

Ref No: CE/KT/24-25/1069**Date: January 20, 2025**

To,

KAYTEX FABRICS LIMITEDBatala Road, Post office Khanna Nagar,
Amritsar, Punjab, India- 143001**Sub: Proposed Initial Public Offer (IPO) of KAYTEX FABRICS LIMITED****Regarding: Installed Capacities and Capacity Utilization**

On the basis of checking of the documents produced before us of Kaytex Fabrics Limited (CIN: U18101PB1996PLC017639) having its registered office at Batala Road, Post office Khanna Nagar, Amritsar, Punjab, India- 143001. We hereby certify that the Company has the below installed capacities and capacity utilization across its key product lines.

Product Name	Actual (in running metres of fabric)					
	FY 2021-2022			FY 2022-2023		
	Installed Capacity	Utilized Capacity	Utilized Capacity (%)	Installed Capacity	Actual Capacity	Utilized Capacity (%)
Jacquards	2,044,224	1,606,032	78.56%	3,616,704.0	1,892,240	52.32%
Dobby / Other Fabrics	3,499,776	1,815,018	51.86%	3,048,192	1,641,264	53.84%
Printing	1,079,349	726,105	67.27%	1,424,541	793,906	55.73%

Product Name	Actual (in running metres of fabric)					
	FY 2023-2024			April to October 2024 (7 months)		
	Installed Capacity	Utilized Capacity	Utilized Capacity (%)	Installed Capacity	Actual Capacity	Utilized Capacity (%)
Jacquards	4,402,944	3,432,578	77.96%	2,568,384	2,021,491	78.71%
Dobby / Other Fabrics	2,257,920	2,016,201	89.29%	1,317,120	1,294,288	98.27%
Printing	4,353,169	3,316,502	76.19%	5,065,786	3,225,338	63.67%

Er.Rohit Kapoor

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Amritsar – 143001 (Punjab)**

Notes: We have taken the following assumptions in calculating the above figures based on industry practices and best guidance from management.

1. Dobby and Jacquard weaving capacity is based on a certain picks per inch (ppi) which depends on the underlying fabric quality hence the installed capacity can vary between years depending on
2. Dobby and Jacquard weaving capacity also depends on width of the underlying fabric being manufactured hence the installed capacity or production can vary between years however we have taken consistent assumptions across years for comparison purposes.
3. All weaving capacity is represented in running meters of fabric, any fabrics manufactured and sold as PCs have been converted to running meters using best estimates
4. Digital printing capacity calculated on the basis of narrow width (44") fabrics for consistency however the actual production does include bigger width fabrics as well hence the actual capacity utilization % could be higher than presented here.
5. Stub period assume installed capacity only for the defined period and the same hasn't been annualized.
6. Valuation is based on information provided, data submitted, verbal local market enquiries, estimated age etc.
7. Since Secondary machinery valuation is subjected to variable opinions,
8. I shall not be liable for any claims or damages.
9. This estimated certificate is issued in good faith without accepting any financial & legal liability, on the basis of documents submitted to our representative, inputs presented before me by the management/representative of company. Further all the information and inferences merely depict personal opinion based upon relevant documents as submitted and does not carry any responsibility for any changes made on the material/goods in its appearance, size, quality, model, capacity, function and supply scope after issuance. This opinion is issued to the best of my knowledge and belief with limited period validity. This is my personal opinion issued without prejudice.

Yours faithfully,



Er.Rohit Kapoor
(Chartered Engineer)
(AM094410-9)



Place: Amritsar

Er.Rohit Kapoor

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Ref No: CE/KT/25-26/1114a

Date: June 20, 2025

To,

KAYTEX FABRICS LIMITED

Batala Road, Post office Khanna Nagar,
Amritsar, Punjab, India- 143001

Sub: Proposed Initial Public Offer (IPO) of KAYTEX FABRICS LIMITED

Regarding: Installed Capacities and Capacity Utilization

Dear Sir

On the basis of checking of the documents produced before me of **M/S KAYTEX FABRICS LIMITED**(CIN: U18101PB1996PLC017639) having its registered office at Batala Road, Post office Khanna Nagar, Amritsar, Punjab, India- 143001. I hereby certify that the Company has the below installed capacities and capacity utilization across its key product lines (in running meters).

