

**Valuation Report
Of
DUROPLY INDUSTRIES LIMITED
CIN: L20211WB1957PLC023493**

**Prepared by:
MUKESH BANKA
(IBBI REGISTERED VALUER)
Registration No: IBBI/RV/06/2020/12905**

Report Date: 3rd August, 2022

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Date: 3rd August, 2022

To,
The Board of Directors
Duroply Industries Ltd.
113, Park Street, North Block, 4th Floor, Kolkata-700 016

Dear Sir/Madam,

Subject: Valuation of Equity Shares of Duroply Industries Ltd. (DIL)

I. Purpose:

We have been engaged by Duroply Industries Ltd. having Registered office at 9, Parsee Church Street, Kolkata - 700 001 for the purpose of valuation of equity shares of Duroply Industries Ltd. ("**Duroply**" / "**Company**"). Based on the discussions held with the management and Key Managerial Personnel (KMP's), we understand that the Company is proposing to issue certain equity shares and Convertible warrants on preferential basis. The Equity shares of the company are frequently traded. The company is listed on BSE Ltd.

In terms of Regulation 166A read with Regulation 164 of SEBI (Issue of Capital & Disclosure Requirements) Regulations, 2018 as amended from time to time ('SEBI (ICDR) Regulations'), a preferential issue, which may result in a change in control or allotment of more than 5 % of the post issue fully diluted share capital of an issuer, to an allottee or to allottees acting in concert, shall, besides the market price, requires valuation from an independent registered valuer and should be considered for determining the issue price. Thus, we, being Independent Registered Valuers, have been appointed as per the appointment letter dated 1st August, 2022.

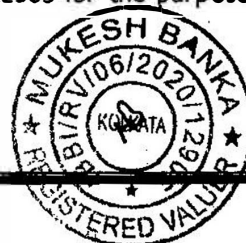
Regulation 164(1) If the equity shares of the issuer have been listed on a recognised stock exchange for a period of 90 trading days or more as on the relevant date, the price of the equity shares to be allotted pursuant to the preferential issue shall be not less than higher of the following: the 90 trading days volume weighted average price of the related equity shares quoted on the recognised stock exchange preceding the relevant date; or the 10 trading days volume weighted average prices of the related equity shares quoted on a recognised stock exchange preceding the relevant date.

First proviso to Regulation 164 (1) - Provided that if the Articles of Association of the issuer provide for a method of determination which results in a floor price higher than that determined under these regulations, then the same shall be considered as the floor price for equity shares to be allotted pursuant to the preferential issue.

Regulation 166A - Any preferential issue, which may result in a change in control or allotment of more than five per cent. of the post issue fully diluted share capital of the issuer, to an allottee or to allottees acting in concert, shall require a valuation report from an independent registered valuer and consider the same for determining the price. Provided that the floor price, in such cases, shall be higher of the floor price determined under sub-regulation (1), (2) or (4) of regulation 164, as the case may be, or the price determined under the valuation report from the independent registered valuer or the price determined in accordance with the provisions of the Articles of Association of the issuer, if applicable.

II. About the Valuer:

Mr. Mukesh Banka is an independent valuer and he is registered with Insolvency and Bankruptcy Board of India ("IBBI") with Registration No.: IBBI/RV/06/2020/12905 for the purpose of carrying out the said valuation of equity shares.



III. Background/Information about Duroply

DUROPLY INDUSTRIES LIMITED (CIN-L20211WB1957PLC023493) is listed company. The Company is listed on the Bombay Stock Exchange and its shares are frequently traded at the Stock Exchange. The Company was incorporated as on 26th June, 1957 under the Companies Act, 1956 in the name and style of "SARDA PLYWOOD INDUSTRIES PRIVATE LIMITED". The name of the Company was changed from "SARDA PLYWOOD INDUSTRIES LIMITED" to " DUROPLY INDUSTRIES LIMITED" vide new certificate of incorporation as issued by the Registrar of Companies, West Bengal dated 13th December, 2018.

DUROPLY INDUSTRIES LIMITED (CIN-L20211WB1957PLC023493), a company incorporated under the provisions of the Companies Act, 1956 and an existing company within the meaning of the Companies Act, 2013, is having its registered office at 9, Parsee Church Street, Kolkata-700001 in the state of West Bengal and its corporate office at 113, Park Street, North Block, 4th Floor, Kolkata – 700016.

