wages that can provide for a basic standard of living. The Act mandates that the central and state governments set minimum wage rates for different types of work and regions, taking into account factors such as the cost of living, type of employment, and working conditions. It covers both skilled and unskilled labour across various sectors, ensuring that no worker is exploited by being paid below the prescribed minimum wage. The Act also provides for periodic revisions of the wage rates and empowers authorities to enforce compliance, thereby aiming to reduce poverty and inequality among the working class.

Payment of Bonus Act, 1965

Payment of Bonus Act, 1965 was enacted to mandate the employers covered under the act to provide bonuses to their employees by calculating their gross profit and available surplus to calculate the bonus amount payable to each employee. However, employees who have worked for the employer for at least 30 days in year are entitled

to receive bonus from their employers. The act has also laid down the threshold for the minimum and maximum bonus to be paid to the employees along with the time-limit for the payment of such amount. The act provides a redressal mechanism to the employees entitled to receive bonus under the act to recover such amount from their employers in the event such amount is not paid to them.

Payment of Gratuity Act, 1972

Payment of Gratuity Act, 1972 was enacted to provide the employees who have been in continuous service of an employer for more than five years, shall be eligible to receive gratuity from their employer. The said act also provides the method of calculation of the gratuity amount and redressal mechanism for the recovery of gratuity in the event such amount is not settled by the employer. The act has provided a protection to the gratuity amount to be attached by any order or decree of any court.

Maharashtra Shops and Establishments Act, 1948

The Maharashtra Shops and Establishments Act, 1948, was enacted to regulate the conditions of work and employment in shops, commercial establishments, residential hotels, restaurants, theatres, other places of public amusement or entertainment and other establishments in the state of Maharashtra. This act mandates the registration of these establishments and prescribes rules for working hours, rest intervals, opening and closing times, overtime, holidays, and leave for employees. It also includes provisions for the health and safety of workers, such as cleanliness, ventilation, lighting, and precautions against fire. The primary aim of this act is to ensure fair working conditions, protect the rights and welfare of employees, and promote a safe and healthy work environment in the commercial sector.

Telangana Shops and Establishments Act, 1988

The Telangana Shops and Establishments Act, 1988 is enacted to regulate holidays, hours of work, payment of wages and leave of persons employed in shops and establishments in Telangana. The Act applies to the specified classes of shops and establishments and provides for registration of such shops and establishments. The Act lays down provisions relating to working hours, weekly holidays, leave with wages, employment of children and women, and payment of wages. The Act mandates maintenance of prescribed registers and records, and empowers inspectors to enforce compliance.

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was enacted for the prevention and redressal of rapidly rising complaints of sexual harassment of women in workplace. The act provides provision of establishment of committee known as Internal Complaints Committee by the employer and Local Complaints Committee by the district officer to deal with issues in relation to sexual harassment of women at the workplace. The act also mandates that the information such as identity and addresses of the aggrieved woman, respondent and witnesses, any information relating to conciliation and inquiry proceedings, recommendations of the Internal Committee or the Local Committee shall be kept confidential at all times.

The Contract Labour (Regulation and Abolition) Act, 1970

The Contract Labour (Regulation and Abolition) Act, 1970 was enacted to protect and regulate the interests of contract labours and instructing establishments to register themselves by applying to the registering authority and procuring license from such authority. To uphold the well-being and health of contract labourers, the act mandates

specific responsibilities for contractors regarding the provision of canteens, rest areas, drinking water, sanitation facilities, first aid, among other amenities, as well as ensuring timely payment of wages.

The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 was enacted to regulate the working conditions of adolescents and to prohibit the employment of children in any occupation and process. However, the act also provides exceptions wherein children can be employed upon the fulfilment of certain condition set out in the act. The Act also mandates the establishment of mechanisms for the enforcement and monitoring of its provisions, including the appointment of inspectors to inspect workplaces and enforce compliance with the law. Violation of the provisions of the act can result in penalties and fines for employers.

The Employee's Compensation Act, 1923

The Employee's Compensation Act, 1923, was enacted to provide compensation to workers and their dependents in cases of employment-related injuries, accidents, or occupational diseases. The Act safeguards the financial security for the workers and their families in the event of disablement or death arising out of and in the course of employment. The act also lays down the process of redressal of any complaints by the workers in relation to the payment of any compensation.

The Equal Remuneration Act, 1976

The Equal Remuneration Act, 1976 was enacted to restrict and regulate gender disparity in relation to the remuneration of men and women performing same kind of work at the workplace. The act provides for the appointment of authorities for hearing and deciding claims and complaints in relation to discrimination in remuneration. It also outlines procedures for filing complaints and seeking remedies for violations of the act.

