DEPARTMENT OF AGRICULTURE & FARMERS EMPOWERMENT

Certificate of Participation

is hereby presented to

Mr/Mrs GIRIJA SANKAR MAIK. of <u>CUTM</u>. College / University, for successful completion of the Internship Programme in <u>RASGOBINDPUR</u>. Block of <u>MAYURBHANJ</u>. District as part of Agriculture Development Associates under KRUSHI UNNAT SAHAJOGI PROGRAMME 2023-24 from 25th September 2023 to 5th December 2023.

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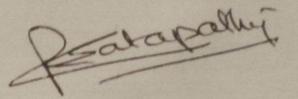
002

Chief District Agriculture Officer



AGRO-INDUSTRIAL ATTACHMENT (AIA) PROGRAMME ON APICULTURE FOR SUSTAINABLE AGRICULTURE Certificate

This is to Certify that Mr. Girija Sankar Naik, Reg. No. 200804130002, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Odisha, has participated and successfully completed 2 months of Agro-Industrial Attachment (AIA) Programme, from June 01, 2023 to July 31, 2023 in the Apiary Unit, Department of Entomology, M. S. Swaminathan School of Agriculture, CUTM, Odisha.



Professor CHITTA RANJAN SATAPATHY RESOURCE PERSON

ICAR Emeritus Scientist & Former Professor, AICRP on Honey bees and Pollinators, Department of Entomology, College of Agriculture, Odisha University of Agriculture and Technology

Deepayar Padhy

Mr. DEEPAYAN PADHY UNIT INCHARGE

Assistant Professor, Department of Entomology, M. S Swaminathan School of Agriculture, Centurion University of Technology and Management

Dr. DURG IRECTOR

ESSE Naturals Nutrition Private Limited

DEPAR TMENT OF AGRICULTURE & FARMERS EMPOWERMENT



Certificate of Participation

is hereby presented to

Mr/Mrs MONALISA GIRI of CUTM College / University, for successful completion of the Internship Programme in BADASAHI Block of MAYGRBHANJ District as part of Agriculture Development Associates under KRUSHI UNNAT SAHAJOGI PROGRAMME 2023-24 from 25th September 2023 to 5th December 2023.

Cellbrig

Chief District Agriculture Officer

003



AGRO-INDUSTRIAL ATTACHMENT (AIA) PROGRAMME ON APICULTURE FOR SUSTAINABLE AGRICULTURE Certificate

This is to Certify that Ms. Monalisa Giri, Reg. No. 200804130003, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Odisha, has participated and successfully completed 2 months of Agro-Industrial Attachment (AIA) Programme, from June 01, 2023 to July 31, 2023 in the Apiary Unit, Department of Entomology, M. S. Swaminathan School of Agriculture, CUTM, Odisha.

Professor CHITTA RANJAN SATAPATHY RESOURCE PERSON

ICAR Emeritus Scientist & Former Professor, AICRP on Honey bees and Pollinators, Department of Entomology, College of Agriculture, Odisha University of Agriculture and Technology

Deepayar Padhy

Mr. DEEPAYAN PADHY UNIT INCHARGE

Assistant Professor, Department of Entomology, M. S Swaminathan School of Agriculture, Centurion University of Technology and Management

Dr. DURGA PRAZAD PADHI MANAGING DIRECTOR

ESSE Naturals Nutrition Private Limited

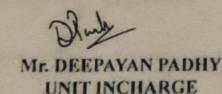


AGRO-INDUSTRIAL ATTACHMENT (AIA) PROGRAMME ON APICULTURE FOR SUSTAINABLE AGRICULTURE Certificate

This is to Certify that Ms. Nakkala Vasanthi, Reg. No. 200804130004, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Odisha, has participated and successfully completed 2 months of Agro-Industrial Attachment (AIA) Programme, from February 01, 2024 to March 31, 2024 in the Apiary Unit, Department of Entomology, M. S. Swaminathan School of Agriculture, CUTM, Odisha under Industrial attachment with ESSE Natural Nutrition Pvt. Ltd.

Professor CHITTA RANJAN SATAPATHY RESOURCE PERSON

ICAR Emeritus Scientist & Former Professor, AICRP on Honey bees and Pollinators, Department of Entomology, College of Agriculture, Odisha University of Agriculture and Technology



Assistant Professor, Department of Entomology, M. S Swaminathan School of Agriculture, Centurion University of Technology and , Management

Dr. DURGA PRASAD PADHI MANAGING DIRECTOR

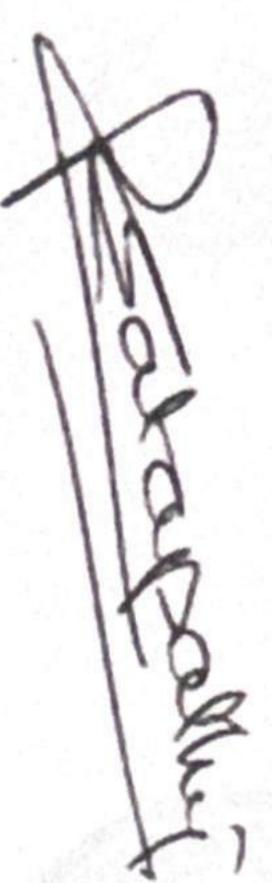
ESSE Naturals Nutrition Private Limited

004

AICRP on Honey bees and Pollinators, of Entomology, ICAR Emeritus Scientist & Former Professor, University of Agriculture and Technology RESOURCE PERSON College of Agriculture, Department Odisha Agriculture, Centurion University Assistant Professor, Department Mr. DEEPAYAN PADHY Swaminathan School of of Entomology, M. UNIT INCHARGE

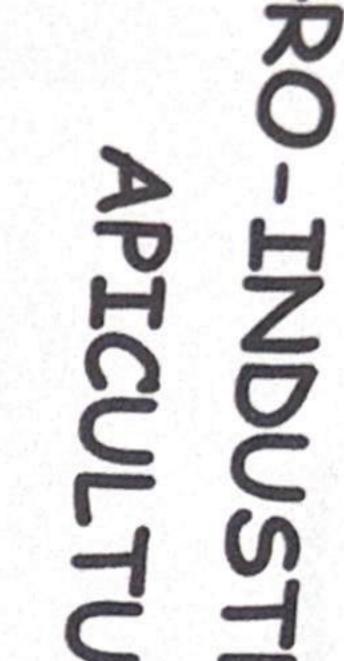
of Technology and Management

Professor CHITTA RANJAN SATAPATHY



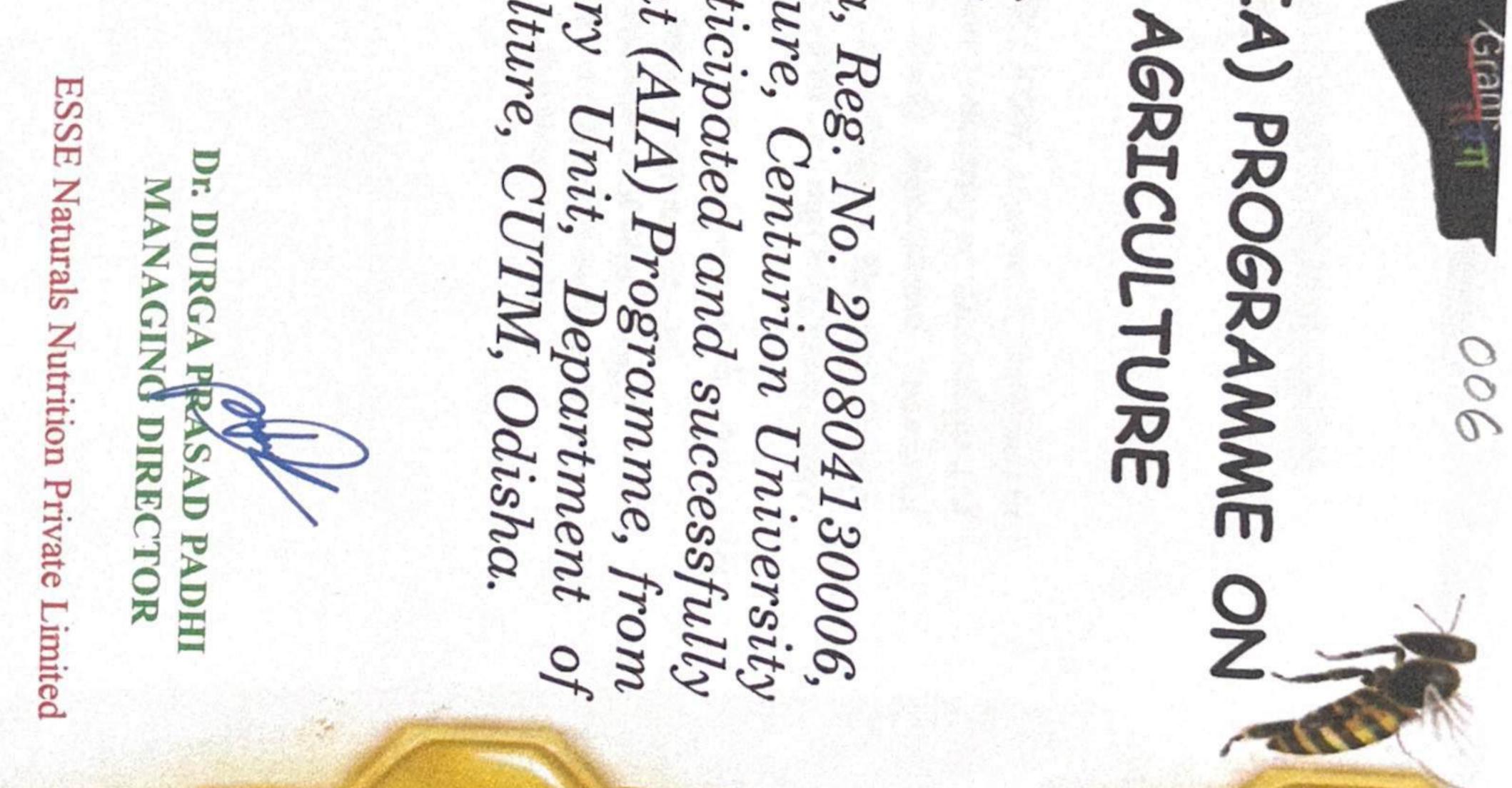
Deepayon Goding

completed 2 months of Agro-Industrial Attachment (AIA) Programme, from June 01, 2023 to July 31, 2023 in the Apiary Unit, Department of Entomology, M. S. Swaminathan School of Agriculture, CUTM, Odisha. This is to Certify that Mr. Debanshu Ranjan Durga, Reg. No. 200804130006, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Odisha, has participated and successfully



WITH UN THE ECONOMIC BOTANIST - IX

AGRO-INDUSTRIAL ATTACHMENT (AIA) PROGRAMME ON APICULTURE FOR SUSTAINABLE Centurion 1 Certificate Jagannath Honey Department of Eatosmology M. S. Swaminathan School of Agriculture Contact: 8280028166







GOVERNMIENT OF WEST BENGAL OFFICE OF THE ECONOMIC BOTANIST – IX ZONAL ADAPTIVE RESEARCH STATION, KRISHNAGAR, NADIA e-mail: zarskrishnagar@ qmail.com

Agricultural Industrial Attachment on Seed Production of Potato through Apical Rooted Cutting (ARC) Technology

This is to certify that Mr, DEBIDAS MANDAL, Reg No. 200804130007, student B.Sc.(Hons) in Agriculture of M S Swaminathan School of Agriculture, Centurion University of Technology and Management; Gajapati, Odisha has successfully completed 8 weeks Agricultural Industrial Attachment Programme from 9th February 2024 to 9th April 2024 in Zonal Adaptive Research Station, Krishnanagar, Nadia on Seed Production of Potato through Apical Rooted Cutting (ARC) Technology.

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Economic Botanist – IX Government of West Bengal Zonal Adaptive Research Station Krishnagar, Nadia



008



ITC LIMITED AGRI BUSINESS DIVISION Grand Trunk Road, Post Box No. 317 Guntur - 522 004. A.P., India Telephone : +91 863 2348000 e-mail : abd.iltd@itc.in

02nd April 2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms. Dodda Namratha has completed her Internship at ITC Limited – Agri Business Division from 07th February 2024 to 02nd April 2024. We wish her success in all her future endeavors.