The Share Capital of the Company, on a fully diluted basis, as on 31st March, 2022 is as under:

| Particulars | Amount in INR |
|------------------------------------------------------------------------------|---------------|
| Paid up Share Capital 64,60,742 Equity Share of INR 10 each fully paid-up | 6,46,07,420 |

(Source: Shareholding Pattern as on 31st March, 2022 filed with BSE)

IV. Shareholding Pattern of Duroply

Shareholding pattern as on 31th March, 2022.

| Particulars | No of Equity Shares | % of Holding |
|--------------------------------------|---------------------|---------------|
| Promoter & Promoter Group | 40,76,308 | 63.09 |
| Other than Promoter & Promoter Group | 23,84,434 | 36.91 |
| Total | 64,60,742 | 100.00 |

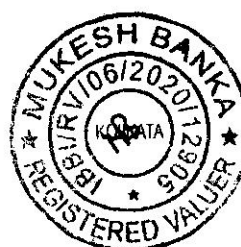
(Source: Shareholding Pattern as on 31th March, 2022 filed with BSE)

V. Appointing Authority:

I was assigned with this project of valuation of the Equity shares of the Company, by the Management of the Company.

VI. Disclosure of Valuer's Interest/ Conflict:

The Valuer is not related to the Duroply or its promoters or its Director or their relatives. The valuer does not have any interest or conflict of interest with respect to the valuation under consideration. I have no bias/prejudice with respect to any matter that is the subject of the valuation report or to the parties involved with this engagement.



VII. Sources of Information:

I was provided with the following information by Duroply for the valuation purpose as aforesaid:

- Brief background of the business of the Company;
- Audited Financial Statements of last 3 years;
- Information available in the Public Domain;
- Latest Shareholding Pattern on 31st March, 2022;
- Memorandum and Articles of Association of the Company; and
- Market prices available on BSE Website.

During the discussion with the Management, I have also obtained explanations and information considered reasonably necessary for my exercise. The Company have been provided with the opportunity to review the draft report (excluding the recommended valuation) as a part of my standard practice to make sure that factual omissions are avoided in my final report.

VIII. Approach Considered in our Value Analysis:

General Principle for Valuation

There is no single definition of the term 'Value' that is suitable for all purposes or at all times. The value of a particular asset may vary according to different valuation methodologies that are adopted to ascertain the value for a specific purpose. Valuation of securities is an inexact science. It may sometimes involve a set of judgments and assumptions that may be subject to certain uncertainties.

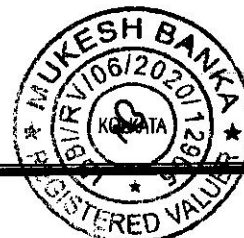
Broadly there are three approaches of Valuations which are as follows:

- a) "Net Asset Approach"
- b) "Profit Earning Capacity Value"- PECV approach
- c) "Market" Approach

IN SUMMARY:

The application of any method of valuation depends on the purpose for which the valuation exercise is performed; relevance of each method under the circumstances of the case and other factors as determined appropriate. The brief methodology in each of the three approaches as mentioned above is as mentioned hereunder:

- **Net Asset Approach:** This method takes into account the value of the assets of the business or the net worth as represented in the financial statements of the Company. For the purposes of arriving at net asset value per share (Book value per share), the net worth so arrived at shall be divided by the number of equity shares issued and paid-up.
- **Profit Earning Capacity Value (PECV) Approach:** This method of valuation presumes the continuity of the business and uses the past earnings to arrive at an estimate of future maintainable profits (FMP). For the purpose of the calculating PECV of shares, commonly accepted approach is to capitalize weighted average of past earnings, at an appropriate rate of capitalization, to arrive at the fair value per share.
- **Market Approach:** The market approach is a method of determining the value of shares based on the quoted price in the respective stock exchange where the shares have been listed.



Selection of Valuation Methodology

The objective of the valuation process is to make a best reasonable judgment of the value of the Equity Shares of the Company. The Company's Equity shares are presently listed on BSE and is frequently traded at BSE.

In terms of the provisions of Regulation 166A of SEBI ICDR 2018, as amended upto date, Duroply requires Valuation of its Equity shares for issuing Equity shares on preferential basis. Accordingly, the minimum price shall be higher of the floor price determined under sub-regulation (1), (2) or (4) of regulation 164, as the case may be, or the price determined by the Valuer or the price determined in accordance with the provisions of the Articles of Association of the issuer, if applicable.

Therefore, for the evaluation of fair valuation, I, being an independent valuer, have considered best reasonable judgment to value the equity shares through weighted average of Market Approach as per ICDR Regulations and Net Asset Value and Price Earning Capacity Value (PECV).