The Industrial Disputes Act, 1947

The Industrial Disputes Act, 1947 was enacted to promote industrial peace and harmony by addressing and resolving disputes between employers and employees. The Act provides a framework for the investigation and settlement of industrial disputes through mechanisms such as works committees, conciliation officers, boards of conciliation, courts of inquiry, labour courts, and industrial tribunals. It covers various aspects, including terms of employment, working conditions, layoffs, retrenchments, and strikes. The Act also outlines procedures for unfair labour practices, the protection of workers' rights, and the maintenance of industrial discipline. By establishing these mechanisms, the Act aims to prevent and resolve conflicts in the workplace, ensuring smooth industrial operations and protecting the interests of both workers and employers.

The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979

The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 was enacted to regulate the employment of inter-state migrant workers and ensure their fair treatment and welfare. The Act requires establishments employing these workers to be registered and mandates contractors to obtain licenses for recruitment. It sets out conditions for the employment of migrant workers, including suitable accommodation, medical facilities, protective clothing, and displacement allowances. The Act also stipulates that migrant workers should receive wages similar to other workers in the same category and have the right to the same working conditions and amenities. By enforcing these regulations, the Act aims to prevent exploitation, ensure decent working conditions, and safeguard the rights of migrant workers who often move across state borders for employment.

The Industrial Employment (Standing Orders) Act, 1946

The Industrial Employment (Standing Orders) Act, 1946 was enacted to ensure clear communication of employment terms and conditions between employers and workers in industrial establishments. The Act mandates that employers define and publish standing orders that outline the conditions of employment, including work hours, leave policies, termination procedures, disciplinary actions, and grievance redressal mechanisms. These standing orders must be approved by a certifying officer to ensure they are fair and reasonable. The Act aims to reduce industrial disputes by promoting transparency and consistency in employment practices, thereby fostering a more stable and harmonious industrial environment.

Labour Codes

The Government of India aims to consolidate the various labour laws under four labour codes namely (i) the Code on Wages, 2019, which received the assent of the President of India on August 8, 2019 and will be repealing laws such as Minimum Wages, 1948, Payment Of Wages, 1936, Payment of Bonus, 1965, Equal Remuneration Act, 1976; (ii) Code on Social Security, 2020, which received the assent of the President of India on September 28, 2020, and will be repealing laws such as Employee's Compensation Act, 1923, the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, Maternity Benefit Act, 1961, Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, and the Payment of Gratuity Act, 1972, and (iii) the Occupational Safety, Health and Working Conditions Code, 2020, which received the assent of the President of India on September 28, 2020 and will be repealing laws such as Factories Act, 1948, Motor Transport Workers Act, 1961, Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979, Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, and Contract Labour (Regulation and Abolition) Act, 1970; (iv) the Industrial Relations Code, 2020, which received the assent of the President of India on September 28, 2020, and will be repealing laws such as Trade Unions Act, 1926, Industrial Employment (Standing Orders) Act, 1946 and Industrial Disputes Act, 1947. Apart from certain portions of the above mentioned codes, the codes have not yet come into force and the codes will be made effective as per notification of the Central Government.

ENVIRONMENTAL LAWS

The Environment (Protection) Act, 1986

The Environment (Protection) Act, 1986 was enacted for the protection and improvement of the environment. This act mandates that a person carrying out any industry operation or process to not release into the atmosphere, any pollutants in excess of the standards laid down under the act. This act empowers the Central Government to take necessary measures to protect and improve the quality of the environment along with imposing penalties for the contravention of the provisions of this act.

Water (Prevention and Control of Pollution) Act, 1974

The Water (Prevention and Control of Pollution) Act, 1974 was enacted to ensure prevention and control of water pollution as well as restoration of water quality by establishing the Central Pollution Control Board and the relevant state pollution control boards to protect. Under this act, no person shall knowingly cause or permit any poisonous, noxious or polluting matter determined in accordance with such standards as may be laid down by the State Board to enter (whether directly or indirectly) into any stream or well or sewer or on land. Any person who is establishing any, industry, operation or process which is likely to discharge sewage or trade effluent must obtain the consent of the relevant State Board. The act also imposes penalties on persons contravening the provisions of this act.

Air (Prevention and Control of Pollution) Act, 1981

The Air (Prevention and Control of Pollution) Act, 1981 was enacted and designed for the prevention, control and abatement of air pollution and establishes Central and State pollution control boards to control and reduce air pollution. The act mandated any person establishing or operating an industrial plant in an air pollution control area to obtain consent from the state pollution control board prior to commencing any such activity. The act also imposes penalties on persons contravening the provisions of this act.