For ITC Limited - ABD

Ramchander Soundararajan Senior Manager - HR

FMCG • HOTELS • PAPERBOARDS & PACKAGING • AGRI - BUSINESS • INFORMATION TECHNOLOGY Registered Office : Virginia House, 37 J.L. Nehru Road, Kolkata, 700071, India Visit us at www.itcportal.com and www.itc-ilfd.com • Corporate Identity Number : L16005WB1910PLC001985 • e-mail : enduringvalue@itc.in



AGRO-INDUSTRIAL ATTACHMENT (AIA) PROGRAMME ON APICULTURE FOR SUSTAINABLE AGRICULTURE Certificate

This is to Certify that Ms. Ipsita Nanda, Reg. No. 200804130009, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Odisha, has participated and successfully completed 2 months of Agro-Industrial Attachment (AIA) Programme, from June 01, 2023 to July 31, 2023 in the Apiary Unit, Department of Entomology, M. S. Swaminathan School of Agriculture, CUTM, Odisha.

Professor CHITTA RANJAN SAFAPATHY **RESOURCE PERSON**

IC AR Emeritus Scientist & Former Professor, ast RP on Honey bees and Pollinators, Department of Enaomology, College of Agriculture, Odisha

Deepayan Padhy

Mr. DEEPAYAN PADITY UNIT INCHARGE

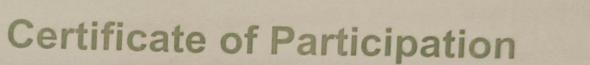
Assistant Professor, Department of Entomology, M. S. Swammathan School of Agriculture, Centurion University of Technology and Management

Dr. DURGA

MANAGING DIRECTOR

ESSE Naturals Nutrition Private Lumited

DEPARTMENT OF AGRICULTURE & FARMERS EMPOWERMENT



is hereby presented to

Mr/Mrs/Miss - Ipsita Nanda

AV LIZIN

of <u>CUTM</u> Internship Programme in <u>Koida</u> Block of <u>Sundar</u> of Agriculture Development Associates under KRUSHI UNNAT SAHAJOGI PROGRAMME 2023-24 from 25th September 2023 to 5th December 2023.

009

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BIOCONTROL LABORATORY

This is to Certify that, Ms. K. SANTHOSHINI, Reg. No. 200804130011, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Gajapati Odisha, has succesfully completed 2 months Agro-Industrial Attachement (AIA) Programme, from February 01, 2024 to April 31, 2024 at Organic Crop Protection, Biocontrol Laboratory.

DR. MANISH K. YADAV UNIT IN-CHARGE TRICHOGRAMMA MASS MULTIPLICATION UNIT, HIGCONTROL LABORATORY DEPARTMENT OF ENTOMOLOGY

DR. RITESH KUMAR UNIT IN-CHARGE FUICHODERMA MASS MULTIPLICATION UNIT, BIOCONTROL LABORATORY DEPARTMENT OF PLANT PATHOLOGY

Gran

MR. VENKAT SIVANAND KUMAR MANAGING DIRCTOR GRAM TRANG INCLUSIVE DEVELOPMENT SERVICES. (P) LTD VISHAKILAPATANAM



Internship Certificate

on

Development of Entrepreneurship Skills in Baking and Value-Added Products

This is to Certify that, Nallamala Vamsi bearing Reg No.200804130013, final year student of B.Sc (Hons) Agriculture of M.S Swaminathan School of Agriculture, Centurion University of Technology and Management, Paralakhemundi, Odisha has successfully completed 2 months training on "Development of Entrepreneurship Skills in Baking and Value-Added Products" as a part of there Internship from 6-02-24 to 5-04-24 at Baking Training Center and Center for Governance & Sustainable Societies, CUTM in Collaboration with ESSE Naturals & Nutrition Pvt. Ltd. During the period of training their conduct is exemplary.

Ashole Kuma

Ashok Kumar HOD of Agricultural Extension MSSSOA,CUTM,Odisha

P.Harini

Assistant Professor SoABE, CUTM, Odisha

13

ESSE

Naturals & Nutrition

Durga Prasad Padhi Managing Director ESSE Naturals Nutrition Private Pvt.Ltd.



GOVERNMIENT OF WEST BENGAL OFFICE OF THE ECONOMIC BOTANIST – IX ZONAL ADAPTIVE RESEARCH STATION, KRISHNAGAR, NADIA *e-mail : zarskrishnagar@.gmail.com*

Agricultural Industrial Attachment on Seed Production of Potato through Apical Rooted Cutting (ARC) Technology

This is to certify that Mr, **QABITRA SASMAL**, Reg No. 200804130015, student B.Sc.(Hons) in Agriculture of M S Swaminathan School of Agriculture, Centurion University of Technology and Management; Gajapati, Odisha has successfully completed 8 weeks Agricultural Industrial Attachment Programme from 9th February 2024 to 9th April 2024 in Zonal Adaptive Research Station, Krishnanagar, Nadia on Seed Production of Potato through Apical Rooted Cutting (ARC) Technology.

Langarron & 9/4/24

Economic Botanist – IX Government of West Bengal Zonal Adaptive Research Station Krishnagar, Nadia





Indorama India Private Limited

25 Apr -2024

22

TRAINING CERTIFICATE

To Whomsoever It May Concern

| 1. | Name of the Trainee | |
|-----|----------------------------------|--|
| 2. | Semester/ Year | : Arpan Samanta |
| 3. | | : 8 th Semester |
| | Category | : Internship |
| 4. | Sponsoring institute/ College | : Centurion University of Technology and Management |
| 5. | Period of Training | |
| 6. | Training Placement | : 10 th Feb – 9 th April, 2024 |
| 7. | Project/ Industrial Report | : Purba Medinipur |
| 8. | | : Agro – Industrial Attachment (RAWE) |
| | Name of the Project Guide | : Saumitra Kesh Pandey |
| 9. | Designation of the Project Guide | : DGM – Sales & Marketing |
| 10. | Performance during training | |
| 11. | Conduct | Good |
| | | Good |
| | | |

This training was imparted without any liability / obligation on part of Indorama India Pvt. Ltd

For Indorama India Private Limited

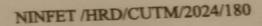
Dileer Rymar Singh Chief Marketing Officer

Regd. Office: Ecocentre, EM4, 12th Floor, Unit No. ECSL, 1201, Sector-V Salt Lake, Kolkata-700091 West Bengal | T: +91-33-66343100 CIN: U74999WB2017FTC222929 | email: plagi.corporate@indorama.com |www.Indorama.in



भाकृअनुप-राष्ट्रीय प्राकृतिक रेशा अभियांत्रिकी एवं प्रौद्योगिकी संस्थान ICAR-National Institute of Natural Fibre Engineering and Technology (पूर्वभाकृअनुप-निरजैफ्ट Erstwhile ICAR-NIRJAFT) (Indian Council of Agricultural Research) 12, Regent Park, Kolkata- 700 040

सहभागिता प्रमाण-पत्र Certificate of Participation



प्रमाणित किया जाता है की **सुश्री अनामिका पारिया** बी.एस.सी (ऑनर्स) एजी. चतुर्थ वर्ष, संचूरियन यूनिवर्सिटी ऑफ़ टेक्नोलॉजी एंड मैनेजर्मेट, पारलाखेमुंडी, ओडिशा की छात्रा है और उन्होंने आई.सी.ए.आर-राष्ट्रीय प्राकृतिक रेशा अभियांत्रिकी एवं प्रौद्योगिकी संस्थान (आई.सी.ए.आर-निनफेट), कोलकाता द्वारा आयोजित "इंटर्नशिप/इंस्टिट्यूट अटैचर्मेट ट्रेनिंग प्रोग्राम में दिनांक दिसंबर 4 से फरवरी 5, 2024 तक भाग लिया है।

आई.सी.ए.आर-निनफेट परिवार उनके उज्जवल और समृद्ध भविष्य की कामना करता है।

This is to certify that Ms. Anamika Paria, a B.Sc. (Hons.) Ag, 4th year student of Centurion University of Technology and Management, Parlakhemundi, Odisha, has attended an Internship/Institute Attachment training programme, organised by ICAR-NINFET, Kolkata during December 4 to February 5, 2024.

ICAR-NINFET family wishes her a bright and prosperous future ahead.

(Dr.D.P.Ray Nodal Officer HRD Cell नोडल अधिकारी एचआरडी सेल

(Dr. D.B.Shakyawar) Director/ निदेशक

INDO)RAMA

Indorama India Private Limited

25 Apr -2024

26

TRAINING CERTIFICATE

To Whomsoever It May Concern

| 1. | Name of the Trainee | ; | Ayan Kumar Kar |
|-----|----------------------------------|---|--|
| 2. | Semester/ Year | : | 8th Semester |
| 3. | Category | : | Internship |
| 4. | Sponsoring institute/ College | 1 | Centurion University of Technology and Management |
| 5. | Period of Training | : | 10 th Feb - 9 th April, 2024 |
| 6. | Training Placement | : | Purba Medinipur |
| 7. | Project/ Industrial Report | : | Agro – Industrial Attachment (RAWE) |
| 8. | Name of the Project Guide | : | Saumitra Kesh Pandey |
| 9. | Designation of the Project Guide | : | DGM – Sales & Marketing |
| 10. | Performance during training | : | Good |
| 11. | Conduct | : | Good |
| | | | |

This training was imparted without any liability / obligation on part of Indorama India Pvt. Ltd

For Indorama India Private Limited

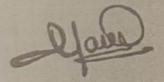
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Dileon Rymar Singh Chief Marketing Officer

Regd. Office: Ecocentre, EM4, 12th Floor, Unit No. ECSL, 1201, Sector-V Salt Lake, Kolkata-700091 West Bengal | T: +91-33-66343100 CIN: U74999WB2017FTC222929 | email: plagi.corporate@indorama.com | www.Indorama.in

ORGANIC CROP PROTECTION BIOCONTROL LABORATORY

This is to Certify that, Mr. NILANJAN KHATUA, Reg. No. 200804130027, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Gajapati Odisha, has succesfully completed 2 months Agro-Industrial Attachement (AIA) Programme, from February 01, 2024 to April 31, 2024 at Organic Crop Protection, Biocontrol Laboratory.



DR. MANISH K. YADAV UNIT IN-CHARGE TRICHOGRAMMA MASS MULTIPLICATION UNIT. BIOCONTROL LABORATORY DEPARTMENT OF ENTOMOLOGY



DR. RITESH KUMAR UNIT IN-CHARGE TRICHODERMA MASS MULTIPLICATION UNIT. BIOCONTROL LABORATORY DEPARTMENT OF PLANT PATHOLOGY

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MR. VENKAT SIVANAND KUMAR MERANGING DER TOR CRAM TRANG INCLUSIVE LEVILOPHICK PROVIDES IT ATD



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भाकृअनुप-राष्ट्रीय प्राकृतिक रेशा अभियांत्रिकी एवं प्रौद्योगिकी संस्थान

ICAR-National Institute of Natural Fibre Engineering and Technology

(पूर्वभाकृअनुप-निरजैफ्ट Erstwhile ICAR-NIRJAFT) (Indian Council of Agricultural Research) 12, Regent Park, Kolkata- 700 040

P

सहभागिता प्रमाण-पत्र Certificate of Participation

NINFET /HRD/CUTM/2024/181

प्रमाणित किया जाता है की **सुश्री पत्राली मंडल** बी.एस.सी (ऑनर्स) एजी. चतुर्थ वर्ष, संचूरियन यूनिवर्सिटी ऑफ़ टेक्नोलॉजी एंड मैनेजमेंट, पारलाखेमुंडी, ओडिशा की छात्रा है और उन्होंने आई.सी.ए.आर-राष्ट्रीय प्राकृतिक रेशा अभियांत्रिकी एवं प्रौद्योगिकी संस्थान (आई.सी.ए.आर-निनफेट), कोलकाता द्वारा आयोजित "इंटर्नशिप/इंस्टिट्यूट अटैचमेंट ट्रेनिंग प्रोग्राम में दिनांक दिसंबर 4 से फरवरी 5, 2024 तक भाग लिया है।

आई.सी.ए.आर-निनफेट परिवार उनके उज्जवल और समृद्ध भविष्य की कामना करता है।

This is to certify that Ms. Patrali Mondal, a B.Sc. (Hons.) Ag, 4th year student of Centurion University of Technology and Management, Parlakhemundi, Odisha, has attended an Internship/Institute Attachment training programme, organised by ICAR-NINFET, Kolkata during December 4 to February 5, 2024.