Further, the Equity Shares of the Company is frequently traded at the BSE and Price in terms of sub-regulation (1), (2) or (4) of regulation 164 of SEBI ICDR 2018 has been determined considering 08th July, 2022 as relevant date in terms of SEBI ICDR 2018 as follows:

Minimum of the Higher of the price determined through following methods was considered:

- Price determined under sub-regulation (1), (2) or (4) of regulation 164 of SEBI ICDR Regulations as per following provisions i.e. price shall be not less than higher of the following:
 - The 90 (ninety) days volume weighted average price of the related equity shares quoted on the recognized stock exchange preceding the relevant date; or
 - The 10 (ten) days volume weighted average price of the related equity shares quoted on the recognized stock exchange preceding the relevant date

Provided that if the Articles of Association of the issuer provide for a method of determination which results in a floor price higher than that determined under these regulations, then the same shall be considered as the floor price for equity shares to be allotted pursuant to the preferential issue.

The minimum price per Equity Share in accordance with Regulation 164 of the SEBI (ICDR) Regulations is calculated at Rs. 125.54 per equity share as per **Annexure I** and I, being an Independent Valuer, have calculated Rs. 124.21 per equity shares as the fair value price of each Equity Share in accordance with Regulation 166A of the SEBI (ICDR) Regulations as per **Annexure II**.

Method of determination of price as per the Articles of Association of the Company – Not applicable as the Articles of Association of the Company are silent on the determination of a floor price/minimum price of the shares issued on preferential basis.

Following is the summary of the Valuation:

| | |
|--------------------------------------------------------------------------------------------|-------------------|
| Value per Share as per Regulation 164 of SEBI ICDR 2018 - <i>as per Annexure-I.</i> | Rs. 125.54 |
| Fair Value per Share- <i>as per Annexure-II.</i> | Rs. 124.21 |
| Price Calculated as per Articles of Association of the Company | N.A. |
| Whichever is higher as above | Rs. 125.54 |
| Minimum price per Equity Share as per regulation 164 of SEBI ICDR Regulations, 2018 | Rs. 125.54 |



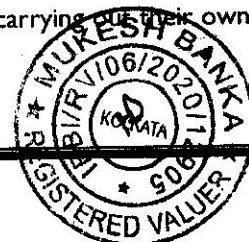
Valuation & Conclusion:

In the ultimate analysis, valuation will have to involve the exercise of judicious discretion and judgment taking into account all the relevant factors.

The Fair Market Value per equity share of Duroply as per above methodology is INR 125.54/- (Indian Rupees One Hundred and Twenty -Five and Fifty-Four Paise).

Limitations & Disclaimers:

- Our report is subject to the scope limitations detailed hereinafter. As such the report is to be read in totality, and not in parts, in conjunction with the relevant documents referred to herein and in the context of the purpose for which it is made.
- Valuation is not a precise science and the conclusions arrived at in many cases will, of necessity, be subjective and dependent on the exercise of individual judgment. There is, therefore, no indisputable single value. While I have provided an assessment of the value based on the information available, application of certain formulae and within the scope and constraints of our engagement, others may place a different value to the same
- Our scope of work does not enable us to accept responsibility for the accuracy and completeness of the information provided to us. I have, therefore, not performed any audit, review, due diligence or examination of any of the historical or prospective information used and therefore, does not express any opinion with regards to the same.
- No investigation on the Company's claim to title of assets has been made for the purpose of this valuation and their claim to such rights has been assumed to be valid. No consideration has been given to liens or encumbrances against the assets, beyond the liabilities in the books. Therefore, no responsibility is assumed for matters of a legal nature.
- Our work does not constitute an audit or certification of the historical financial statements/prospective results including the working results of the Company referred to in this report. Accordingly, I am unable to and do not express an opinion on the fairness or accuracy of any financial information referred to in this report. Valuation analysis and results are specific to the purpose of valuation mentioned in the report is as per agreed terms of our engagement. It may not be valid for any other purpose or as at any other date. Also, it may not be valid if done on behalf of any other entity.
- In the course of the valuation, I was provided with both written and verbal information. I have however, evaluated the information provided to us by the Company through broad inquiry, analysis and review but have not carried out a due diligence or audit of the information provided for the purpose of this engagement. Our conclusions are based on the assumptions, forecasts and other information given by the Company. I assume no responsibility for any errors in the above information furnished by the Company and consequential impact on the present exercise.
- A valuation of this nature involves consideration of various factors including those impacted by prevailing market trends in general and industry trends in particular. This report is issued on the understanding that the Management has drawn our attention to all the matters, which they are aware of concerning the financial position of the Company and any other matter, which may have an impact on our opinion, on the fair value of the Equity shares of the Company including any significant changes that have taken place or are likely to take place in the financial position of the Company. I have no responsibility to update this report for events and circumstances occurring after the date of this report.
- Any person/party intending to provide finance/invest in the shares/business of the Company shall do so after seeking their own professional advice and after carrying out their own due diligence



procedures to ensure that they are making an informed decision.

