VALUATION REPORT

OF

IMMOVABLE PROPERTY - PLANT AND MACHINERY (NON WOVEN BAG MANUFACTURING UNIT)

REPORTEDLY OWNED BY

SMT. NIVA CHOWDHURY BHOWMIK

AT ETHELBARI CHECK POST, DURGA NAGAR, P.O. ETHELBARI,
P.S. BIRPARA, UNDER SISHUJHUMRA GRAM PANCHAYAT,
DIST. ALIPURDUAR. PIN - 735 204.

PREPARED BY

Ex. Simul Sarkar

B.E. (Civil), M.I.E. (Arch.), F.I.V.,P.G. Diploma in Valuation,
M.Sc. (Real Estate Valuation), M.Sc. (Plant & M/c Valuation)
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The following enclosures attached herewith are given by bank / applicant and are a part of this report
(all photo copies)

a) List of Machineries installed along name, description, make / manufacturer, year, invoice no. & price.

Er. SIMUL SARKAR
Chartered Engineer, Govt. Regd. Valuer

I. INTRODUCTION.

Name of Valuer	: :	SIMUL SARKAR, B.E. (Civil), M.I.E. (Arch.), F.I.V., P.G. Diploma in Valuation, M.Sc. (Real Estate Valuation), M.Sc.(Plant & Machinery Valuation). Chartered Engineer, Approved Valuer & Govt. Registered Valuer.
Registration Number	: :	i) Land & Building - W.B./ CCIT, KOL-VII / (CC – Jal.) 41 / 2006-07. ii) Plant & Machinery -WB & SIKKIM / CCIT-2 / KOL/ 2021-22 / 09. iii) Black Money - PCIT / SLG / BM / 2025-26 / 1. iv) IBBI / RV / 16 / 2019 / 12631. v) A / 54, Under Siliguri - Jalpaiguri Development Authority.
Panel Valuer of	: :	01) L.I.C. Housing Finance Ltd. 02) Canara Bank. 03) UCO Bank. 04) Bank of India. 05) Union Bank of India 06) State Bank of India 07) Indian Oil Corporation Ltd. 08) High Court, Kolkata. 09) Department of Income Tax. 10) Central Bank of India. 11) Standard Chartered Bank. 12) Indian Overseas Bank. 13) Axis Bank. 14) IDBI Bank. 15) West Bengal Financial Corpn. Ltd 16) Indus Ind Bank. 17) Debt Tribunal Recovery, Kolkata. 18) Bank of Maharashtra. 19) Federal Bank. 20) Bank of Baroda. 23) West Bengal Gramin Bank 24) South Indian Bank. 25) Jalpaiguri Central Cooperative Bank 26) Punjab National Bank. 27) HUDCO. 28) Indian Bank.

TITLE OF THE JOB

Present Market Valuation Report of ***Plant & Machineries*** *thereon reported to be owned by* ***Smt. Niva Chowdhury Bhowmik,*** *W/o Shri Ashim Chowdhury, which is situated near (to the south west) of Delhi Public School Dooars, Durga Nagar, Ethelbari Check Post, P.O. Ethelbari, P.S. Birpara, under Sishujhumra Gram Panchayat, in the district of Alipurduar. Pin - 735 204.*

ASSIGNMENT OF THE JOB

Under the instruction of the Branch Head, Bank of India, Ethelbari Branch, Ethelbari, through email, Ref : BOI / ETH / MD / 25 - 26, dated 02.02.2026, the property was inspected to ascertain the Present Market Valuation for the purpose of Transaction Support.