ICAR-NINFET family wishes her a bright and prosperous future ahead.

(Dr.D.P.Ray) Nodal Officer HRD Cell नोडल अधिकारी एचआरडी सेल

(Dr. D.B.Shakyawar) Director/ निदेशक



भाकृअनुप-राष्ट्रीय प्राकृतिक रेशा अभियांत्रिकी एवं प्रौद्योगिकी संस्थान ICAR-National Institute of Natural Fibre Engineering and Technology (पूर्वभाकृअनुप-निरजैफ्ट Erstwhile ICAR-NIRJAFT) (Indian Council of Agricultural Research) 12, Regent Park, Kolkata- 700 040



सहभागिता प्रमाण-पत्र Certificate of Participation

NINFET /HRD/CUTM/2024/182

प्रमाणित किया जाता है की **सुश्री मनीसा मंडल** बी.एस.सी (ऑनर्स) एजी. चतुर्थ वर्ष, सॅचूरियन यूनिवर्सिटी ऑफ़ टेक्नोलॉजी एंड मैनेजमेंट, पारलाखेमुंडी, ओडिशा की छात्रा है और उन्होंने आई.सी.ए.आर-राष्ट्रीय प्राकृतिक रेशा अभियांत्रिकी एवं प्रौद्योगिकी संस्थान (आई.सी.ए.आर-निनफेट), कोलकाता द्वारा आयोजित "इंटर्नशिप/इंस्टिट्यूट अटैचमेंट ट्रेनिंग प्रोग्राम में दिनांक दिसंबर 4 से फरवरी 5, 2024 तक भाग लिया है।

आई.सी.ए.आर-निनफेट परिवार उनके उज्जवल और समृद्ध भविष्य की कामना करता है।

This is to certify that Ms. Manisa Mondal, a B.Sc. (Hons.) Ag, 4th year student of Centurion University of Technology and Management, Parlakhemundi, Odisha, has attended an Internship/Institute Attachment training programme, organised by ICAR-NINFET, Kolkata during December 4 to February 5, 2024.

ICAR-NINFET family wishes her a bright and prosperous future ahead.

(Dr.D.P.Ray) Nodal Officer HRD Cell नोडल अधिकारी एचआरडी सेल

(Dr. D.B.Shakyawar) Director/ निदेशक

33

DEPARTMENT OF AGRICULTURE & FARMERS EMPOWERMENT



030

Certificate of Participation

is hereby presented to

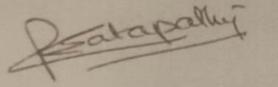
Mr/Mrs. BIBHUTI BHUSAN MISHRA of M.S. Swaminathan College of Asil CUTYCollege / University, for successful completion of the Internship Programme in Thuamu Rampor. Block of Kalahandi District as part of Agriculture Development Associates under KRUSHI UNNAT SAHAJOGI PROGRAMME 2023-24 from 25th September 2023 to 5th December 2023.

Chief District Agriculture Officer Kalahandi, Bhawanipatna



AGRO-INDUSTRIAL ATTACHMENT (AIA) PROGRAMME ON APICULTURE FOR SUSTAINABLE AGRICULTURE Certificate

This is to Certify that Mr. Bibhuti Bhusan Mishra, Reg. No. 200804130034, Student of M. S. Swaminathan School of Agriculture, Centurion University of Technology and Management, Odisha, has participated and successfully completed 2 months of Agro-Industrial Attachment (AIA) Programme, from June 01, 2023 to July 31, 2023 in the Apiary Unit, Department of Entomology, M. S. Swaminathan School of Agriculture, CUTM, Odisha.



Professor CHITTA RANJAN SATAPATHY RESOURCE PERSON

ICAR Emeritus Scientist & Former Professor, AICRP on Honey bees and Pollinators, Department of Entomology, College of Agriculture, Odisha University of Agriculture and Technology

Deepayar Padhy

Mr. DEEPAYAN PADHY UNIT INCHARGE

Assistant Professor, Department of Entomology, M. S Swaminathan School of Agriculture, Centurion University of Technology and Management

Dr. DURGAPRASAD PADHI MANAGING DIRECTOR

ESSE Naturals Nutrition Private Lumited

IAID ---



Gram Tarang Inclusive Development Services Pvt. Ltd

www.gramtarang.org_

Date: 18-10-2023

CERTIFICATE OF CONTINUATION

This is to certify that <u>Miss. Sontvana Sai Bhavana</u> Regd. No: <u>200804130037</u>, Student of M.S. Swaminathan School of Agriculture, Centurion University, Paralakhemundi, Odisha is pursuing 10 Months of Internships on Agro-Industrial Attachment (AIA) from 1st June 2023 to 31st March 2024 on Agriculture Pesticides Spraying and Drone Imaging at Gram Tarang Inclusive Development Services Pvt. Ltd. Visakhapatnam, Andhra Pradesh.

This Certificate of Continuation is awarded in recognition of her dedicated service, commitment, and ongoing contribution to our organization.

Regards

Padmana Kumar

HR Manager Gram Tarang Inclusive Development Services Pvt. Ltd.



ICAR

* SFAC

Certificate of Completion

Bodhisattwa Bhakat

For successfully completing for two months Internship

Co.C

program (two months from 10th Feb-2023 to 9th April,

2024)

As per the curriculum of 4th year B.Sc. (Hons) Ag., there is RAWEP under RAWE & AIA (Rural Agricultural Work

Experience and Agro-industrial Attachment)

09/04/2024

Managing Director New Agriverse Farmers Producer Company Limited Pajarhat: Cooch De'tar-736165 () plauler

Managing Director





ICAR - Indian Institute of Soil and Water Conservation आकृअनूप - भारतीय मुदा एव जल सरक्षण सस्थान Research Centre, Sector - 27A, Chandigarh - 160019 अनूसंधान केंद्र, सेक्टर - 27ए, चंडीगढ़ - 160019

मचं जल मूर



This is to certify that Mr. Abinash Panda Enrolment Number 203001170018 B. Tech. (Agricultural Engineering) student from Centurion University of Technology & Management, Odisha has undergone In Plant Training on "Soil and Water Conservation and Watershed Management" at this Institute from 01st June, 2023 to 30th June, 2023. His performance and conduct during the training period was very

M good.

Co-Course Director Dr. O. P. Premi

Aten

Dr. Manoj Kumar **Course Director**

Dr. Pradeep Dogra 1210124

Head



ODISHA LIFT IRRIGATION CORPORATION LTD.

This is to certify that Mr. ABHISEK GIRI Regd. No. : 203001170005 B.Tech (Agri. Engg.) Student of Centurion University of Technology and Management, Paralakhemundi, Odisha has successfully completed 1(one) month Internship Programme from 18.03.2024 to 17.04.2024 under Lift Irrigation Division, Paralakhemundi, Gajapati.

The training covered field exposure to different category community Lift lrrigation Projects and its various components, Drilling of Deep Bore Wells and its Installation, Basic designing principle of the Lift irrigaiton projects and Operational system of LI Projects.

He has exhibited regularity and inquisitiveness during the training period.

OLIC Ltd. wishes him success in life

Er. Raghunath Behera

Er. Kagnunatn'Behera' Executive Engineer, Lift Irrigation Division,Paralakhemundi





CERTIFICATE OF TRAINING

This is to certify that Mr / Ms ABHISHEK BIBHAR from School of Agriculture and Bio-Engineering, Centurion University of Technology and Management (CUTM), has successfully completed an 8-week "AGRO-INDUSTRIAL ATTACHMENT (AIA)" Programme on Hydroponics Technology, Protected Cultivation, Micro-Irrigation and Drone Technology organized by the Center for Smart Agriculture in collaboration with Gram Tarang Inclusive Development Services (GTIDS) Pvt. Ltd. from 01.02.2023 to 31.03.2023.

DR. SAGAR MAITRA RC coordinator

DR. DINKAR J GAIKWAD

RC coordinator

/Gran

VENKATA KUMAR SIVANANDA . B MD, GTIDS Pvt. Ltd



अनुक्रमांक/Serial No :<u>A1/8/25/5303/37698/2022-23</u> <u>प्रमाण पत्र / CERTIFICATE</u>

यह प्रमाण-पत्र श्री/कु. अलका दास पुत्र/पुत्री श्री संतोष कुमार दास को प्रदान किया जाता है, जिन्होंने इस संस्थान में दिनांक 06.03.2023 से 31.03.2023 तक कृषि मशीनीकरण संबंधी पाठ्यक्रम के अंतर्गत गहन प्रशिक्षण प्राप्त किया।

This certificate is awarded to Shri/Kum Alaka Dash Son/Daughter of Shri Santosh Kumar Dash who has undergone intensive training on Agricultural Mechanization at this Institute from 06.03.2023 to 31.03.2023

उन्हें मुख्य रूप से निम्न लिखित विषयों में प्रशिक्षण प्रदान किया गया । He/She has been imparted training mainly on the following subjects:

- एकल सिलेंडर डीजल इंजन और ट्रैक्टर की विभिन्न प्रणालियों, उप-संयोजनों, उनके संचालन, रखरखाव और मरम्मत का अध्ययन | Study of various Systems, sub-assemblies, their operation, maintenance and Repair of a single cylinder Diesel Engine and Tractor.
- विभिन्न कृषि उपकरणों, मशीनरी, सिंचाई उपकरणों आदि का अध्ययन, संचालन, समायोजन और रखरखाव | Study, operation, adjustments and maintenance of various Agricultural Implements, Machinery, Irrigation Equipments, etc.
- सॉयल हैल्थ कार्ड के महत्व की जानकारी। Familarization with importance of Soil Health Card.

उन्होंने प्रशिक्षण सफलतापूर्वक पूरा किया। He/She has completed the course successfully.

Training Incharge DATE: 31.03.2023



P. h. Ro.

DIRECTOR (I/c)



CERTIFICATE OF TRAINING

This is to certify that Mr / Ms AMARA HEMASUNDAR from School of Agriculture and Bio-Engineering, Centurion University of Technology and Management (CUTM), has successfully completed an 8-week "AGRO-INDUSTRIAL ATTACHMENT (AIA)" Programme on Hydroponics Technology, Protected Cultivation, Micro-Irrigation and Drone Technology organized by the Center for Smart Agriculture in collaboration with Gram Tarang Inclusive Development Services (GTIDS) Pvt. Ltd. from 01.02.2023 to 31.03.2023.

Sapar Li

DR. SAGAR MAITRA RC coordinator

DR. DINKAR J GAIKWAD

RC coordinator

Gram

VENKATA KÚMAR SIVANANDA . B MD, GTIDS Pvt. Ltd



22, Ground Floor Hauz Khas Village New Delhi-110016 INDIA Tel: +91 11 26510915 26536436/26536435 Telefax: 26850821 www.accessdev.org

ACCESS Development Services

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Amir Gharami, a student of Centurion University of Technology & Management, successfully completed his internship program at ACCESS Development Services from January 8th, 2024, to January 31st, 2024. During his internship, Mr. Amir was entrusted with the crucial task of "Carbon Credit Farmer Awareness & Onboarding on Varaah Platform." He tackled this responsibility with dedication and enthusiasm, demonstrating commendable sincerity, motivation, and a strong work ethic. We are confident that these qualities will serve him well in his future endeavours.

We wish him all the best for continued success.

nation

(Jitendra Mallick) Sr. Manager





BRITANNIA

BIL/HRD/Internship/000257/2023 Date: 29th April, 2023 Registration No: 193001170040

TO WHOM SO EVER IT MAY CONCERN

This is to certify that **Mr. ANUPAM MALIK**, S/O – SHRI HRUSHIKESH MALIK a student of B. Tech (AG..) in Centurion University of Technology & Management, Paralakhemundi, Gajapati, Odisha has successfully completed Two Months from 01.03.2023 to 29.04.2023 his internship programme in **Quality Department** at **BRITANNIA INDUSTRIES LIMITED**, KHORDA, ODISHA Branch. During this period his internship programme with us found punctual & inquisitive.