- The decision to carry out the transaction (including consideration thereof) on the basis of this valuation lies entirely with Duroply and our work and our finding shall not constitute a recommendation as to whether or not the Duroply/ Company should carry out the transaction.
- Our report is meant for the purpose as mentioned and should not be used for any purpose other than the purpose mentioned therein. The Report should not be copied or reproduced without obtaining our prior written approval for any purpose other than the purpose for which it is prepared.
- Neither Valuer, nor its partners/directors, managers, employees make any representation or warranty, express or implied, as to the accuracy, reasonableness or completeness of the information, based on which the valuation is carried out. All such parties expressly disclaim any and all liability for, or based on or relating to any such information contained in the valuation.

Thanking You,

Yours faithfully

Mukesh



MUKESH BANKA

Registered Valuer

(Securities or Financial Assets)

IBBI REG NO-IBBI/RV/06/2020/12905

UDIN: 22064866A0MCPG1682

Date 3rd August, 2022

Place: Kolkata

Calculation of Price as per regulation 164 of SEBI ICDR 2018.

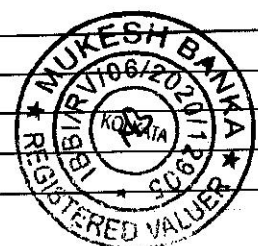
As per SEBI ICDR 2018, the Company's Equity shares are Frequently Traded at BSE. If the equity shares of the issuer have been listed on a recognized stock exchange for a period of 90 trading days or more as on relevant date i.e on 8th July, the price of the equity shares to be allotted pursuant to the preferential issue shall be not less than higher of the following:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Market Price (90 trading days volume weighted average price quoted at BSE during the 90 trading days preceding the relevant date i.e. 8 th July, 2022) | Rs. 125.54 |
| Market Price (10 trading days volume weighted average price quoted at BSE during the 10 trading days preceding the relevant date i.e. 8 th July, 2022) | Rs. 118.26 |
| Whichever is higher as above | Rs. 125.54 |

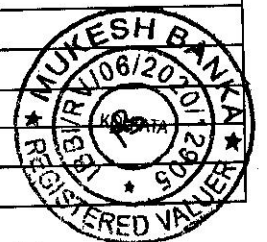
Price not less than higher of the following:

- the 90 trading days Volume Weighted Average Price of the related equity shares quoted on the recognized stock exchange preceding the relevant date:

| S. No. | Date | Volume (A) | Value (B) |
|--------|-----------|------------|-----------|
| 1 | 7-Jul-22 | 2536 | 304350 |
| 2 | 6-Jul-22 | 1177 | 139470 |
| 3 | 5-Jul-22 | 2845 | 340954 |
| 4 | 4-Jul-22 | 748 | 88118 |
| 5 | 1-Jul-22 | 6958 | 852024 |
| 6 | 30-Jun-22 | 3438 | 424698 |
| 7 | 29-Jun-22 | 348 | 40881 |
| 8 | 28-Jun-22 | 8262 | 947243 |
| 9 | 27-Jun-22 | 1696 | 187757 |
| 10 | 24-Jun-22 | 5350 | 619512 |
| 11 | 23-Jun-22 | 976 | 105327 |
| 12 | 22-Jun-22 | 1164 | 125011 |
| 13 | 21-Jun-22 | 2937 | 307478 |
| 14 | 20-Jun-22 | 3012 | 302732 |
| 15 | 17-Jun-22 | 1559 | 164675 |
| 16 | 16-Jun-22 | 3641 | 394093 |
| 17 | 15-Jun-22 | 1639 | 182705 |
| 18 | 14-Jun-22 | 1177 | 127395 |
| 19 | 13-Jun-22 | 1004 | 111209 |
| 20 | 10-Jun-22 | 1127 | 129575 |
| 21 | 9-Jun-22 | 1318 | 152211 |
| 22 | 8-Jun-22 | 434 | 50898 |
| 23 | 7-Jun-22 | 3816 | 440101 |
| 24 | 6-Jun-22 | 1366 | 163696 |
| 25 | 3-Jun-22 | 749 | 90138 |