Noise Pollution (Regulation and Control) Rules, 2000

The Noise Pollution (Regulation and Control) Rules, 2000 were enacted to control and regulate noise pollution. These rules aim to establish permissible noise levels in different zones and prescribe measures for the prevention and control of noise pollution. Pursuant to these rule, different areas/zones shall be classified into industrial, commercial, residential or silence areas/zones, with each area having a permitted ambient air quality standard in respect of noise. These rules provide for penalties in case the noise levels in any area/zone exceeds the permitted standards.

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

The Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, were enacted for management of hazardous and other wastes as specified in Schedule II of these rules. These rules require that every occupier of a facility who is engaged in handling of 'hazardous waste' and other wastes to obtain an authorization from the respective pollution control board. It places an obligation on the occupier to follow certain steps for management of hazardous and other wastes, namely, prevention, minimization, reuse, recycling, recovery, utilization including co-processing, and safe disposal of the waste. It also makes the occupier responsible for safe and environmentally sound management of hazardous and other wastes. It makes the occupier liable for damages caused to the environment or third parties. It also prescribes penalties for violation of provisions of these rules.

Public Liability Insurance Act, 1991

The Public Liability Insurance Act, 1991 was enacted to financially safeguard a person from any death or injury while working and imposes liability on the owner or controller of the hazardous substances for any death or injury to any person other than a workman, or any damage to any property arising out of an accident involving such hazardous substances. The owner or handler is also required to obtain an insurance policy for such persons.

INTELLECTUAL PROPERTY LAWS

Trade Marks Act, 1999

The Trade Marks Act was enacted for the application and registration of trademarks in India. The purpose of this act is to register trademarks applied for in India and to provide for better protection of trademark for goods and services and also to prevent use of fraudulent marks. Application for the registration of trademarks has to be made to trademark registry by any person or persons claiming to be the proprietor of a trademark. This act prohibits any registration of trademarks which are identical/similar to other trademarks or commonly used name of chemical compound among others. It also provides for penalties for falsifying and falsely applying trademarks and using them to cause confusion among the public. This act provides for civil remedies in the event of infringement of registered trademarks or for passing off, including injunction, damages, account of profits or delivery-up of infringing labels and marks for destruction or erasure.

The Patents Act, 1970

The Patents Act, 1970 was enacted to provide the legal framework for protecting inventions and promoting innovation by granting exclusive rights to inventors for a limited period. It recognises both product and process patents and prescribes eligibility criteria for grant of patents, including the requirement that an invention must satisfy the requirements of novelty, utility and non-obviousness in order for it to avail patent protection. The act also lays down procedures for filing patent applications, including requirements for specification and disclosure of the invention.

Designs Act, 2000

The Designs Act, 2000 was enacted to regulate and protect the originality of an article's design by registering such designs with the Controller-General of Patents, Designs and Trade Marks and prohibits the unauthorised use of such designs. Designs means only the features of shape, configuration, pattern, ornament or composition of lines or colours applied to any article whether in two dimensional or three dimensional or in both forms, by any industrial process or means, whether manual, mechanical or chemical, separate or combined, which in the finished article appeal to and are judged solely by the eye; but does not include any mode or principle of construction or anything which is in substance a mere mechanical device, and does not include any trade mark as defined in clause (v) of sub-section (1) of section 2 of the Trade and Merchandise Marks Act, 1958 or property mark as defined in section 479 of the Indian Penal Code or any artistic work as defined in clause (c) of section 2 of the Copyright Act, 1957. The act also provides exceptions for design which shall not be registered.

LITIGATIONS AND MATERIAL LITIGATIONS

Except as stated hereinunder, there are no outstanding (i) criminal proceedings; (ii) actions taken by regulatory or statutory authorities; (iii) litigation involving claims related to direct and indirect taxes; and (iv) other pending litigation. Further, (a) there are no disciplinary actions including penalty imposed by the SEBI or stock exchanges against the Promoters in the last five Financial Years including any outstanding action; and (b) pending litigation involving the Company, Subsidiaries, Promoters, Directors, Key Managerial Personnel or Senior Management which may have a material impact on the Company.