We wish him every success in life.

For Britannia Industries Limited,

Satyant Das

Factory HR Manager

Britannia Industries Limited Plot no. F/21, Industrial Estate, Khurda 752057, Odisha Tel No. - 0674-3027344 Registered Office: 5/1A. Hungerford Street. kolkata: 700017, West Bengal CIN No: 115412W81918PtC002964 (mai: Investorrelations@britmd.a.com Website: www.britannia.co.m Tel No: 033 22672439/2057, Fax No: 031 22872565 भा-कृ-अनु-प-- केन्द्रीय कृषिरत महिला संस्थान ICAR- CENTRAL INSTITUTE FOR WOMEN IN AGRICULTURE Plot No.50-51, Mouza-Jokalandi, Post- Baramunda, Bhubaneswar – 751003, Odisha

<u>CERTIFICATE</u>

This is to certify that **Mr. Apurba Ranjan Mishra**, 4th Year B. Tech (Ag Engg), School of Agriculture and Bio-Engineering, Centurion University of Technology and Management (CUTM), Paralakhemundi, Odisha has successfully completed the Internship Training Programme at ICAR-Central Institute for Women in Agriculture (CIWA), Bhubaneswar from 01 March 2023 to 28 April 2023.

ICAR

Sachidananda Swain Senior Scientist & Course Cordinator

Mridula Devi Director



अनुक्रमांक/Serial No : <u>A1/8/24/5302/37697/2022-23</u> <u>प्रमाण पत्र/CERTIFICATE</u>

यह प्रमाण-पत्र श्री/कु. अर्चना मुदुली पुत्र/पुत्री श्री हरिहर मुदुली प्रदान किया जाता है, जिन्होंने इस संस्थान में दिनांक 06.03.2023 से 31.03.2023 तक कृषि मशीनीकरण संबंधी पाठ्यक्रम के अंतर्गत गहन प्रशिक्षण प्राप्त किया।

This certificate is awarded to Shri/Kum **Archana Muduli** Son/Daughter of Shri **Harihar Muduli** who has undergone intensive training on Agricultural Mechanization at this Institute from 06.03.2023 to 31.03.2023

उन्हें मुख्य रूप से निम्न लिखित विषयों में प्रशिक्षण प्रदान किया गया । He/She has been imparted training mainly on the following subjects:

- एकल सिलेंडर डीजल इंजन और ट्रैक्टर की विभिन्न प्रणालियों, उप-संयोजनों, उनके संचालन, रखरखाव और मरम्मत का अध्ययन | Study of various Systems, sub-assemblies, their operation, maintenance and Repair of a single cylinder Diesel Engine and Tractor.
- विभिन्न कृषि उपकरणों, मशीनरी, सिंचाई उपकरणों आदि का अध्ययन, संचालन, समायोजन और रखरखाव | Study, operation, adjustments and maintenance of various Agricultural Implements, Machinery, Irrigation Equipments, etc.
- सॉयल हैल्थ कार्ड के महत्व की जानकारी। Familarization with importance of Soil Health Card.

उन्होंने प्रशिक्षण सफलतापूर्वक पूरा किया। He/She has completed the course successfully.

Training Incharge DATE: 31.03.2023



P. h. ho. DIRECTOR (I/c)



गोविन्द बल्लभ पंत राष्ट्रीय हिमालयी पर्यावरण संस्थान G. B. Pant National Institute of Himalayan Environment कोसी - कटारमल, अल्मोड़ा, २४३ ६४३, उत्तराखंड, भारत Kosi – Katarmal, Almora, 243 643, Uttarakhand, India

ई. वैभव एकनाथ गोसावी / Er. Vaibhav Eknath Gosavi भूमि और जल संसाधन प्रबंधन केंद्र / Center for Land & Water Resource Management वैज्ञानिक - सी / Scientist-C मोबाइल न. ९४१८२२८३३६ / Mob. No.: +91-9418228336 ईमेल: <u>vaibhavgosavi8@gmail.com</u> / Email: <u>vaibhavgosavi8@gmail.com</u>

GBPNI/HQ/CLWRM/VG/ 166

Date:12/05/2023

TO WHOM IT MAY CONCERN

This is to certify that Mr. Arindam Chattaraj, an undergraduate student of Centurion University of Technology and Management, Paralakhemundi has been working under my supervision from 13th March 2023 to 13th May 2023. During this period, he carried out research on "Multiscale spatiotemporal analysis of drought variability in Kosi river basin, Uttarakhand".

I am very pleased to tell you that, he can easily understand the concepts and has an analytical approach to solve the problems. He also has a working experience with several software such as ArcGIS, MATLAB.

On a personal level, I find Arindam as an extremely nice, and courteous person. I would be happy to give further supporting comments if approached directly and give a strong recommendation for further studies or work in this area. I wish him good luck for his future endeavors.

Yours Sincer (Vaibh:

Er.Vaibhav Gosavi Scientist G.B.Pant National Institute of Himalayan Environment Kosi-Katarmal,Almora,263643, Uttarakhand

CERTIFICATE

This is to certify that Mr. Arindam Chattaraj has carried out the project work presented in this report entitled, "Multiscale spatiotemporal analysis of drought variability in Kosi river basin, Uttarakhand" for the award of Bachelor of Technology, degree in Agricultural Engineering from Centurion University of Technology and Management. Paralakhemundi, Odisha. It is certified that he has completed the project work (Training) under the supervision of Er. Vaibhav Eknath Gosavi, Scientist – C, CLWRM, G. B. Pant National Institute of Himalayan Environment, Kosi-Katarmal, Almora; where his two months of training was carried out. The project work has been carried out from March 13th, 2023 to May 13th, 2023. It is also certified that the report represents independent research on the part of the candidate.

request

Er. Vaibbay Eknath Gosavi Scientist – C, CLWRM G. B. Pant National Institute of Himalayan Environment, Kosi - Katarmal, Almora, Uttarakhand

DATE: 12/5/23 PLACE: GBPNIHE, Almora

АЗЛ Силинение селиние амо на селиние и со на селини По селиние и со на селини и со на селиние и со на селин

यह प्रमाण पत्र श्री असपनी देवेंद्र आत्मज श्री असपनी गंगाघर को प्रदान किया जाता ह जिन्होंने, संस्थान द्वारा दिनीक 29-05-2023 से 23-06-2023 तक "शैक्षणिक स्तर" पाठ्यक्रम के आंतर्गत, निम्नलिखित विषयों पर प्रशिक्षण प्राप्त किया।

This Institute from 29-05-2023 to 23-06-2023 on the following subjects

- ट्रेक्टर एवं विभिन्न कृषि मशीनों का प्रवासन एवं रखरखाव।
 Operation and maintenance of tractor and agricultural machinery.
 ट्रेक्टर के विभिन्न सिस्टम एवं असेम्बली का प्रायोगिक जन्मयन।
- Practical study of various system and assemblies of tractor. पूर्व होंसे पावर सिंगल सिंगिल सिंगिण्डर डीजल इंजन का प्रवालन, मरम्मल एव रखरखाव। Operation, repair and maintenance of 5 hp single cylinder diesel engine.
- । एम्हेगि क एम्डिंग- 954ई ।

Familiarization with testing of tractor.

Hersta वर्ता प्रशिक्षण पाठ्यकेम सफलतापूर्वक पूर्ण किया।



C & GURZIA V. UPADHYAY

14-14 Date 23.06.2023



भाक अनुप- भारतीय जल प्रबंधन संस्थान

ICAR - Indian Institute of Water Management

2

Chandrasekharpur, Bhubaneswar- 751023, Odisha चंद्रशेखरपुर, भुवनेश्वर-751023, ओड़ीश

CERTIFICATE



ST ST HIJA 2023 INDIA

March to 12th May, 2023.

Institute of Water management (IIWM), Bhubaneswar from 13th

completed the Training/Internship programme at ICAR- Indian

and Management (CUTM), Paralakhemundi, Odisha has successfully Agriculture and Bio-engineering, Centurion University of Technology

This is to certify that Mr. ASHISH KUMAR SENAPATI (Reg. ID.

193001170030), 4th year B.Tech (Agricultural Engineering), School of

Ankita Tha

Roomesh Kumar Jena

CO-COURSE DIRECTOR

CO-COURSE DIRECTOR

Maychaudhuvi

And alashing

Mausumi Raychaudhuri

COURSE DIRECTOR

Arjamadutta Sarangi

DIRECTOR



अनुक्रमांक/Serial No : <u>A1/8/6/5284/37679/2022-23</u> <u>प्रमाण पत्र / CERTIFICATE</u>

यह प्रमाण-पत्र श्री/कु. आशुतोष पांडा पुत्र/पुत्री श्री निरंजन पांडा को प्रदान किया जाता है, जिन्होंने इस संस्थान में दिनांक 06.03.2023 से 31.03.2023 तक कृषि मशीनीकरण संबंधी पाठ्यक्रम के अंतर्गत गहन प्रशिक्षण प्राप्त किया।

This certificate is awarded to Shri/Kum Ashutosh Panda Son/Daughter of Shri Niranjan Panda who has undergone intensive training on Agricultural Mechanization at this Institute from 06.03.2023 to 31.03.2023

उन्हें मुख्य रूप से निम्न लिखित विषयों में प्रशिक्षण प्रदान किया गया । He/She has been imparted training mainly on the following subjects:

- एकल सिलेंडर डीजल इंजन और ट्रैक्टर की विभिन्न प्रणालियों, उप-संयोजनों, उनके संचालन, रखरखाव और मरम्मत का अध्ययन | Study of various Systems, sub-assemblies, their operation, maintenance and Repair of a single cylinder Diesel Engine and Tractor.
- विभिन्न कृषि उपकरणों, मशीनरी, सिंचाई उपकरणों आदि का अध्ययन, संचालन, समायोजन और रखरखाव | Study, operation, adjustments and maintenance of various Agricultural Implements, Machinery, Irrigation Equipments, etc.
- सॉयल हैल्थ कार्ड के महत्व की जानकारी। Familarization with importance of Soil Health Card.

उन्होंने प्रशिक्षण सफलतापूर्वक पूरा किया। He/She has completed the course successfully.

Training Incharge DATE: 31.03.2023



P. K-lani DIRECTOR (1/c) ant Breeding

Paralakicmund

Shot on OnePlus Powered by Triple Camera



BIL/HRD/Internship/0103/2023 Date: 6th July, 2023 Roll No: 203001170038 Course: B. Tech (Agriculture Engineering) Email ID- badalkumarb633@gmail.com

TO WHOM SO EVER IT MAY CONCERN

This is to certify that **Mr. BADAL KUMAR BISWAL**, S/O – **SHRI KEDAR NATH BISWAL** a student of Centurion University of Technology and Management (Paralakhemundi, Odisha) having B. Tech (Agriculture Engineering) has successfully completed **1 Month** (from 1st June, 2023 to 30th June, 2023) internship programme in **Production Department** at **BRITANNIA INDUSTRIES LIMITED**, Khorda, Odisha.

During the period of internship programme with us we found him punctual, hardworking & inquisitive.

We wish him every success in life.

For, Britannia Industries Limited

Satyajit Das Factory HR Manager

Britannia Industries Limited Plot no. F/21, Industrial Estate, Khurda-752057, Odisha Tel No. - 0674-3027344 Registered Office 5/1A, Hungerford Street. Kolkata - 700017, West Bengal CIN No.: L15412W81918PLC002964 Email: Investorrelations@britindla.com Website: www.britannia.co.in Tel No: 033 22872439/2057, Fax No: 033 22872501





Creamline Dairy Products Limited

CERTIFICATE

OF INTERNSHIP

This is to certify that **Mr. Bandan Kumar Maharana** from **Centurion University of Technology and Management**, has completed his internship training program at **Creamline Dairy Product Limited, Visakhapatnam, Andhra Pradesh**, from 1st March 2023 to 30th April 2023.