Product Name	Actual (in running metres of fabric)					
	FY 2021-2022			FY 2022-2023		
	Installed Capacity	Utilized Capacity	Utilized Capacity (%)	Installed Capacity	Actual Capacity	Utilized Capacity (%)
Jacquards	2,044,224	1,606,032	78.56%	3,616,704.0	1,892,240	52.32%
Dobby / Other Fabrics	3,499,776	1,815,018	51.86%	3,048,192	1,641,264	53.84%
Printing	1,079,349	726,105	67.27%	1,424,541	793,906	55.73%

Product Name	Actual (in running metres of fabric)					
	FY 2023-2024			FY 2024-2025)		
	Installed Capacity	Utilized Capacity	Utilized Capacity (%)	Installed Capacity	Actual Capacity	Utilized Capacity (%)
Jacquards	4,402,944	3,432,578	77.96%	4,402,944	3,483,749	79.12%
Dobby / Other Fabrics	2,257,920	2,016,201	89.29%	2,257,920	2,018,997	89.42%
Printing	4,353,169	3,316,502	76.19%	9,216,318	5,428,505	58.90%



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Notes: We have taken the following assumptions in calculating the above figures based on industry practices and best guidance from management.

1. Dobby and Jacquard weaving capacity is based on a certain picks per inch (ppi) which depends on the underlying fabric quality/designs hence the installed capacity can vary between years
2. Dobby and Jacquard weaving capacity also depends on width of the underlying fabric being manufactured hence the installed capacity or production can vary between years however we have taken consistent assumptions across years for comparison purposes.
3. All weaving capacity is represented in running meters of fabric, any fabrics manufactured and sold as PCs have been converted to running meters using best estimates
4. Digital printing capacity calculated on the basis of narrow width (44") fabrics for consistency however the actual production does include bigger width fabrics as well hence the actual capacity utilization % could be higher than presented here.
5. Stub period assumes installed capacity only for the defined period and the same hasn't been annualized.
6. Installed capacity for Digital Printing calculated based on commissioning and de-commissioning dates for respective machines
7. Installed capacity for Jacquards and Dobby/Other Fabrics calculated based on total machines installed in the specific year as the specific dates for commissioning and de-commissioning of each machine is not possible to ascertain with an acceptable level of accuracy
8. New Printing Machine (Homer) put to use on 26/02/2025, we have taken into account the full capacity for the relevant period. However limited production as the machine is still in trial phase.
9. This Certification is based on information provided, data submitted, verbal local market enquiries, estimated age etc.
10. I shall not be liable for any claims or damages.
11. This estimated certificate is issued in good faith without accepting any financial & legal liability, on the basis of documents submitted to our representative, inputs presented before me by the management /representative of company. Further all the information and inferences merely depict personal opinion based upon relevant documents as submitted and does not carry any responsibility for any changes made on the material/goods in its appearance, size, quality, model, capacity, function and supply scope after issuance. This opinion is issued to the best of my knowledge and belief with limited period validity. This is my personal opinion issued without prejudice.

Yours faithfully,



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(Chartered Engineer)
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Place: Amritsar

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Ref No: CE/KT/24-25/1074

Date: Jan 20, 2025

KAYTEX FABRICS LIMITED

Batala Road, Post office Khanna Nagar,
Amritsar, Punjab, India- 143001

Regarding: New Machine Capacity

On the basis of checking of the documents produced before us of Kaytex Fabrics Limited (CIN: U18101PB1996PLC017639) having its registered office at Batala Road, Post office Khanna Nagar, Amritsar, Punjab, India- 143001. We hereby certify the production capacity of the new machine for Digital Printing that the Company is looking to install.

Company name:	H A N G L O R Y
Model	HM2700B-TK64-A1
Description	Digital textile printing machine 2.6m width with 64 print heads and cantering system and dryer
Expected Start Date	Q1' FY26
Max metres per hour (44 inches width)	950
Per day (metres)	22,800
Efficiency	75%
No. of days / month	26
Annual capacity (metres)	5,335,200
per day production capacity (metres)	17,100

Notes: We have taken the following assumptions in calculating the above figures based on industry practices and best guidance from management.