*For the purpose of identification of materiality threshold, Company's Board of Directors has considered and adopted the policy on materiality to be disclosed by the Company in the Draft Red Herring Prospectus pursuant to the Board resolution dated July 29, 2024 ("**Materiality Policy**").*

Any event, claim or circumstance would be considered 'material' if:

- i. the monetary amount of claim by or against the entity or person in any such pending proceeding is in excess of 2% (two percent) of our Company's Net Worth as on March 31, 2025 (except in case the arithmetic value of the net worth is negative), as per the latest audited balance sheet, being ₹ 47,70,652.04;*
- ii. the monetary amount of claim by or against the entity or person in any such pending proceeding is in excess of 2% (two percent) of the consolidated revenue from operations of our Company's as on March 31, 2025, as per the latest audited balance sheet, being ₹ 1,79,67,652.66; or*
- iii. the monetary amount of claim by or against the entity or person in any such pending proceeding is in excess 5% (five percent) of the average of absolute value of profit or loss after tax, as per the last three audited financial statements of our Company, being ₹ 25,47,855.55; or*

where monetary liability is not quantifiable or where the monetary liability does not meet the materiality threshold set out above, but the outcome of such event would materially and adversely affect the business, operations, prospects, performance or reputation of the Company.

It is clarified that for the above purposes, pre-litigation notices received by the Company, Subsidiaries, Promoters, Directors and Key Managerial Personnel and Senior Management (excluding those notices issued by statutory, regulatory or tax authorities), from third parties, have not been considered as litigation until such time that our Company, Subsidiaries, Promoters, Directors Key Managerial Personnel and Senior Management are not impleaded as a defendant in the litigation proceedings before any judicial forum, unless otherwise decided by the Company's Board of Directors.

In terms of Materiality Policy, outstanding dues to any creditor of the Company having a monetary value which exceeds 5% (five percent) of the creditors as per the restated financial statements for the most recent financial year or such period, shall be considered as 'material'.

I. Litigation involving our Company

Litigation against our Company

Material Civil Litigation

Nil

Criminal Litigation

Nil

Actions taken by Regulatory or Statutory Authorities

Nil

Litigation by our Company

Material Civil Litigation

Nil

Criminal Litigation

Nil

II. Litigation involving our Promoter

Litigation against our Promoter

Material Civil Litigation

Nil

Criminal Litigation

Nil

Actions taken by Regulatory or Statutory Authorities

Nil

Disciplinary action by SEBI or Stock Exchanges in the last five Financial Years

Nil

Litigation by our Promoter

Material Civil Litigation

Nil

Criminal Litigation

Nil

Other Matters

Nil

III. *Litigation involving our Subsidiaries*

Litigation against our Subsidiaries

Material Civil Litigation

Nil

Criminal Litigation

Nil

Actions taken by Regulatory or Statutory Authorities

Nil

Litigation by our Subsidiaries

Material Civil Litigation

Nil

Criminal Litigation

Nil

IV. *Litigation involving our Directors, Key Managerial Personnel and Senior Management*

Litigation against our Directors, Key Managerial Personnel and Senior Management

Material Civil Litigation

Nil

Criminal Litigation

Nil

Actions taken by Regulatory or Statutory Authorities

Nil

Litigation by our Directors, Key Managerial Personnel and Senior Management

Material Civil Litigation

Nil

Criminal Litigation

Nil

V. *Litigation involving our Group Companies*

Civil Litigation

Nil

Criminal Litigation

Nil

VI. *Compounding Application*

Our Company has filed two compounding applications in relation to procedural lapses under Section 62 (3) and Section 150 of the Companies Act, 2013. The details of the said applications are set out below:

1. **Section 62 (3):** Our Company had allotted equity shares to its Director against the loan provided by him. However, due to an inadvertent error, Section 62(3) was misstated as Section 42 in the return of allotment i.e. PAS – 3. Our Company has filed a compounding application before the Hon'ble Adjudicating Office, Registrar of Companies, Gujarat on June 17, 2025. The matter is currently pending with Registrar of Companies, Gujarat.
2. **Section 150:** Our Company did not register two independent Directors in the database maintained by the Indian Institute of Corporate Affairs before their appointment on the Board of Directors. Our Company has filed a compounding application before the Hon'ble Adjudicating Office, Registrar

of Companies, Gujarat on June 17, 2025. Company has updated the information of the said Directors in the database. The matter is currently pending with Registrar of Companies, Gujarat.

TAX CLAIMS IN RELATION TO OUR COMPANY, PROMOTERS, DIRECTORS, SUBSIDIARY AND GROUP COMPANIES

Set out herein below are details of claims relating to direct and indirect taxes involving our Company, Promoters, Directors, Subsidiary and Group Companies.