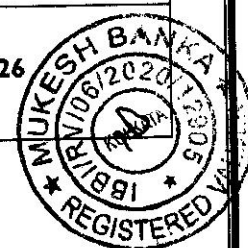
| | | | |
|----|-----------|-------|----------|
| 26 | 2-Jun-22 | 901 | 110829 |
| 27 | 1-Jun-22 | 4538 | 552878 |
| 28 | 31-May-22 | 2083 | 248109 |
| 29 | 30-May-22 | 8552 | 1051699 |
| 30 | 27-May-22 | 2260 | 265083 |
| 31 | 26-May-22 | 1609 | 182985 |
| 32 | 25-May-22 | 2322 | 276587 |
| 33 | 24-May-22 | 6342 | 782377 |
| 34 | 23-May-22 | 2249 | 283958 |
| 35 | 20-May-22 | 1671 | 204239 |
| 36 | 19-May-22 | 7269 | 847201 |
| 37 | 18-May-22 | 1592 | 179598 |
| 38 | 17-May-22 | 1033 | 110404 |
| 39 | 16-May-22 | 908 | 92927 |
| 40 | 13-May-22 | 7010 | 707613 |
| 41 | 12-May-22 | 632 | 66001 |
| 42 | 11-May-22 | 2527 | 274241 |
| 43 | 10-May-22 | 3196 | 352114 |
| 44 | 9-May-22 | 5527 | 615366 |
| 45 | 6-May-22 | 3458 | 401175 |
| 46 | 5-May-22 | 1584 | 192934 |
| 47 | 4-May-22 | 5691 | 691812 |
| 48 | 2-May-22 | 1668 | 206077 |
| 49 | 29-Apr-22 | 1734 | 214494 |
| 50 | 28-Apr-22 | 3157 | 398832 |
| 51 | 27-Apr-22 | 14247 | 1777829 |
| 52 | 26-Apr-22 | 9332 | 1222882 |
| 53 | 25-Apr-22 | 16514 | 2208672 |
| 54 | 22-Apr-22 | 14686 | 2073595 |
| 55 | 21-Apr-22 | 22758 | 3078402 |
| 56 | 20-Apr-22 | 32933 | 4330889 |
| 57 | 19-Apr-22 | 62901 | 8983051 |
| 58 | 18-Apr-22 | 87522 | 12604496 |
| 59 | 13-Apr-22 | 37906 | 4986310 |
| 60 | 12-Apr-22 | 8899 | 1110035 |
| 61 | 11-Apr-22 | 5149 | 645483 |
| 62 | 8-Apr-22 | 4391 | 509189 |
| 63 | 7-Apr-22 | 4003 | 445607 |
| 64 | 6-Apr-22 | 2047 | 213756 |
| 65 | 5-Apr-22 | 7379 | 738502 |
| 66 | 4-Apr-22 | 4055 | 397433 |
| 67 | 1-Apr-22 | 2789 | 259151 |
| 68 | 31-Mar-22 | 2864 | 263429 |
| 69 | 30-Mar-22 | 17212 | 1602119 |



| | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------|-------------------|
| 70 | 29-Mar-22 | 4329 | 404105 |
| 71 | 28-Mar-22 | 8378 | 805889 |
| 72 | 25-Mar-22 | 5984 | 607940 |
| 73 | 24-Mar-22 | 2534 | 261308 |
| 74 | 23-Mar-22 | 1100 | 114086 |
| 75 | 22-Mar-22 | 7661 | 799390 |
| 76 | 21-Mar-22 | 52 | 5688 |
| 77 | 17-Mar-22 | 895 | 93889 |
| 78 | 16-Mar-22 | 4736 | 499024 |
| 79 | 15-Mar-22 | 665 | 74264 |
| 80 | 14-Mar-22 | 1021 | 112210 |
| 81 | 11-Mar-22 | 2582 | 273096 |
| 82 | 10-Mar-22 | 2675 | 288124 |
| 83 | 9-Mar-22 | 564 | 59983 |
| 84 | 8-Mar-22 | 787 | 85675 |
| 85 | 7-Mar-22 | 1458 | 152869 |
| 86 | 4-Mar-22 | 333 | 36322 |
| 87 | 3-Mar-22 | 4310 | 467778 |
| 88 | 2-Mar-22 | 3180 | 352638 |
| 89 | 28-Feb-22 | 442 | 48480 |
| 90 | 25-Feb-22 | 2171 | 230712 |
| Total | | 552234 | 69326084 |
| 90 trading days volume weighted average price of the BSE Limited, being the relevant stock exchange with highest trading volume preceding 90 trading days prior to the relevant date i.e., July 08, 2022 = (B/A) | | | Rs. 125.54 |