1. Digital printing capacity calculated on the basis of narrow width (44") fabrics for consistency
2. This Certification is based on information provided, data submitted, verbal local market enquiries, estimated age etc.
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4. This estimated certificate is issued in good faith without accepting any financial & legal liability, on the basis of documents submitted to our representative, inputs presented before me by the management/representative of company. Further all the information and inferences merely depict personal opinion based upon relevant documents as submitted and does not carry any responsibility for any changes made on the material/goods in its appearance, size, quality, model, capacity, function and supply scope after issuance. This opinion is issued to the best of my knowledge and belief with limited period validity. This is my personal opinion issued without prejudice.

Yours faithfully,



Er.Rohit Kapoor
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Place: Amritsar

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Ref No: CE/KT/24-25/1068

Date: January 20, 2025

To,
KAYTEX FABRICS LIMITED
Batala Road, Post office Khanna Nagar,
Amritsar, Punjab, India- 143001

Sub: Proposed Initial Public Offer (IPO) of KAYTEX FABRICS LIMITED

Regarding: Installed Plant and Machinery

On the basis of checking of the documents produced before us of Kaytex Fabrics Limited (CIN: U18101PB1996PLC017639) having its registered office at Batala Road, Post office Khanna Nagar, Amritsar, Punjab, India- 143001. We hereby certify that the Company has the below installed Plant and machinery.

SI NO	DESCRIPTION OF ITEM	Qty	PROCESS	Year of Purchase
1	2 SULZER JACQUARD WEAVING LOOM MODEL G6300 MARKED UII-3 AND UII-4	2	JACQUARD	2008
2	2 SULZER RUTING RAPIER LOOM MODEL G6200 SR NO 004425,004423	2	DOBBY	2022
3	07 - SHUTTLELESS AUTOMATIC RAPIER LOOMS MODEL SULZER G6200 WITH ALL STANDARD ACCESSORIES 006155,006156,006161,006199,006205,005603 and 07 - STAUBLI ELECTRONIC JACQUARDS AND ALL STANDARD ACCESSORIES ATTACHED WITH 6 RAPIER LOOMS .	7	DOBBY	2023
4	1 CROSTA SHEARING MACHINE WITH ALL STANDARD ACCESSORIES	1	WEAVING - ANCILLIARY	2022
5	5 SULZER SHUTTERLESS G6200 JACQUARD SR NO 4780/4761/4766/4765/4764	5	JACQUARD	2009
6	3 SULZER ROUTI G6200 WITH JACQUARD SR NO.U115-(2006) , 006623(2002) , 01837(1995)	3	JACQUARD	2008
7	11 - SULZER G6200 WITH JACQUARD ALL STANDARD ACCESSORIES 5917, 7181 , 7182 , 7175 , 7114 , 7179 , 7117 , 7177 , 7176 , 7172 , 7180 . 7 ELECTRONIC JUMBO JACQUARD . 4 STAUBLI JACQUARD MODEL LX3200 WITH ALL COMPLETE ACCESSORIES 8A95A0/02, 8F09A0, 8A95A0/01, 8F09A0	11	JACQUARD	2022
8	10 PCS AUTOMATIC SHUTTLESS RAPIER LOOM SOMET SUPER WITH JACQUARDS LX1600 WITH ALL ACCESSORIES AND SPARE PARTS 0056998,0057000,0057002,0057003,0057007,0057009,005714,005715,0 057016,0057017(MNFG 2004)	10	DOBBY	2019
9	1 STAUBLI KNOTTING MACHINE	1	WEAVING - ANCILLIARY	2019
10	1 DG SET 250 KVA SR NO. 05121259	1	POWER	2022
11	1 LAFER SHARING MACHINE MARKED UII-5	1	WEAVING - ANCILLIARY	2022