Er. SIMUL SARKAR * Chartered Engineer, Govt. Regd. Valuer *

QUESTIONNAIRES

FORMAT - D

II. *GENERAL.*

Sl.	Particulars		*Observations and Comments*
1.	Location of factory/ works/ premises	:	*Durga Nagar, Ethelbari Check Post, P.O. Ethelbari, Dist. Alipurduar. Pin - 735204.*
2.	Purpose for which valuation is made	:	*To ascertain the Present Market Valuation for Transaction Support.*
3.	Date of inspection	:	*06.02.2026.*
4.	Basic of valuation / assumption made	:	*Vide Methodology of Valuation and Assumptions & Limitations in the following pages of this report.*
	a) Indigenous machines	:	*Reportedly all machines thereon are indigenous ones.*
	b) Imported machines	:	*Reportedly no machines were imported.*
5.	Details of charges created on assets	:	*Reportedly the bank has the first charge on the assets and no other financial institutions were engaged for mortgage.*

III. *MACHINERIES DETAILS.*

Sl.	Description of Machinery ⇒	Main Plant & Machinery	Utility & Services (includes pipe fitting & insulation etc)	Fixtures, Tools & other Instruments	Other Miscellaneous Fixed Assets
1.	Name of Manufacturer / Supplier				
2.	Sl. no. of Machine / Model no. / Identification Marks				
		Vide Invoices and List of Machineries attached and			
3.	Year of Make	*Analysis and Valuation Calculation Details below.*			
4.	Condition of the Machine / Maintenance (New / Old / Reconditioned)				
5.					

Er. SIMUL SARKAR * Chartered Engineer, Govt. Regd. Valuer

Sl.	Description of Machinery ⟹	Main Plant & Machinery	Utility & Services (includes pipe fitting & insulation etc)	Fixtures, Tools & other Instruments	Other Miscellaneous Fixed Assets
6.	Technical Specification of Machine (Tag No. / Capacity / RPM)				
7.	Residual life of the Machine				
8.	Purchase Value	*Vide Invoices and List of Machineries attached and Analysis and Valuation Calculation Details below.*			
9.	Fair Market Value				
10.	WDV as of				
11.	Distress Value				
12.	Net Realisable Value				

IV. METHODOLOGY OF VALUATION.

Based on the documents supplied by the bank, information obtained at the time of inspection, from the representative of the Non-Woven Bag Manufacturing Unit present there, observations made by physical examination of the machines during inspection, data collected from reliable and well accepted websites from internet and lastly the views / feedback gathered from Industry Experts of this trade, the present worth of the machines thereon, in the operation of the Non-Woven Bag Manufacturing Unit are calculated. It would be worthwhile to mention that though the Unit is reportedly in operation since the year 2024, and the machineries are periodically repaired as and when required as reported by the representative, so that running of Unit continues without any hindrances. The details and breakup of the calculations can be seen in the following pages of this report under Heading no. VII, viz. Analysis and Valuation Calculation Details. The list of machineries / invoices installed in the unit, their make and other parameters related to the machineries was given by the Branch Head.

V. ASSUMPTIONS AND LIMITATIONS.

The appraisal of the plant & machinery part of the property is also made by 'Cost Approach', i.e. a method where based on the cost / invoice price, indexation is done with the help of published Wholesale Price Index (WPI) and in absence of cost / invoice price, price of identical or same type machinery unit is downloaded from reliable websites. Many a times some machineries are fabricated locally (or on site) as per requirement and at times various components are locally purchased and assembled at the site. Thereafter transportation and installation charges are added to obtain the overall Reproduction Cost of new machinery.