- the 10 trading days Volume Weighted Average Price of the related equity shares quoted on the recognized stock exchange preceding the relevant date:

| S. No. | Date | Volume (A) | Value (B) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|-------------------|
| 1 | 7-Jul-22 | 2536 | 304350 |
| 2 | 6-Jul-22 | 1177 | 139470 |
| 3 | 5-Jul-22 | 2845 | 340954 |
| 4 | 4-Jul-22 | 748 | 88118 |
| 5 | 1-Jul-22 | 6958 | 852024 |
| 6 | 30-Jun-22 | 3438 | 424698 |
| 7 | 29-Jun-22 | 348 | 40881 |
| 8 | 28-Jun-22 | 8262 | 947243 |
| 9 | 27-Jun-22 | 1696 | 187757 |
| 10 | 24-Jun-22 | 5350 | 619512 |
| Total | | 33358 | 3945007 |
| 10 trading days volume weighted average price of the BSE Limited, being the relevant stock exchange with highest trading volume preceding 10 trading days prior to the relevant date i.e., July 08, 2022 = (B/A) | | | Rs. 118.26 |



Calculation of Fair Value

1. Net Asset Approach

| Particulars | Amount in INR Lakhs |
|--------------------------------------------------------------------------------------------|------------------------|
| Equity Shares Capital as on 31 st March, 2022 | 646.36 |
| Add: Reserve and Surplus | 5,745.40 |
| Net worth as on 31 st March, 2022 being the latest available Audited Financials | 6,391.76 |
| No. of Equity shares | 6460742 |
| Book Value per Share (Rs.) | 98.93 |

2. Market Value:

As per SEBI ICDR 2018, the Company's Equity shares are Frequently Traded at BSE. If the equity shares of the issuer have been listed on a recognized stock exchange for a period of 90 trading days or more as on the relevant date, the price of the equity shares to be allotted pursuant to the preferential issue shall be not less than higher of the following:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Market Price (90 trading days volume weighted average price quoted at BSE during the 90 trading days preceding the relevant date i.e. 8 th July, 2022) | Rs. 125.54 |
| Market Price (10 trading days volume weighted average price quoted at BSE during the 10 trading days preceding the relevant date i.e. 8 th July, 2022) | Rs. 118.26 |
| Whichever is higher as above | Rs. 125.54 |

Method of determination of price as per the Articles of Association of the Company –
Not applicable as the Articles of Association of the Company are silent on the determination of a floor price/minimum price of the shares issued on preferential basis.

3. Price Earning Capacity Value (PECV)

(Figure in INR in Lakhs)

| FINANCIAL YEAR | PAT |
|----------------|---------|
| 2021-2022 | -630.97 |
| 2020-2021 | -245.13 |
| 2019-2020 | -407.60 |

Since the valuation under the PECV approach is negative, the same is not taken into consideration for the purpose of arriving at the fair market value of equity shares.



Fair Value Share Price as on relevant date as follow:

| Weightage Average | Price per Share | Weight | Product |
|-------------------|-----------------|--------------|---------------|
| NAV | 98.93 | 5% | 4.95 |
| Market Value | 125.54 | 95% | 119.26 |
| PECV | 0 | 0% | 0 |
| | | Price | 124.21 |

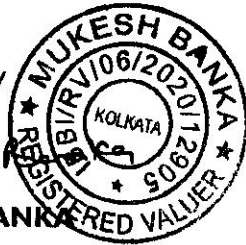
ACKNOWLEDGEMENT

I am thankful to the management and staff of the companies for their kind co-operation extended to me during the course of this assignment. I trust the above meets your requirements. Please feel free to contact me in case you require any additional information or clarifications.

Thanking You,

Yours faithfully

Mukesh



MUKESH BANKA

Registered Valuer

(Securities or Financial Assets)

IBBI REG NO-IBBI/RV/06/2020/12905

UDIN: 22064866A0HCPG1682

Date 3rd August, 2022

Place: Kolkata