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12	1 MICRO CROSTA SHEARING MACHINE , YOM 2004 WW 2000 MM, WITH ACCESSORIES AND SPARES BLADES	1	WEAVING - ANCILLIARY	2021
13	12 WEAVING SULZER LOOMS G 6200 N65 WITH DOBBY 003843,003844,003845,003846,003847,003848,003849,003850,003851, 003852,003853,003854	12	DOBBY	2016
14	12 SULZER G6200 WITH JACQUARD ALL STANDARD ACCESSORIES . MACHINES SERIAL NO. 006172 / 006170 / 006141 / 006173 / 006145 / 006139 / 006143 / /UIIC-3 / UIIC-4 // UIIC-6 . JACQUARD SERIAL NO. HEADS S W02"801HC"2M05 W02"801HC" 1M05 W02"801HC"2M01 W02"801HC"1M01 W02"801HC"2M04 W02"801HC"1M04 W02"801HC"1M02 W02"801HC"1M03 W02"801HC"1M06 W02"801HE"1M01 , UIIC-1 /UIIC-2	12	JACQUARD	2022
15	1 SULZER MACHINE (MODEL G6200) 190 CM	1	DOBBY	2008
16	1 HIGH SPEED WARPING MACHINE (MODEL "SERVOTECH - 115") WITH ALL SPARE PARTS & STANDARD ACCESSORIES TUF NO. :12/8080405 & SR, NO: 979 M-2023	1	WEAVING - ANCILLIARY	2023
17	02 - NEW COMPUTERISED EMBROIDERY MACHINES WITH ALL SPARE PARTS & STANDARD ACCESSORIES	2	EMBROIDERY	2023
18	EMBROIDERY MACHINE SINGLE HEAD WITH SPARE PARTS	1	EMBROIDERY	2024
	KTML MACHINERY GIVEN TO KAYTEX FABRICS LTD ON RENT			
S NO	DESCRIPTION OF ITEM	Qty	PROCESS	Year of Purchase
19	2 VAMATEX POSITIVE REPAIR JACQUARD WEAVING MODEL 9000 PLUS MARKET SR NO. 33812/UII-1 AND 33813/UII-2	2	JACQUARD	2008
20	1 AIR COMPRESSOR 45HP MARKET UII-6	1	ACCESSORIES	2008
21	4 VAMATEX LEONARD MACHINE WITH JAQ UARD SR NO. UIIC- 21/49955/UIIC-20/49957	4	JACQUARD	2008
22	1 DIESEL GENERATOR SET M-1992,S-9630346-11 FRAME NO. AAB355/7	1	POWER	2008
23	1 DIESEL GENERATOR SET 500 KVA - SR NO. 96304013-03 FRAME NO. 4AB355/7(KIRLOSKAR)	1	POWER	2008
24	1 WARPING MACHINE MAKE TECH MECH MARKED UIIC -9	1	WEAVING - ANCILLIARY	1999
25	1 WARPING MACHINE MAKE TECH MECH MARKED UIIC -10	1	WEAVING - ANCILLIARY	2005
26	8 NO SULZER WEAVING LOOM MODEL G6200 WITH DOBBY SR NO 003459, 003453 ,003458 004422 , 002660,002661,002658,002953	8	DOBBY	2017
27	12 NO SULZER WEAVING LOOM MODEL G6200WITH DOBBY SR NO 004452/004424/003454/003457/003455/003461/004451/004453/0034 84/003460/003456/004421	12	DOBBY	2016
28	1 CLOTH CHECKING MACHINE MARKED UIIC 12	1	WEAVING - ANCILLIARY	2015

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29	1 CLOTH CHECKING MACHINE MARKED UIIC 13	1	WEAVING - ANCILLIARY	2012
30	2 SMITH (MODELG-6300) WITH DOBBY ALL STANDARD ACCESS SERIAL NO. UII3 / UII4	2	DOBBY	2011
31	SOLAR PLANT	1	POWER	2024
	I. Unit: PROCESSING & PRINTING UNIT			
S NO	DESCRIPTION OF ITEM	Qty	PROCESS	Year of Purchase
1	DHALL COMPRESSIVE SHINKING MACHINE 1 MAKE DHALL INSURED WITH ALL ACCESSORIES AND EQUIPMENT	1	PROCESSING	2015
2	AMBICA SIZING MACHINE WITH ACCESSORIES AND EQUIPMENT	1	WEAVING - ANCILLIARY	2015
3	WARPING MACHINE (CHERRY)	1	WEAVING - ANCILLIARY	2023
4	SMALL COMPRESSOR 3 (5HP /1 % 10HP /2)	3	POWER	2024
5	4 WINCH MACHINE SMALL	4	PROCESSING	2021
6	SMALL Gen. SET (PRINTING) 1	1	POWER	2021
7	MERCERSING MACHINE MAKE DHALL WITH ACCESSORIES	1	PROCESSING	2015
8	JIGGER MACHINES (500 KG-12) (250 KG -3) (1000 KG-1) (200 KG -2)	18	PROCESSING	2015
9	JIGGER MACHINE 150 KG	1	PROCESSING	2015
10	1830 MM FACE WIDTH DRYING RANGE MANCHINE	1	PROCESSING	2015
11	JET DYING MACHINES (6 NO.150 KG), 10 NO.300KG) WITH ACCESSORIES AND EQUIPMENT	13	PROCESSING	2015
12	JET DYING MACHINES (500 KG)	3	PROCESSING	2016
13	FOLDING MACHINES MAKE LAXMI WITH ALL ACCESSORIES AND EQUIPMENT	4	PROCESSING	2015
14	1900 MM FACE WIDTH SOFT REEL MACHINE WITH ALL ACCESSORIES AND EQUIPMENT	1	PROCESSING	2015
15	DECADIZING MACHINES 1 DOUBLE WIDTH & 1 SINGLE WIDTH GAYATRI INSURED WITH ALL ACCESSORIES AND EQUIPMENT	2	PROCESSING	2015
16	SINGEING MACHINE	1	PROCESSING	2015
17	BRUSHING MACHINES CORDUROY MAKE ADARSH WITH ALL ACCESSORIES AND EQUIPMENT	1	PROCESSING	2015
18	LAB EQUIPMENT MACHINES	2	PROCESSING	2015
19	YARN DYING MACHINES MAK TEX FIN LAB	2	PROCESSING	2016
20	WINCH MACHINES	5	PROCESSING	2015
21	SWITCH,STATER,CABLE,ELECTRIC,FITTING,SPARE PARTS		POWER	2015