KVenkateshwarfu

Plant Manager

GUHH---

Jn. Manager

dr-j.

Packing Unit Incharge



Dated:31st January, 2024

To Mr Manoj Kumar Harpal,

Dear Manoj,

Sub:- Letter of Offer cum Internship Confirmation – Reg.

With reference to your application and subsequent interviews you had with us, we are pleased to offer you the position of **Intern – Quality Control** in our organization and your monthly stipend of INR. 16,000/- (Rupees Sixteen Thousand only). Your internship period will be for Six months from the date of joining. Based on the performance and requirement of position, your internship will be extended or converted to full time.

Initially you will be placed/based at **Shabad** as your head quarter and covers assigned territory, and you will be responsible and reporting to **Team Lead**.

In accordance with the administrative requirements of the company, we request you to kindly submit the following documents.

- 1. Certificates in support of your educational qualifications (10th standard to Graduation)
- 2. Two Passport Sized color photographs
- 3. Proof of Identity & Address.
- 4. Reference name, address & contact number.

You are advised to join us on or before 19th February, 2024. If you fail to join us as advised, this letter of offer stands cancelled.

For Sids Farm Private Limited

J. Kishore Kum

Kishore Indukuri Managing Director

I accept the offer of appointment on the above terms. Signature:

..... Date:



ONBOARDING GUIDELINES

Date of Joining: 19-02-2024 Reporting Time: 10 am Reporting To: Nagurvali HR Mobile No & Email: 8309080683 | nagurvali.shaik@sidsfarm.com Reporting Venue: Shabad - Chevella Rd, Tallapally, Telangana 509217 Google Location Link: https://goo.gl/maps/ktjydcBZUkyr1QF2A.

DAY 1 onboarding plan:

- Joining formalities
- Frontline Team introduction
- Office Tour
- Other formalities





CERTIFICATE OF INTERNSHIP

This certificate is proudly presented to:

Jashaswi Chandramma Dash

has successfully completed a **Two-month (11th March, 2024 to 10th May, 2024) Internship** programme on **CO2 Extraction and Enrichment techniques from natural sources** at ESSE Naturals and Nutrition, CUTM.

Dr. Poulami Sil

Assistant Professor, Dept of Biochemistry & Plant physiology, CUTM

Armi found.

Mr. Ashish Panda Director, ESSE Natural and Nutrition

(Formerly known as The Himalaya Drug Company) +91.80 6754 9999 human.resources@himalayawellness.com Makali, Bengaluru 562 162, India



June 10, 2022

CERTIFICATE

This is to certify that Ms. Aliva Rath, student of Centurion University of Technology and Management, Paralakhemundi, studying sixth semester BTech Phytopharmaceuticals, has successfully completed her summer training in REtD Centre, Himalaya Wellness Company.

The duration of project was from May 10 to June 10, 2022.

During this period of training, we found her punctual, disciplined and proactive in assigned tasks and duties.

We wish her all the success in future endeavors.

For Himalaya Wellness Company

Raghavendra V Kulkarni

Associate General Manager - Talent Management



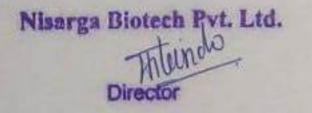
NISARGA BIOTECH PVT.LTD.

CIN No. U24119PN1998PTC114090 Regd. Office & Factory : J-2/1, Add. M.I.D.C., Setara-415004 (M.S.) India Tel.: +91 2162 240677 - -Admin Office : 275-2/B. Chandannagar Add. M.I.D.C., Satara-415004 (M.S.) India. Tel.: +91 2162 240004 E-mail : office@nlsargabiotech.com Web. : www.nlsargabiotech.com

Certificate of Internship

This is to certify that Mr. Aniket Kumar, student of "School of Agricultural and Bio-Engineering, Centurion University of Technology and Management", has successfully completed internship in the Nisarga Biotech Pvt. Ltd. from 10.05.2022 to 10.06.2022.

During the period of his internship program with us he had been exposed to the supercritical CO2 extraction technology, different departments in the company, regulatory aspects, R&D laboratory and was found diligent, hardworking and inquisitive.



Director,

Nisarga Biotech Pvt. Ltd.

HIMALAYA WELLNESS COMPANY (Formerly known as The Himalaya Drug Company) Makali, Bengaluru 562 162, India

Phone +91 80 6754 9999

E-mail human.resources@himalayawellness.com



June 10, 2022

CERTIFICATE

This is to certify that Ms. Barsarani Patro, student of Centurion University of Technology and Management, Paralakhemundi, studying sixth semester BTech Phytopharmaceuticals, has successfully completed her summer training in RED Centre, Himalaya Wellness Company.

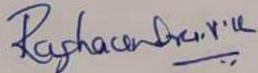
The duration of project was from May 10 to June 10, 2022.

During this period of training, we found her punctual, disciplined and proactive in assigned tasks and duties.

We wish her all the success in future endeavors.

For Himalaya Wellness Company





Raghavendra V Kulkarni Associate General Manager - Talent Management

Gram Tarang Foods Private Limited

www.gramtarangloods in

Certificate

This is to certify that Mr. Deepak Kumar, a student of Centurion University of Technology and Management, Paralakhemundi, studying in 4 th semester B.Tech Phytopharmaceuticals, has successfully completed his summer training in commercial supercritical extraction unit of Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odisha.

The duration of his summer training was from 28 th May to 28 th June 2022. During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him/her all the success in future endeavors.

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Gram -

For Gram Tarang Foods PVT Ltd.

Mr. Ashish Panda Director, Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odfa



Plant: Plot No. 1, IDCO Industrial Estate, Village: Ramaswamipur, Paralakhemundi, District: Gajapati, Odisha, 761200 Registered Office: B-107, KSR Pleasant Valley, Madhavadhara, Visakahpatnam, Andhra Pradesh, 530018 Corporate Identification Number: U15549AP2009PTC064398

Annexure

BCONFIDENTIALITYAGREEMENT

Please read these carefully to understand your responsibilities in protecting the interest of theOrganizationduringandafter youremploymentwiththecompany.

1. ConfidentialityandNon-Disclosure:

"Confidential Information" in relation to the Company as well as client(s) shall mean all proprietarymaterial exchanged with you including but not limited to written and electronic media, all verbaldisclosures of information made and/or accessible to you, strategic and development plans, financialcondition, businessplans, co-

developeridentities, data, softwarespecifications, softwaresourcecode, inventions, designs, patents, copy rights, business records, business partnerslist, supplier lists, customer lists, project records, market reports, employee lists and business manuals, policies and procedures, information relating to processes, technologies or the ory and all other information which may be disclosed or to which you may be provided access during the course of your employment, orwhich is generated as a result of or in connection with your employment or which may come to yourknowledge by any means what soever. Confidential Information includes, but is not limited to:

- 1.1 Information of value or significance to the Company or its competitors (present or potential)suchas:
- a) customerdata, supplierdata, business partnerdata and any other data related to the Company or its bu siness, in particular, names, addresses, sales figures and sales conditions of the Company, business dat a, promotion campaigns, sales strategies, business arrangements, license agreements, pricing and ot her commercial terms, terms and conditions of contracts and transactions between the customers/suppliers and the Company, and/ or any information directly or incidentally connected to any Intellectual Property;
- b) Any data, documents, plans, drawings, photographs, reports, statements correspondence, etc.andtechnicalinformation,knowhow,andInstructionsaswellasbusinessdetailsorcommercialpolicies including papers and
 - now, and instructions as well as business details or commercial policies including papers and documents, computer floppies, compact discs or other mediacontaining thesame;
- c) any Information which may be reasonably understood by its nature, or by the context of itsdisclosuretotheCompany,tobeconfidential:
- d) financialdata, inparticular, concerningbudgets, feesandrevenue calculations, sales figures, financial statements, and profit expectations of the Company;
- e) originalinformationsuppliedbytheCompanyorinformationorintellectualpropertyofthirdpartiesw hichtheCompanyis obligatedtokeepconfidential;and
- f) informationnotintendedbytheCompanyforgeneraldissemination
- 1.2 YouagreenottodisclosetoanypersonoruseanyConfidentialInformationoftheCompanyforany purpose whatsoever during or after your employment with the Company, except whererequired under any existing law, in which case you shall provide the Company with promptwritten notice of such requirement so that the Company may seek a protective order or

otherappropriaterelief.Subjecttotheforegoing,youmayfurnishthatportion(andonlythatportion)o ftheConfidentialInformationthatyouarelegallycompelledorareotherwiselegallyrequiredto disclose; provided, however, that you shall provide such assistance as the Company mayreasonably requestinobtainingsuchorderorotherrelief.

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- 1.3 You shall not reverse engineer, disassemble or decompile any prototypes, software or othertangible and intangible objects that embody the Company's Confidential Information and thatare provided to you during you remployment.
- 1.4 You further recognize that since damages and compensation alone are not sufficient remedyfor the breach of this Section, the Company shall be entitled to seek specific performance orinjunctive relief (as appropriate) as a remedy for any breach or threatened breach, in additionto anyother remediesatlaworinequity.
- 1.5 Return of Materials:All documents and other tangibleobjects containing or representingConfidential Information that have been disclosed by the Company to you and all copies

orextractsthatareinyourpossession,shallbeandremainthepropertyoftheCompanyandshallbe promptly returned to the Company forthwith upon the Company's written request or at thetimeoftheterminationofyouremployment,whicheverisearlier.Further,youwillnot removeor transmit by any means from the Company or store or take with you any of the Company'sproperty,includingtheConfidentialInformationorIntellectualpropertyrightsthataree mbodiedinanytangiblemediumofexpressionanytimeduringorpostyouremploymentwiththeCom pany.YoufurtheragreethatanypropertysituatedontheCompany'spremises,physicalorvirtual(likec loudfolders),andownedbytheCompany,includingcomputers,computerfiles,e-mail, electronic storage media, filing cabinets or other work areas, are subject to inspectionby Companyatanytime.

2. IntellectualProperty

2.1 Youacknowledgethatallright,titleandinterest(includingwithoutlimitationanyandallpatent,copyri ght, trademarks, moral rights, design rights, database rights, trade names, service marksandotherproprietaryrights),thatisnowormaybeavailable,inanyideas,inventions,discoverie s,concepts,designs,know-howdevelopments,improvements,originalworksofauthorship,

material, trade secrets, processes, formulae, business and product names, logos,slogans, industrial models, processes, designs, databases, methodologies, software, computerprograms, technical information, engineering and technical drawings, know-how created orconceived by you (either solely or jointly) in course of your employment with the Companytogether with all associated service names, brand names, Internet domain names and sub-domains, (collectively "Intellectual Property") shall vest with Company upon creation. To theextentthatanysuchrightsdonotvestwiththeCompany

automaticallyasperthetermsaboveorthroughoperationoflaw, youirrevocablyandinperpetuityassi gntotheCompanyallofright, title and interest (including without limitation any and all patent, copyright, trademarks, moralrights, design rights, database rights, trade names, service marks and other proprietary rights), that is now or may be available, in any and all Intellectual Property, that you solely or jointlymay conceive, write, encode, develop, or reduce to practice during your employment with theCompany. Further, all records, documents, papers (including copies and summaries ofthem),"professional packages" and other copyright protected work made or acquired by you inthecourse of your employment shall, together with all the worldwide copyright and design

rightsinallsuchworks, beand at all times remain the absolute property of the Company.

2.2 Youagreeandunderstandthatanyandallcopyrightableworkthatarepreparedbyyou,withinyoursco peofservices,is"workforhire"underlawandtheCompanywillbeconsideredthefirstowner of such copyrightable works. To the extent that the Company is not considered the firstowneroftheintellectualpropertyrightscreatedbyyou,youshallirrevocablyassignthe

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copyrightandallrelatedrights, titleand interestinall such Intellectual Property to the Company in consideration of your employment with the Company which constitutes valid and adequate consideration. You waive any right to, and agree that you shall not raise any or objection

claimtotheIndianCopyrightBoardwithrespecttotheownershipoftheIntellectualPropertyRights,u nder the provisions of Section 19A of India's Copyright Act, 1957. It is further agreed betweenthe Parties that notwithstanding the provisions of Section 19(4) of the Copyright Act, 1957,

theassignmentunderthisprovisionshallnotlapsenortherightstransferredunderthisAgreement, re vert to you, even if the Company does not exercise the rights under this Agreement within aperiod of 1 (one) year from the date the assignment becomes effective. All such assignmentsshall be valid anywhere in the world, and shall include all registrations and applications

related to assignment and analogous right anywhere in the world. You under take and agree to execute confirmations of such assignments and any other documents that may be requested by the Company inconnection with the Intellectual Property. You agree that you will not be entitled

to claim any right, title or interest in the Intellectual Property, and expressly waive any moralrights you may have. You further acknowledge a. agree that the Company may. in its solediscretion, assigntothird parties all such intellectual property rights.