Er. SIMUL SARKAR Chartered Engineer, Govt. Regd. Valuer

Sl.	Particulars		Observations and Comments
1.	Machinery thereon / installed	:	*The Current Reproduction Cost of the machineries are adopted based on their Cost / Invoice Price or from entries in Insurance Policy (if available), upon which indexation is applied with the help of published Wholesale Price Index (WPI) and in absence of Cost / Invoice Price or machinery details in Insurance Policy, current prices are downloaded from reliable websites. Taxes as applicable, transportation and erection plus commissioning charges are added to the current prices to obtain the overall cost price of the machineries thereon.*
2.	*Wholesale Price Index (WPI)*	:	*Wholesale price index comprises as far as possible all transactions at first point of bulk sale in the domestic market. Provisional monthly WPI for All Commodities is released on 14th of every month (next working day, if 14th is holiday). Detailed item level WPI is put on official website https://eaindustry.nic.in/ for public use. The provisional index is made final after a period of eight weeks / two months.* *The procedure adopted for arriving at the present market value of the machineries thereon is based on the RBI Wholesale Price Index (WPI), published by Economic Advisor Ministry Of Commerce & Industry. WPI captures price movement in more comprehensive way. The current WPI in India is with base year 2011-2012 = 100.*
	LIMITATIONS	:	*Valuation is an opinion. Indexation is a way to reach the opinion, when no comparables are available for the machines valued.*
3.	Depreciation of Machinery	:	*Depreciation is calculated by straight line method and considering the total life span of the machineries as per usual norms or as intimated by person in-charge of Machines or based on the information obtained from market survey or as stated in Insurance policies and taking the salvage value as 15 % of the Current Reproduction Cost at the completion of its economic / useful life.*
4.	Book Value	:	*Book Value is the original or historical cost of the asset less the depreciation on that cost for the period passed adopted in the balance sheet of the financial statement by the accountants. It is an accounting term, not a valuation term and hence not considered in this appraisal report.*
5.	Realizable Sale Value and Distress Sale Value	:	*Based on marketability i.e. availability and demand, a certain percentage of the market value of the property is adopted as the approximate realizable & distress sale value.*

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6. Basis of Valuation : *Value is a function of place, purpose and time. Market dictates VALUE, not valuers. Valuers interpret and reflect markets. Market Value (exchange price conceit) is perceived generally to be both observable and objective, in that it can be related to actual transactions taking place in a market.*

VI. BASIC DEFINITIONS OF VALUATION TERMS.

Sl.	Particulars		*Observations and Comments*
1.	Market Value	:	*Market Value is the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion. (vide IVS 104 International Valuation Standards ; page no. 18 ; Section - 30.1).*
2.	Realizable Value	:	*Realisable Value or Orderly Liquidation Value is defined as the estimated gross amount expressed in terms of money, that could be typically realized from a liquidation sale, given a reasonable period of time to find a purchaser(s) with the seller being compelled to sell on an as in where is basis as of a specific date. (vide Indian Banking Association Hand Book ; page no. 28)*
3.	Distress or Forced Sale Value	:	*a) As per IVS 104 of International Valuation Standards, Section 170.1 in page no. 25, the term 'forced sale' is often used in circumstances where a seller is under compulsion to sell and that, as a consequence, a proper marketing period is not possible and buyers may not be able to undertake adequate due diligence. The price that could be obtained in these circumstances will depend upon the nature of the pressure on the seller and the reasons why proper marketing cannot be undertaken. It may also reflect the consequences for the seller of failing to sell within the period available.* *b) While as per Indian Banking Association Hand Book : page no. 28, the Distressed Value or Forced Liquidation Value is the estimated gross amount expressed in terms of money that could be typically realized from a properly advertised and conducted public auction, with the seller being compelled to sell with a sense of immediacy on an as is where is basis as of a specific date.*
4.	Remarks, if any	:	*The Realisable Value is kept as 10 % less than the Market Value, while the Distress or Forced Sale Value is calculated as 27.50 % less than the Market Value of the property.*