(₹ in lakhs)

Nature of case	Number of cases	Amount involved
Company		
Direct tax	2	7.98
Indirect tax	Nil	Nil
Promoters		
Direct tax	1	9.72
Indirect tax	Nil	Nil
Directors		
Direct tax	Nil	Nil
Indirect tax	Nil	Nil
Subsidiary		
Direct tax	Nil	Nil
Indirect tax	Nil	Nil
Group Company		
Direct tax	1	0.12
Indirect tax	Nil	Nil

Please note:

1. The Company received an intimation under Section 143(1) of the Income Tax Act, 1961, on November 30, 2021, for payment of an additional amount of INR 4,260 for FY 2019-20. The Company filed a response dated December 03, 2024, with the Income Tax Department stating that the discrepancy arose due to a clerical error made in the tax audit report wherein it had incorrectly mentioned the date as May 15, 2019, instead of April 15, 2020 in relation to its employees' provident fund contribution. The claim is currently under review by the Income Tax Department, and no further communication has been received from them.
2. The Company has received a demand notice dated September 20, 2025, from the Income Tax Department for payment of Tax Deducted at Source (TDS) amounting to INR 7,91,688, comprising INR 5,24,540 towards TDS and INR 2,67,148 towards late payment interest. It is in the process of filing its response with the said authority.
3. The Promoter, Mr. Alpesh Kumar Patel, received a demand notice dated December 18, 2019, for AY 2012-13 demanding payment of INR 7,18,420 in relation to certain transactions such as trading in penny stocks, credit card payments, disallowance of loss from house property, and exemptions and deductions claimed. He filed an appeal before the Commissioner of Income Tax (Appeals) on February 01, 2020. Further, by a letter dated February 04, 2020, he requested the Income Tax Department to grant a stay in the matter. On December 28, 2023, the Income Tax Department issued a notice requiring him to furnish details on or before January 04, 2024. He submitted his response via letter dated January 06, 2024, along with the necessary documents and information. He has not received any further communication from the said authority, and the matter is currently pending.

4. The Group Company, Czar Metric System Private Limited, received a demand notice dated November 24, 2023 demanding payment of INR 12,138. Czar Metric System Private Limited has already paid the said amount to the Income Tax Department, however the Income Tax portal does reflect the said payment. Czar Metric System Private Limited has not received any communication from the Income Tax Department for closure of the said matter.

Outstanding dues to Creditors

As of March 31, 2025, the Company has 112 (one hundred and twelve) creditors, and the aggregate outstanding dues to these creditors by our Company is INR 3,60,35,580 (Indian Rupees Three Crores Sixty Lakhs Thirty Five Thousand Five Hundred and Eighty).

Details of outstanding dues owed to material creditors, micro, small and medium enterprises and other creditors as of March 31, 2025 are set out below:

Types of Creditors	Number of Creditors	Amount involved
Micro, Small and Medium Enterprises	1	70,000
Material Creditors	3	2,20,94,032
Other Creditors	108	1,38,71,548
Total Outstanding Dues	112	3,60,35,580

RISK FACTORS

1. **The Company has filed compounding applications with the Registrar of Companies, Gujarat in relation to certain procedural lapses under Sections 62(3) and 150 of the Companies Act, 2013, which are currently pending disposal.**

The Company had allotted equity shares to its Director against the loan provided by him. However, due to an inadvertent error, Section 62(3) was misstated as Section 42 in the return of allotment i.e. PAS – 3. Our Company has filed a compounding application before the Hon'ble Adjudicating Office, Registrar of Companies, Gujarat on June 17, 2025. The matter is currently pending with Registrar of Companies, Gujarat.

Additionally, our Company did not register two independent Directors in the database maintained by the Indian Institute of Corporate Affairs before their appointment on the Board of Directors. Our Company has filed a compounding application before the Hon'ble Adjudicating Office, Registrar of Companies, Gujarat on June 17, 2025. Company has updated the information of the said Directors in the database. The matter is currently pending with Registrar of Companies, Gujarat.

Any adverse outcome in relation to these applications may result in financial costs or regulatory scrutiny, which could have an adverse effect on our operations.

2. **The Company does not have operator agreements with all its Automated LPG Dispensing Stations operated by third party operators.**

The Company does not have operator agreements with all of its Automated LPG Dispensing Stations facilities that are operated by third-party operators. The absence of such agreements may expose it to risks relating to lack of clarity in rights and obligations, service quality, revenue sharing, compliance with applicable laws, and dispute resolution mechanisms. Any disagreement or default by third-party operators could result in operational disruptions, loss of revenue, regulatory non-compliance, or reputational harm. Further, in the absence of enforceable agreements, our ability to exercise effective control, safeguard our

interests, or seek legal remedies may be limited, which could materially and adversely affect our business, financial condition, and results of operations.

Thank you,

For Bridgehead Law Partners



Signature _____

Name: Karan Narvekar and Ranit Basu

Designation: Partners

Place: Mumbai

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