2.3 You undertake that you shall at times during your employment with the Company, and at anytime after, fullyco-operatewith Companytoregister,perfectand/or enforceintellectualPropertyrightsthatmay

deriveasaresultoftheworkperformedbyyouasanemployeeoftheCompany. Thisshall includeexecuting, acknowledging,and delivering to the CompanyalldocumentsorpapersthatmayberequestedbytheCompanytoenabletheCompanytocr eate,establish,publishorprotect saidintellectual propertyrights.

- 2.4 You represent and warrant that you shall not use or integrate any third-party materials or datathatarenotvalidlylicensedtotheCompanyintoIntellectualPropertyunlesspreviouslyauthorize dbytheCompany.Yourepresentandwarrantthatyouhavenotviolatedandwillnotviolatetheintellec tualpropertyrightsofanythirdparty,andcovenantthatyoushallnotviolatethe intellectual property rights of any third party in the course of your employment with theCompany.
- 3. Representations and Warranties of the Employee-Youre present and warrant as follows:
 - 3.1 That you are competent to perform your obligations under this Agreement as Per applicablelaws;
 - 3.2 Youhavealltherequisitepowerandauthority, and donot require the consent of anythird party to enter into, and grant the rights provided in this Agreement,
 - 3.3 You are neither a party to nor bound by any restrictive covenants, including but not limited tonon-competition.non-disclosure, and non-solicitation covenants binding you under any previous employment agreements and/ or contracts. You further warrant that all information provided by you to the Company, including information set forth in your resume, information provided during the interview process, and information in any employment application, is true and accurate.
 - 3.4 No previous employer, if any, has terminated your employment owing to reasons of fraud, misrepresentation, cheating, theft, misappropriation of funds, mismanagement of affairs, bre achofconfidentiality provision setc.;
- 4. Non-CompeteandNon-Solicitation:Youagreeandundertakeasfollows:
 - 4.1 You shall devote your designated time and energy for the Company and shall use your

NUTOdayPvtLtd. PG51,MGM,CHIKALASANDRA,BANGALORE,INDIA-560061 <u>www.nutrifytoday.com</u> hello@nutrifytoday.com +919538011662 Interested or concerned either directly or indirectly in any other business or trade which isdirectly engaged in the same business as the Company and/or is competitive or potentiallycompetitiveinnature.

- 4.2 You further agree that during the term of this Agreement and until 24 (twenty four) monthsfromthelastworkingdayofyourcontractorotherassociationwiththeCompany,youshallnot, directly or indirectly, in any capacity, whether through partnership or as a shareholder, Jointventure partner, principal, director, collaborator, consultant or agent or in any other mannerwhatsoever,whether for profitorotherwise:
 - a.carryonorparticipate(whetherasapartner,shareholder,principal,agent,director,employee or consultant) in any business and/or activity which is the same as or substantiallysimilartothebusinessofthe

Company("Competitor")otherthanthroughtheCompany;

- b. renderanyservices to a Competitororenterinto contract with any Competitor;
- c. solicit or attempt to solicit any of the clients, customers, or other person to direct theirpurchaseoftheproductsand/orservicesoftheoftheCompanyeitherforyourself,orforanyCo mpetitor;and/or
- d.solicit or attempt to Influence any person employed or engaged by the Company (whether asanemployee,consultant,advisorordistributororinanyothermanner)toterminateor

otherwise cease such contract or engagement with the Company or become the employee of ordirectly or indirectly offer services in any formormanner to any Competitor.

- 4.3 You acknowledge and agree that the limitations as to time and character or nature placed in this Section are reasonable and fair and will not preclude you from earning a livelihood, nor will the yu nreasonably imposelimitations on your ability to earna Living, in addition, you agree and acknowledge that the potential harm to the Company due to the non-enforcement of thisSection outweighs any potential harm to you by this Agreement. You acknowledge that thescope and duration of provisions are reasonable non-competition and non-solicitation the $and the {\tt Companymay}, in addition to any remedy available to itat law, obtain equitable relief in the form$ of specific performance, temporary or permanent injunction, or any other equitableremedy which may be available against you for the non-performance of any term or provisioninthis Agreement.
- 4.4 You further represent and warrant to the Company that you are not a party to any agreementcontaining non-competitionclauseorotherrestrictions with respect to:
 - a. Theserviceswhichyouarerequiredto performunderthisAgreement;or
 - b. The use or the disclosure of any information directly or indirectly related to the businessoftheCompany,orto theservicesyouare required to render as peryour contract.

5. TerminationandConsequences

- 5.1 Termination Without Cause: Both parties shall have the right to terminate this Agreement byserving upon the other a notice of 1 month in writing, or compensation in lieu of such noticeperiod,providedthatthenoticeperiodincaseofterminationbytheContractormaybewaived whollyorinpart,bytheCompanyafterreceiptofthenoticefromtheContractorandincaseofsuch whole or partial waiver, the contract will be deemed terminated by the Contractor as ofthe datespecifiedbytheCompany.
- 5.2 TerminationforCause:WhereintheopinionoftheCompany, an eventor circumstance that

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 $besten deavours to develop and extend the business of the {\tt Company}. You shall not engage or be the {\tt Company} and {\tt Com$

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constitutes a Cause has occurred, the contract of the Contractor with the Company may beterminated, at the sole discretion of the Company, by the Company with nonotice what so ever.

5.3 EffectofTermination: NotwithstandinganythingcontainedInthisSection, uponterminationofthis Agreement by the Contractor or the Company for any reason whatsoever, the Contractorshall remain in full compliance with the confidentiality, non-disclosure, non-competition and nonsolicitationprovisionsinthisAgreement.TheContractorshallhandoveralldocumentsandmaterialsc onstitutingthepropertyoftheCompany, includinganyproprietary rights, IntellectualProperty rights andConfidentialInformation, which may be in the possession of the Contractor at the time of termination on of this Agreement.

For the purpose of this Section, "Cause" means any of the following events with respect to the Contractor:

- a. There has been a breach of the terms of this agreement or any other agreement signed byyouwiththeCompany;
- b. There has been a breach of the Company's code of conduct, policies, rules, regulations, and/or procedures;
- c. The Company finds your performance unsatisfactory in the discharge of the duties assigned to you;
- d. Youhaverefusedtoacceptworkneededbythecompanyintermsofanylongtermorshort-term assignment; or there has been an unauthorized absence from work for a Periodexceeding5workingdays;
- e. Insubordinationormisconduct;
- f. You are found guilty of misrepresentation, dishonesty, disobedience, disorderly behavior, negligence, indiscipline, or conduct unbecoming of the status or role you hold with the Company or considered by the Company as detrimental to its interests;
- g. Anyotherreasonasthe Companymaydeemfitandreasonable, as explained to you.

In the event, post termination of your contract with the Company, you take up contract with aCompetitor, then the Company may at its sole discretion elect to withhold any non-statutory duespayable toYou.

Non adherence to terms and conditions of contract that operate post the term of the contractincluding but not limited to non-compete, non-solicitation and non-disclosure requirements shallallowtheCompanytotakeappropriatelegalactionagainsttheContractor

- 6. Indemnification:TheContractorshalldefend,indemnifyandholdtheCompanyharmlessfromandagain st any and all losses, claims, liabilities, judgements and other matters, including but notlimited to, reasonable attorney's fees arising out of or incurred in connection with a breach of anyrepresentation,warrantyorcovenantofthe Contractor underthisAgreement
- 7. Non-disparagement : You represent, covenants and agree that you will not at any time during thecourse of your contract with the Company or any time after termination of your contract with theCompany, through any medium either orally or in writing including, but not limited to, electronicmail, television or radio, computer networks or Internet bulletin, boards, blogs, social media,

suchasFacebook,LinkedIn,orTwitter,oranyotherformofcommunication,disparage,defame,impugn, damage or assail the reputation, or cause or tend to cause the recipient of a communication toquestion the business condition, integrity, competence, goad character, professionalism, or theproduct quality of the Company or its shareholders, directors, officers, employees, services orbusinesspractices,asapplicable,whetherbyvirtueoftheAgreementoranyofthedetailscoveredby this Agreement.

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- 8. Miscellaneous: The Contractor shall not assign any of his/her obligation under this Agreement toany thirdparty, norshalloutsource/subcontract the work assigned to him, to any one else.
- 9. Entire Contract: This contract forms the entire and only contract between you and the Company.If any future contract is signed between you and the company, the terms of the new contract willapply, wherever there is a conflict with the new contract.
- 10.GoverningLaw and Dispute Resolution

a) This Agreement shall be governed by, and interpreted in accordance with, the laws of India.Subject to the provision related

 $to Dispute {\it Resolution below, each Party consents to the exclusive jurisdiction and venue of the courts of {\it Mu}}$ mbai, Indiainallmattersarising out of orrelating to the Agreement and any order, decree, direction, or award shall be final and binding.11.Dispute Resolution: Any dispute or difference between the parties arising under or in

 $connection with this {\sf Agreement, including any question regarding its existence, validity, or termination, shear of the second seco$

 $be referred to and finally resolved by arbitration in accordance with the {\it Arbitration} and {\it Conciliation} Act, 19$ 96, inMumbai,inEnglish.

 $This {\sf A} greement may be executed in counterparts, all of which taken to get hers hall constitute one and the second second$ samedocument.

laccepttheaforesaidterms& $conditions and this appointment letter. {\it Ishall keep the contents of this document confidential.}$

Signature: 200 01 102 1209 3

Name: DEEPAK KUMAR

Date: 01 02 12093

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HIMALAYA WELLNESS COMPANY (Formerly known as The Himalaya Drug Company) Makali, Bengaluru 562 162, India

Phone +91 80 6754 9999 E-mail human.resources@himalayawellness.com Website www.himalayawellness.com





June 10, 2022

CERTIFICATE

This is to certify that **Ms. C H Divya Sai Lakshmi**, student of Centurion University of Technology and Management, Paralakhemundi, studying sixth semester BTech Phytopharmaceuticals, has successfully completed her summer training in R&D Centre, Himalaya Wellness Company.

The duration of project was from May 10 to June 10, 2022.

During this period of training, we found her punctual, disciplined and proactive in

assigned tasks and duties.