Er. SIMUL SARKAR ★ Chartered Engineer, Govt. Regd. Valuer ★

VII. ANALYSIS AND VALUATION CALCULATION DETAILS.

Sl.	Name of Machinery	Quantity	Bill / Invoice Value	Freight & Installation Charges	IGST @ 18%	Total
			(in Rupees)	(in Rupees)	(in Rupees)	(in Rupees)
1	KP-666 (auto non-woven bag machine)	1	16,00,000	Included	2,88,000	18,88,000
2	KP-22 (non-woven bag punching machine)	1	95,000	Included	17,100	1,12,100
3	KP-444 (auto non-woven loop handle)	1	4,90,000	Included	88,200	5,78,200
4	KP-66 (non-woven bag printing machine)	1	5,25,000	Included	94,500	6,19,500
5	3 HP Air Compressor	1	42,000	Included	7,560	49,560
6	15 KVA Stabilizer	1	35,000	Included	6,300	41,300
	Sub Total		**27,87,000**	**0**	**5,01,660**	**32,88,660**

The Wholesale Price Index (WPI) with base year 2011-2012

Sl.	Year	Machinery				Remarks
1	2023	128.50				I.R. is Incremental Ratio. It is the ratio of WPI Value of latest year by WPI Value of the year of purchase.
2	2024	130.50				

Sl.	Name of machinery	Total	Life	Age	I.R.	Reinstatement Value	Depreciation charged	Computed Market value
		(Rupees)	yrs	yrs		(Rupees)	(Rupees)	(Rupees)
1	KP - 666 Machine	18,88,000	10	3	1.016	19,17,385	3,45,129	15,72,256
2	KP - 22 Machine	1,12,100	10	3	1.016	1,13,845	20,492	93,353
3	KP - 444 Machine	5,78,200	10	3	1.016	5,87,199	1,05,696	4,81,503
4	KP - 66 Machine	6,19,500	10	3	1.016	6,29,142	1,13,246	5,15,896
5	3HP Air Compressor	49,560	15	3	1.016	50,331	6,040	44,292
6	15 KVA Stabilizer	41,300	10	3	1.016	41,943	7,550	34,393
	Sub Total	32,88,660				33,39,845	5,98,152	**27,41,693**

Say ₹ ***27,42,000***

OTHER RELATED VALUES.

After understanding the current market trends and as per local information available it has been felt that

1) **Realizable Sale Value** = ₹ 24,67,800 Say ₹ **24,68,000** approximately

2) **Distress Sale Value** = ₹ 19,87,950 Say ₹ **19,88,000** approximately

Er. SIMUL SARKAR * Chartered Engineer, Govt. Regd. Valuer *

VIII. REMARKS / OPINION.

As a result of my appraisal and analysis it is my considered opinion that in the prevailing condition of Machineries with aforesaid specifications, the various type of values of the above Plant & Machinery, as per the prescribed format are as follows :

a) ***MARKET VALUE*** : ***₹27,42,000/-*** ***(approx.)***

(RUPEES TWENTY - SEVEN LAKHS & FORTY - TWO THOUSAND ONLY). ***(approx.)***

b) *REALISABLE VALUE* : *₹24,68,000/-* *(approx.)*

c) *FORCED SALE VALUE* : *₹19,88,000/-* *(approx.)*

IX. DECLARATIONS.

FORMAT - E (ANNEXURE - II)

a) The information furnished in my valuation report dated *14 / 02 / 2026* is true and correct to my best of knowledge and belief and I have made an impartial and true valuation of the property.

b) I have no direct or indirect interest in the property valued.

c) I inspected the property as identified by applicant *Smt. Niva Chowdhury Bhowmik*, personally on *06 / 02 / 2026*. The work is not sub-contracted to any other valuer and carried out by myself.

d) I have not been convicted of any offence and sentenced to a term of Imprisonment.

e) I have not been found guilty of misconduct in my professional capacity.

f) I have read the handbook on Policy, Standards and procedure for Real Estate Valuation, 2011 of IBA and this report is in conformity to the "Standards" enshrined for valuation in the Part - B of the above handbook to my best ability.

g) I have read the International Valuation Standards (IVS) and the report submitted to the Bank for the respective asset class is in conformity to the "Standards" as enshrined for valuation in the IVS in "General Standards" and "Asset Standards" as applicable.

h) I abide by the Model Code of Conduct for empanelment of valuer in the Bank.

i) I am registered under Section 34 AB of Wealth Tax Act 1957.

j) I am the proprietor of this Individual Business Unit and am competent to sign this valuation report.

k) I undertake and agree to indemnify you, your successors and assigns at all times and from time to ti from and against all loss, damage and all actions, suits, proceedings, expenses, costs, charges and dema arising out of any act, lapses, defaults, negligence, errors, mistakes committed by me in performance my/our professional obligations.

l) Further I hereby provide the following information.