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22	THERMOPACK BOILER 1 (THERMAX1500U & MAXTHEM 1200 INSURED WITH ALL ACC & EQP	1	POWER	2015 & 2017
23	BOILER 1 IBL WITH ACC & EQP	1	POWER	2015
24	AIR COMPRESSURE MAKE ELGI	2	ANCILLIARY	2015
25	FORBES MARSHALL C.R.S SYSTEMS	2	PROCESSING	2015
26	STENTER ALL SIX CHAMBERS MAKE HARISH WITH ALL ACESSORIES AND EQUIPMENT	3	PROCESSING	2012
27	ETP PLANT COMPLETE UNIT WITH FOUNDATION	1	ANCILLIARY	2015
28	3 RULLI MACHINES	3	PROCESSING	2016
29	HYDRO EXTRACTOR BIG MACHINE JK TEXTILE WITH ALL ACESSORIES AND EQUIPMENT	1	PROCESSING	2017
30	HYDRO EXTRACTOR SMALL MACHINE MAKE JK TEXTILE WITH ALL ACESSORIES AND EQUIPMENT	1	PROCESSING	2017
31	PEACHING MACHINE MAKE SOFT FEEL	1	PROCESSING	2016
32	SEWING MACHINES MAKE REUO WITH ALL ACESSORIES AND EQUIPMENT	10	PROCESSING	2016
33	SQUEEZING MACHINE MAKE LOCAL	1	PROCESSING	2016
34	AIR DRYER ELGI	1	PROCESSING	2015
35	2200 MM FACE WIDTH INDUSTRIAL WASHING MACHINE MAKE GOKKU ALL ACESSORIES AND EQUIPMENT	1	PROCESSING	2017
36	HYDRAULIC POWER PACK WITH 5 HP ELECTRIC MOTOR & HYDRAULIC MOTOR AND TROLLY MAKE LOCAL ALL ACESSORIES AND EQUIPMENT	3	PROCESSING	2017
37	HYDRAULIC CENTER WINDER MAKE LOCAL ALL ACESSORIES AND EQUIPMENT	1	PROCESSING	2017
38	INSPECTION MACHINE BIG BATCH CUM PLATTER ROLLER 2000 MM	1	ANCILLIARY	2017
39	CALENDER MACHINE MAKE TEXO IND. WITH ALL ACC. AND EQU	3	PROCESSING	2018
40	WW 7014263 MW - SAMSUNG - WASHING MACHINES	2	PROCESSING	2017
41	BATCHING MACHINE	2	PROCESSING	2017
42	PFFI MAX BOILER SYSTEM MAKE FORBES MARSHAL	1	PROCESSING	2015
43	JUMBO JIGGAR (1000KG) MAKE THAKORE ENG.	3	PROCESSING	2019
44	SOFT FLOW (300) KG	1	PROCESSING	2019
45	INDUSTRIAL STEAMER AND WATER GENERATOR	1	PROCESSING	2021/2020
46	HYDRAULIC POWER LIFT CAP-1.50 TON	1	ANCILLIARY	2019
47	D.G SET-1	1	POWER	2019
48	FABCARE INDUSTRIAL STEAMER SL NO.438 FABCARE GARMENTS	1	PROCESSING	2019
49	PLC BASED LOOP AGER WITH SUPER HEATED STEAMING MODEL-TLA-150-2600-2450-BCLT-5'P-MS+55 PLC MAKE TEX FAB ENGINEER	1	PRINTING	2020
50	CABINET HANK DYEING MACHINE-2 BALKING CHAMBER-1 MAKE HERO MACHINERY SALE	3	PROCESSING	2020
51	HYDRO EXTRACTOR MACHINE MAKE M.T TEXTILE ENG.	1	PROCESSING	2020