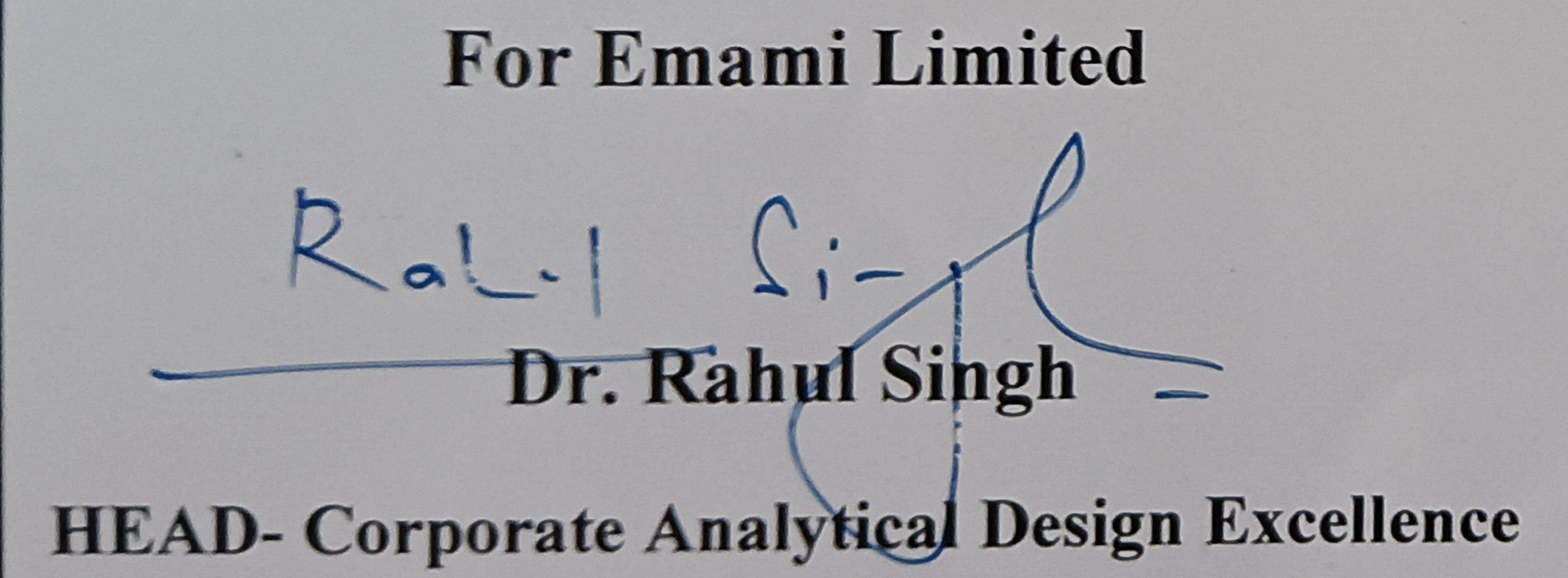
We wish her all the success in future endeavors.

For Himalaya Wellness Company

Ladaer barrie

Raghavendra V Kulkarni Associate General Manager – Talent Management



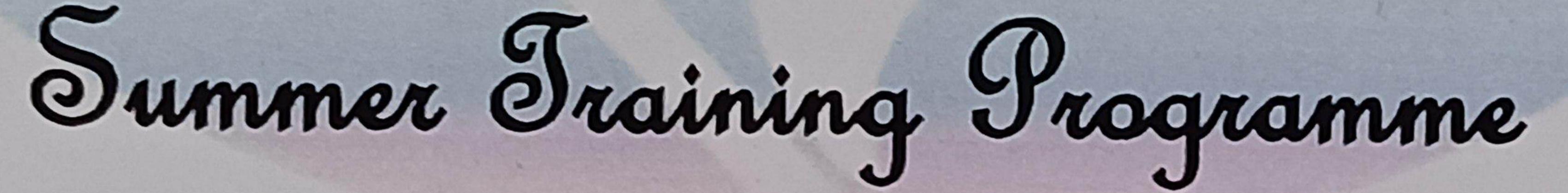


Certificate Of Training

This is to certify that

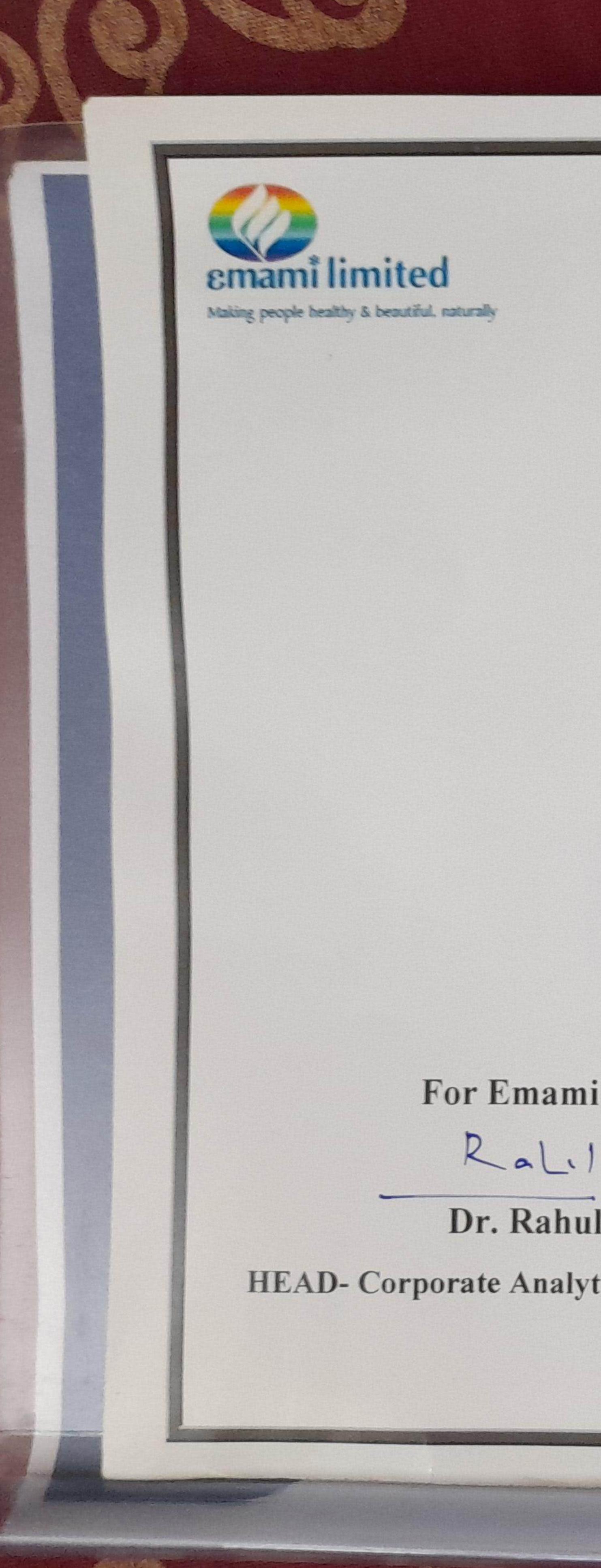
Mr. Himanshu Kumar

has successfully completed training on



10-05-2022 to 10-06-2022





Certificate Of Training

This is to certify that

Md. Sajid

has successfully completed training on

Summer Training Programme 10-05-2022 to 10-06-2022

For Emami Limited

<u>Ci</u> Dr. Rahul Singh -

HEAD- Corporate Analytical Design Excellence

Date: 10th June, 2022



NISARGA BIOTECH PVT.LTD.

CIN No. U24119PN1998PTC114090 Regd. Office & Factory : J-2/1, Addl. M.I.D.C., Satara-415004 (M.S.) India. Tel: +91 2182 240877 Admin Office : 275-2/B, Chandannagar Addl, M.I.D.C., Satara-415004 (M.S.) India. Tel.: +91 2162 240004 E-mail office@nisargabiotech.com Web www.nisargabiotech.com

Certificate of Internship

This is to certify that Mr. Md. Sarfaraz, student of "School of Agricultural and Bio-Engineering, Centurion University of Technology and Management", has successfully completed internship in the Nisarga Biotech Pvt. Ltd. from 10.05.2022 to 10.06.2022.

During the period of his internship program with us he had been exposed to the supercritical CO2 extraction technology, different departments in the company, regulatory aspects, R&D laboratory and was found diligent, hardworking and inquisitive.



Director Nisarga Biotech Pvt. Ltd. Gram Tarang Foods Private Limited

www.gramtarangfoods.in

Certificate

This is to certify that Ms. Neha Khatun, a student of Centurion University of Technology and Management, Paralakhemundi, studying in 4 th semester B.Tech Phytopharmaceuticals, has successfully completed his summer training in commercial supercritical extraction unit of Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odisha.

The duration of his summer training was from 28 th May to 28 th June 2022. During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him/her all the success in future endeavors.

Assur Panalo.

For Gram Tarang Foods PVT Ltd.

Mr. Ashish Panda Director, Gram Tarang Foods PVT ttp. Parlakhemundi, Gajapatra Odisha.

Annexure

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developeridentities,data,softwarespecifications,softwaresourcecode,inventions,designs,patents,copy rights,businessrecords,businesspartnerslist,supplierlists,customer lists, project records, market reports, employee lists and business manuals, policies andprocedures,informationrelatingtoprocesses,technologiesortheoryandallotherinformationwhichm ay be disclosed or to which you may be provided access during the course of your employment, orwhich is generated as a result of or in connection with your employment or which may come to yourknowledge byanymeanswhatsoever.ConfidentialInformationincludes,but isnotlimitedto:

- 1.1 Information of value or significance to the Company or its competitors (present or potential)suchas:
- a) customerdata, supplierdata, business partnerdata and any other data related to the Company or its bu siness, in particular, names, addresses, sales figures and sales conditions of the Company, business dat a, promotion campaigns, sales strategies, business arrangements, license agreements, pricing and ot her commercial terms, terms and conditions of contracts and transactions between the customers/suppliers and the Company, and/ or any information directly or incidentally connected to any Intellectual Property;
- b) Any data, documents, plans, drawings, photographs, reports, statements correspondence, etc.andtechnicalinformation,knowhow,andInstructionsaswellasbusinessdetailsorcommercialpolicies including papers and documents, computer floppies, compact discs or other mediacontainingthesame;
- c) any Information which may be reasonably understood by its nature, or by the context of itsdisclosuretotheCompany,tobeconfidential:
- d) financialdata,inparticular,concerningbudgets,feesandrevenuecalculations,salesfigures,financial statements, andprofitexpectationsoftheCompany;
- e) originalinformationsuppliedbytheCompanyorinformationorintellectualpropertyofthirdpartiesw hichtheCompanyis obligatedtokeepconfidential;and
- f) informationnotintendedbytheCompanyforgeneraldissemination
- 1.2 YouagreenottodisclosetoanypersonoruseanyConfidentialInformationoftheCompanyforany purpose whatsoever during or after your employment with the Company, except whererequired under any existing law, in which case you shall provide the Company with promptwritten notice of such requirement so that the Company may seek a protective order or

otherappropriaterelief.Subjecttotheforegoing,youmayfurnishthatportion(andonlythatportion)o ftheConfidentialInformationthatyouarelegallycompelledorareotherwiselegallyrequiredto disclose; provided, however, that you shall provide such assistance as the Company mayreasonably requestinobtainingsuchorderorotherrelief.

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- 1.3 You shall not reverse engineer, disassemble or decompile any prototypes, software or othertangible and intangible objects that embody the Company's Confidential Information and thatare provided to you during you remployment.
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- 1.5 Return of Materials:All documents and other tangibleobjects containing or representingConfidential Information that have been disclosed by the Company to you and all copies

orextractsthatareinyourpossession, shallbeandremaintheproperty of the Company and shallbe promptly returned to the Company for thwith upon the Company's written request or at the time of the termination of your employment, which ever is earlier. Further, you will not remove or transmit by any means from the Company or store or take with you any of the Company's property, including the Confidential Information or Intellectual property rights that are e mbodied in any tangible medium of expression any timed uring or postyour employment with the Com pany. You further agree that any property situated on the Company's premises, physical or virtual (like c loudfolders), and owned by the Company, including computers, computer files, e-mail, electronic storage media, filing cabinets or other work areas, are subject to inspection by Company at any time.

2. IntellectualProperty

2.1 Youacknowledgethatallright,titleandinterest(includingwithoutlimitationanyandallpatent,copyright, trademarks, moral rights, design rights, database rights, trade names, service marksandotherproprietaryrights),thatisnowormaybeavailable,inanyideas,inventions,discoverie s,concepts,designs,know-howdevelopments,improvements,originalworksofauthorship,

material, trade secrets, processes, formulae, business and product names, logos,slogans, industrial models, processes, designs, databases, methodologies, software, computerprograms, technical information, engineering and technical drawings, know-how created orconceived by you (either solely or jointly) in course of your employment with the Companytogether with all associated service names, brand names, Internet domain names and sub-domains, (collectively "Intellectual Property") shall vest with Company upon creation. To

To theextentthatanysuchrightsdonotvestwiththeCompany automaticallyasperthetermsaboveorthroughoperationoflaw,youirrevocablyandinperpetuityassi gntotheCompanyallofright,title and interest (including without limitation any and all patent, copyright, trademarks, moralrights, design rights, database rights, trade names, service marks and other proprietary rights),that is now or may be available, in any and all Intellectual Property, that you solely or jointlymay conceive, write, encode, develop, or reduce to practice during your employment with theCompany. Further, all records, documents, papers (including copies and summaries ofthem),"professional packages" and other copyright protected work made or acquired by you inthecourse of your employment shall, together with all the worldwide copyright and design

rightsinallsuchworks, beandatalltimesremaintheabsoluteproperty of the Company.