Er. SIMUL SARKAR * Chartered Engineer, Govt. Regd. Valuer *

Sl.	Particulars	Valuer comment
1.	Background information of the asset being valued	*Nothing deplorable was found.*
2.	Purpose of valuation and appointing authority	*As stated above.*
3.	Identity of the valuer and any other experts involved in this valuation report	*As stated above. No experts were engaged.*
4.	Disclosure of valuer's interest or conflict	*None.*
5.	Dates of appointment, valuation and reporting	*As stated above.*
6.	Inspections and investigations undertaken	*As stated above.*
7.	Nature and sources of the information used	*As stated above.*
8.	Procedures adopted & standards followed in this report	*As stated above.*
9.	Restrictions on use of this report	*Only to be used for stated purpose.*
10.	Major factors taken into account in this valuation	*As stated above.*
11.	Caveats, limitations and disclaimers connected to this report, but without diluting the responsibilities associated with this report, in any respect	*As stated above.*

X. ***UNDERTAKINGS.***

1. This is to certify that the fair market value of the assets (Plant & Machinery) of manufacturing unit of Smt. Niva Chowdhury Bhowmik, located at Durga Nagar, Ethelbari Check Post, P.O. Ethelbari, P.S. Birpara, Dist. Alipurduar. Pin - 735204, as per my detailed appraisal and analysis is amounting to ***₹27,42,000/- (approx.) (Rupees Twenty - Seven Lakhs & Forty - Two Thousand Only)***. This should be considered as true and fair.
2. The information given in this report is correct & true and I have no direct or indirect interest in the assets valued.
3. I have personally inspected the unit on *06.02.2026.*
4. All the above machines are installed at the unit and found to be in working / running condition. I have exercised due diligence in furnishing the above information.

Date : 14 / 02 / 2026.
Place : Bhaktinagar, Siliguri.

SIGNATURE OF VALUER
Er. SIMUL SARKAR
B.E. (Civil), M.I.E. (Arch.), F.I.V.
Chartered Engineer, Structural Designer
P.G. Diploma in Valuation
M.Sc. (Real Estate Valuation)
M.Sc. (Plant & Machineries Valuation)
Govt. Regd. Valuer (IBBI & Wealth Tax)

XI. MODEL CODE OF CONDUCT FOR VALUERS.

ANNEXURE - III

Integrity and Fairness

1. A Valuer shall, in the conduct of his/its business, follow high standards of integrity and fairness in all his/its dealings with his/its clients and other valuers.

2. A Valuer shall maintain integrity by being honest, straightforward, and forthright in all professional relationships.

3. A Valuer shall endeavour to ensure that he/it provides true and adequate information and shall not misrepresent any facts or situations.

4. A Valuer shall refrain from being involved in any action that would bring disrepute to the profession.

5. A Valuer shall keep public interest foremost while delivering his services

Professional Competence and Due Care

6. A Valuer shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.

7. A Valuer shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time

8. A Valuer shall continuously maintain professional knowledge and skill to provide competent professional service based on up-to-date developments in practice, prevailing regulations/guidelines and techniques.

9. In the preparation of a valuation report, the Valuer shall not disclaim liability for his/its expertise or deny his/its duty of care, except to the extent that the assumptions are based on statements of fact provided by the company or its auditors or consultants or information available in public domain and not generated by theValuer.