52	1 CALANDHAR MACHINE	1	PROCESSING	2023
53	2 FABRIC DYEING MACHINE COMPLETE WITH DYE KITCHEN & ALL ACCESSORIES	2	PROCESSING	2022
54	CABINET HANK DYEING MACHINE COMPLETE WITH ALL ACCESSORIES	2	PROCESSING	2021
55	TEXTILE DIGITAL PRINTING MACHINE (MODEL NO. Q1-K16	1	PRINTING	2022
56	LARGE FORMAT INKJET PRINTER MACHINE MODEL NO. Q1K16	1	PRINTING	2023
57	LARGE FORMAT INKJET PRINTER WITH 4 KYOCERA PRINT HEAD	1	PRINTING	2023
58	LARGE FORMAT INKJET PRINTER MODEL NO. H1-K32 WITH ALL STANDARD ACCESSORIES	1	PRINTING	2023
59	LARGE FORMAT INKJET PRINTER MODEL NO. H1-K32 WITH ALL STANDARD ACCESSORIES	1	PRINTING	2024
60	WEFT STRAIGHTENER WITH ONLINE (MODEL DIGITEX 90M) WITH ALL SPARE PARTS AND ACCESSORIES	1	ANCILLIARY	2024
61	HARISH AIR HOT STENDER 6 -CHAMBERS MODEL SUPRA-5 DLXIN HAVING W.W 26MM WITH ALL SPARE PARTS AND ACCESSORIES	1	PROCESSING	2024
62	1 KHARAD MACHINE (WORKSHOP)	1	ANCILLIARY	2024
63	RADIANT HEAT EXCHANGER FABRICATED FROM BS-3059 ERW BOILER TUBE - TUBE DIA -76.2 MM (WITH ALL SPARE PARTS AND STANDARD ACCESSORIES	1	ANCILLIARY	2024
64	Kyocra Printing Heads	4	PRINTING	2024
65	HEAT TRANSFER PRINTING MACHINE	1	PRINTING	2024
66	GAYATRI MAKE HYDRAULIC DRIVE DECATISING MACHINE HAVING SIZE 72" X 800MM Dia.	1	PROCESSING	2024
	I. UNIT: PACKAGING AND DESPATCH UNIT			
Unit	Packaging and Despatch Unit			
S NO	DESCRIPTION OF ITEM	Qty	PROCESS	Year of Purchase
1	Stitching Machines	12	STITCHING	2022-24
2	Interlock machines	6	STITCHING	2022-24
3	Aari machine	9	EMBROIDERY	2023-24
4	Suiting roll machine	1	PACKAGING	2015
5	Shirting rulli machine	4	PACKAGING	2022
6	Solar plant	1	POWER	2022
7	DG SET 82.5 KVA	1	POWER	2023

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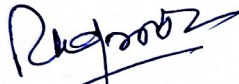
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2. Since Secondary machinery valuation is subjected to variable opinions,
3. I shall not liable for any claims or damages.
4. This estimated certificate is issued in good faith without accepting any financial & legal liability, on the basis of documents submitted to our representative, inputs presented before me by the management/representative of company. Further all the information and inferences merely depicts personal opinion based upon relevant documents as submitted and does not carry any responsibility for any changes made on the material/goods in its appearance, size, quality, model, capacity, function and supply scope after issuance. This opinion is issued to the best of my knowledge and belief with limited period validity. This is my personal opinion issued without prejudice.

Yours faithfully,

Place: Amritsar


Er.Rohit Kapoor
(Chartered Engineer)
(AM094410-9)