10. A Valuer shall not carry out any instruction of the client insofar as they are incompatible with the requirements of integrity, objectivity and independence.

11. A Valuer shall clearly state to his client the services that he would be competent to provide and the services for which he would be relying on other valuers or professionals or for which the client can have a separate arrangement with other valuers.

Independence and Disclosure of Interest

12. A Valuer shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not.

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13. A Valuer shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.

14. A Valuer shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.

15. A Valuer shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.

16. A Valuer shall not deal in securities of any subject company after any time when he/it first becomes aware of the possibility of his/its association with the valuation, and in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 or till the time the valuation report becomes public, whichever is earlier.

17. A Valuer shall not indulge in "mandate snatching" or offering "convenience valuations" in order to cater to a company or client's needs.

18. As an independent Valuer, the Valuer shall not charge success fee (Success fees may be defined as a compensation / incentive paid to any third party for successful closure of transaction. In this case, approval of credit proposals).

19. In any fairness opinion or independent expert opinion submitted by a Valuer, if there has been a prior engagement in an unconnected transaction, the Valuer shall declare the association with the company during the last five years.

Confidentiality

20. A Valuer shall not use or divulge to other clients or any other party any confidential information about the subject company, which has come to his/its knowledge without proper and specific authority or unless there is a legal or professional right or duty to disclose.

Information Management

21. A Valuer shall ensure that he/ it maintains written contemporaneous records for any decision taken, the reasons for taking the decision, and the information and evidence in support of such decision. This shall be maintained so as to sufficiently enable a reasonable person to take a view on the appropriateness of his/its decisions and actions.

22. A Valuer shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorized by the authority, the registered valuer's organization with which he/it is registered or any other statutory regulatory body.

23. A Valuer shall provide all information and records as may be required by the authority, the Tribunal, Appellate Tribunal, the registered valuer's organization with which he/it is registered, or any other statutory regulatory body.

Er. SIMUL SARKAR * Chartered Engineer, Govt. Regd. Valuer *

24. A Valuer while respecting the confidentiality of information acquired during the course of performing professional services, shall maintain proper working papers for a period of three years or such longer period as required in its contract for a specific valuation, for production before a regulatory authority or for a peer review. In the event of a pending case before the Tribunal or Appellate Tribunal, the record shall be maintained till the disposal of the case.

Gifts and hospitality.

25. A Valuer or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as aValuer.

Explanation.— For the purposes of this code the term 'relative' shall have the same meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 2013).

26. A Valuer shall not offer gifts or hospitality or a financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself/ itself, or to obtain or retain an advantage in the conduct of profession for himself/itself.

Remuneration and Costs.

27. A Valuer shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable rules.

28. A Valuer shall not accept any fees or charges other than those which are disclosed in a written contract with the person to whom he would be rendering service.

Occupation, employability and restrictions.

29. A Valuer shall refrain from accepting too many assignments, if he/it is unlikely to be able to devote adequate time to each of his/ its assignments.

30. A Valuer shall not conduct business which in the opinion of the authority or the registered Valuer organization discredits the profession.

Date : 14 / 02 / 2026.
Place : Bhaktinagar, Siliguri.

Signature
Name of Approved Valuer& Seal
Er. SIMUL SARKAR
B.E. (Civil), M.I.E. (Arch.), F.I.V.
Chartered Engineer, Structural Designer
P.G. Diploma in Valuation
M.Sc. (Real Estate Valuation)
M.Sc. (Plant & Machineries Valuation)
Govt. Regd. Valuer (IBBI & Wealth Tax)

XII. SCREENSHOT OF WHOLESALE PRICE INDEX AS ON DATE. - *MACHINERY EQUIPMENTS.*

भारत सरकार वाणिज्य एवं उद्योग मंत्रालय
GOVERNMENT OF INDIA MINISTRY OF COMMERCE & INDUSTRY

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आर्थिक सलाहकार का कार्यालय
OFFICE OF THE ECONOMIC ADVISER
DEPARTMENT FOR PROMOTION OF INDUSTRY AND INTERNAL TRADE

विकसित भारत अभियान

Home | About Us | Wholesale Price Index (WPI) | Eight Core Industries (ICI) | Experimental Service Price Index | Trade and Fiscal Policy | DPIIT

Wholesale Price Index (WPI)

Yearly Wholesale Price Index
Name of Commodity : (R) MANUFACTURE OF MACHINERY AND EQUIPMENT
Type : Group Item
Weight : 4.78895
Base Year : 2011-12 = 100

Calender Year	Index
2024	130.5
2023	128.5
2022	124.9
2021	118.4
2020	113.4
2019	112.8
2018	110.8
2017	108.5
2016	107.9
2015	109.4
2014	107.7
2013	105.3
2012	

Financial Year	Index
2024-25	130.8
2023-24	129
2022-23	126.2
2021-22	120
2020-21	114
2019-20	113.1
2018-19	111.3
2017-18	108.9
2016-17	107.9
2015-16	109.2
2014-15	108.3
2013-14	105.8
2012-13	103.6

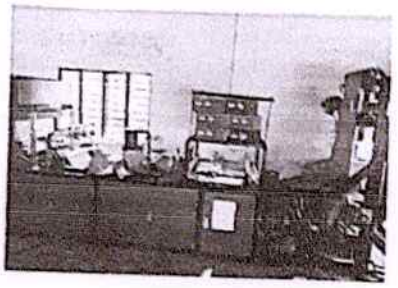
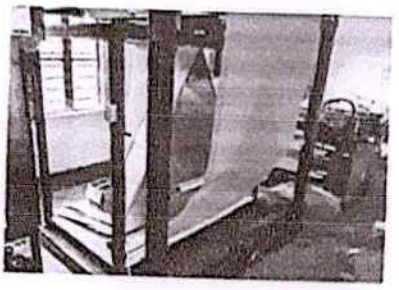
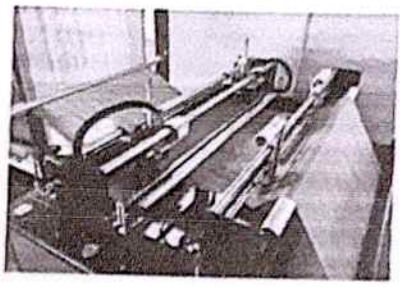
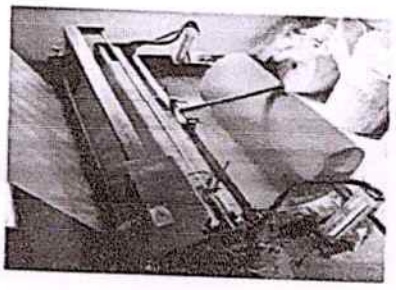
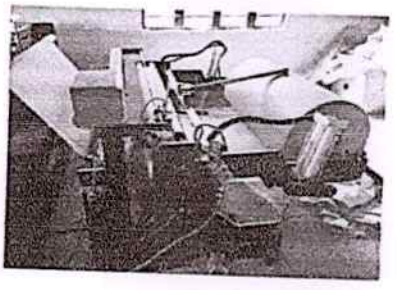
1. Figure 0 may be treated as index for particular item not available.

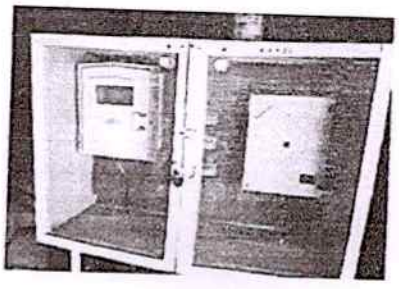
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XIII. PHOTOGRAPH OF THE PROPERTY. - PLANT & MACHINERY PART.






Er. Simul Sarkar
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