2.2 Youagreeandunderstandthatanyandallcopyrightableworkthatarepreparedbyyou, withinyoursco peofservices, is "workforhire" underlawand the Company will be considered the firstowner of such copyrightable works. To the extent that the Company is not considered the firstowner of the intellectual property rights created by you, you shall irrevocably assign the

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copyrightandallrelatedrights,titleandinterestinallsuchIntellectualPropertytotheCompanyin consideration of your employment with the Company which constitutes valid and adequateconsideration. You waive any right to, and agree that you shall not raise any objection or

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theassignmentunderthisprovisionshallnotlapsenortherightstransferredunderthisAgreement,re vert to you, even if the Company does not exercise the rights under this Agreement within aperiod of 1 (one) year from the date the assignment becomes effective. All such assignmentsshall be valid anywhere in the world, and shall include all registrations and applications

related to assignment and analogous right anywhere in the world. You under take and agree to execute confirmations of such assignments and any other documents that may be requested by the Company inconnection with the Intellectual Property. You agree that you will not be entitled

to claim any right, title or interest in the Intellectual Property, and expressly waive any moralrights you may have. You further acknowledge a. agree that the Company may. in its solediscretion, assigntothird parties all such intellectual property rights.

2.3 You undertake that you shall at times during your employment with the Company, and at anytime after, fullyco-operatewith Companytoregister,perfectand/or enforceintellectualPropertyrightsthatmay

deriveasaresultoftheworkperformedbyyouasanemployeeoftheCompany.Thisshallincludeexecuting,acknowledging,anddeliveringtotheCompanyalldocumentsorpapersthatmayberequestedbytheCompanytoenabletheCompanytocr

- eate,establish,publishorprotect saidintellectual propertyrights.
- 2.4 You represent and warrant that you shall not use or integrate any third-party materials or datathatarenotvalidlylicensedtotheCompanyintoIntellectualPropertyunlesspreviouslyauthorize dbytheCompany.Yourepresentandwarrantthatyouhavenotviolatedandwillnotviolatetheintellec tualpropertyrightsofanythirdparty,andcovenantthatyoushallnotviolatethe intellectual property rights of any third party in the course of your employment with theCompany.

3. RepresentationsandWarrantiesoftheEmployee-Yourepresentandwarrantasfollows:

- 3.1 That you are competent to perform your obligations under this Agreement as Per applicablelaws;
- 3.2 Youhavealltherequisitepowerandauthority, and donot require the consent of anythird party to enter into, and grant the rights provided in this Agreement,
- 3.3 You are neither a party to nor bound by any restrictive covenants, including but not limited tonon-competition.non-disclosure, and non-solicitation covenants binding you under any previous employment agreements and/ or contracts. You further warrant that all information provided by you to the Company, including information set forth in your resume, information provided during the interview process, and information in any employment application, is true and accurate.
- 3.4 No previous employer, if any, has terminated your employment owing to reasons of fraud, misrepresentation, cheating, theft, misappropriation offunds, mismanagement of affairs, bre achof confidentiality provision setc.;
- Non-CompeteandNon-Solicitation:Youagreeandundertakeasfollows:
- 4.1 You shall devote your designated time and energy for the Company and shall use your

NUTOdayPvtLtd. PG51,MGM,CHIKALASANDRA,BANGALORE,INDIA-560061 www.nutrifytoday.com hello@nutrifytoday.com +919538011662 $bestende a vour stode velop and extend the business of the {\tt Company}. You shall not engage or be the {\tt Company} and {\tt Co$

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Interested or concerned either directly or indirectly in any other business or trade which isdirectly engaged in the same business as the Company and/or is competitive or potentiallycompetitiveinnature.

- 4.2 You further agree that during the term of this Agreement and until 24 (twenty four) monthsfromthelastworkingdayofyourcontractorotherassociationwiththeCompany,youshallnot, directly or indirectly, in any capacity, whether through partnership or as a shareholder, Jointventure partner, principal, director, collaborator, consultant or agent or in any other mannerwhatsoever,whether for profitorotherwise:
 - a. carryonorparticipate(whetherasapartner,shareholder,principal,agent,director,employee or consultant) in any business and/or activity which is the same as or substantiallysimilartothebusinessofthe
 - Company("Competitor")otherthanthroughtheCompany;
 - b. renderanyservices to a Competitor or enterint ocontract with any Competitor;
 - c. solicit or attempt to solicit any of the clients, customers, or other person to direct theirpurchaseoftheproductsand/orservicesoftheoftheCompanyeitherforyourself,orforanyCo mpetitor;and/or
 - d.solicit or attempt to Influence any person employed or engaged by the Company (whether asanemployee,consultant,advisorordistributororinanyothermanner)toterminateor

otherwise cease such contract or engagement with the Company or become the employee of ordirectly or indirectly offer services in any form or manner to any Competitor.

- 4.3 You acknowledge and agree that the limitations as to time and character or nature placed inthisSectionarereasonableandfairandwillnotprecludeyoufromearningalivelihood,norwilltheyu nreasonablyimposelimitationsonyourabilitytoearnaLiving.inaddition,youagreeandacknowledge that the potential harm to the Company due to the non-enforcement of thisSection outweighs any potential harm to you by this Agreement. You acknowledge that thescope and duration of the non-competition and non-solicitation provisions are reasonable andtheCompanymay,inadditiontoanyremedyavailabletoitatlaw,obtainequitablereliefintheform of specific performance, temporary or permanent injunction, or any other equitableremedy which may be available against you for the non-performance of any term or provisioninthis Agreement.
- 4.4 You further represent and warrant to the Company that you are not a party to any agreementcontaining non-competitionclauseorotherrestrictionswithrespectto:
 - a. Theserviceswhichyouarerequired to performunder this Agreement; or
 - b. The use or the disclosure of any information directly or indirectly related to the businessoftheCompany,orto theservicesyouare required to render a speryour contract.
- 5. TerminationandConsequences
 - 5.1 Termination Without Cause: Both parties shall have the right to terminate this Agreement byserving upon the other a notice of 1 month in writing, or compensation in lieu of such noticeperiod, provided that the notice period in case of termination by the Contractor may be waived wholly or in part, by the Company after receipt of the notice from the Contractor and incase of such whole or partial waiver, the contract will be deemed terminated by the Contractor as of the datespecified by the Company.
 - 5.2 TerminationforCause:WhereintheopinionoftheCompany, an eventor circumstance that

NuTodayPvtLtd. PG51,MGM,CHIKALASANDRA,BANGALORE,INDIA-560061 www.nutrlfytoday.com hello@nutrlfytoday.com +919538011662 constitutes a Cause has occurred, the contract of the Contractor with the Company may beterminated, at the sole discretion of the Company, by the Company with nonotice what so ever.

5.3 EffectofTermination: NotwithstandinganythingcontainedInthisSection,uponterminationofthis Agreement by the Contractor or the Company for any reason whatsoever, the Contractorshall remain in full compliance with the confidentiality, non-disclosure, non-competition andnonsolicitationprovisionsinthisAgreement.TheContractorshallhandoveralldocumentsandmaterialsc onstitutingthepropertyoftheCompany,includinganyproprietaryrights,IntellectualPropertyrights andConfidentialInformation,whichmaybeinthepossessionoftheContractoratthetimeofterminati onofthisAgreement.

For the purpose of this Section, "Cause" means any of the following events with respect to theContractor:

- There has been a breach of the terms of this agreement or any other agreement signed byyouwiththeCompany;
- There has been a breach of the Company's code of conduct, policies, rules, regulations, and/or procedures;
- c. The Company finds your performance unsatisfactory in the discharge of the duties assigned to you;
- d. Youhaverefusedtoacceptworkneededbythecompanyintermsofanylongtermorshort-term assignment; or there has been an unauthorized absence from work for a Periodexceeding5workingdays;
- e. Insubordinationormisconduct;
- f. You are found guilty of misrepresentation, dishonesty, disobedience, disorderly behavior, negligence, indiscipline, or conduct unbecoming of the status or role you hold with the Company or considered by the Company as detrimental to its interests;
- g. Anyotherreasonasthe Companymaydeemfitandreasonable, as explained to you.

In the event, post termination of your contract with the Company, you take up contract with aCompetitor, then the Company may at its sole discretion elect to withhold any non-statutory duespayable toYou.

Non adherence to terms and conditions of contract that operate post the term of the contractincluding but not limited to non-compete, non-solicitation and non-disclosure requirements shallallowtheCompanytotakeappropriatelegalactionagainsttheContractor

- 6. Indemnification:TheContractorshalldefend,indemnifyandholdtheCompanyharmlessfromandagain st any and all losses, claims, liabilities, judgements and other matters, including but notlimited to, reasonable attorney's fees arising out of or incurred in connection with a breach of anyrepresentation,warrantyorcovenantofthe Contractor underthisAgreement
- 7. Non-disparagement : You represent, covenants and agree that you will not at any time during thecourse of your contract with the Company or any time after termination of your contract with theCompany, through any medium either orally or in writing including, but not limited to, electronicmail, television or radio, computer networks or Internet bulletin, boards, blogs, social media,

suchasFacebook,LinkedIn,orTwitter,oranyotherformofcommunication,disparage,defame,impugn, damage or assail the reputation, or cause or tend to cause the recipient of a communication toquestion the business condition, integrity, competence, goad character, professionalism, or theproduct quality of the Company or its shareholders, directors, officers, employees, services orbusinesspractices,asapplicable,whetherbyvirtueoftheAgreementoranyofthedetailscoveredby this Agreement. nutrify

- 8. Miscellaneous: The Contractor shall not assign any of his/her obligation under this Agreement toany thirdparty, norshalloutsource/subcontract the work assigned to him, to any one else.
- 9. Entire Contract: This contract forms the entire and only contract between you and the Company.If any future contract is signed between you and the company, the terms of the new contract willapply, wherever there is a conflict with the new contract.

10.GoverningLaw and DisputeResolution

a) This Agreement shall be governed by, and interpreted in accordance with, the laws of India.Subject to the provision related $to {\sf D} is pute {\sf Resolution below}, each {\sf Party consents to the exclusive jurisdiction and venue of the courts of {\sf Mu}}$ mbai, Indiainallmattersarisingout of orrelating to the Agreement and any order, decree, direction, or award shall be final and binding.11.Dispute Resolution: Any dispute or difference between the

parties arising under or in $connection with this {\sf Agreement, including any question regarding its existence, validity, or termination, shear of the state of th$

all be referred to and finally resolved by arbitration in accordance with the Arbitration and Conciliation Act, 1996, inMumbai, inEnglish.

samedocument.

laccepttheaforesaidterms& $conditions and this appointment letter. {\it Is hall keep the contents of this document confidential.}$

Signature: <u>Neha khafoon</u> Name: Neha khafoon

Date: 1-02-23

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Grant Gram Tarang Foods Private Limited

Certificate

This is to certify that Mr. Nikhil Kumar, a student of Centurion University of Technology and Management, Paralakhemundi, studying in 4 th semester B.Tech Phytopharmaceuticals, has successfully completed his summer training in commercial supercritical extraction unit of Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odisha.

The duration of his summer training was from 28 th May to 28 th June 2022. During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him/her all the success in future endeavors.

Armac Panalo.

For Gram Tarang Foods PVT Ltd.

Mr. Ashish Panda Director, Gram Tarang Foods PVT Ltd. 4 Parlakhemundi, Gajapati, Odisha.

E-mail



July 14, 2023

CERTIFICATE ·

A

This is to certify that Mr. Nikhil Kumar Singh student of final year BTech in Phytopharmaceuticals studying at Centurion University, Odisha, has successfully completed his Internship Training in R&D Centre, Himalaya Wellness Company.

The duration of training was from June16, 2023 to July 14, 2023.

During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him all the success in future endeavors.

For Himalaya Wellness Company

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Raghavendra V Kulkarni Associate General Manager - Talent Management



Centurion University of Technology and Management

(Established Vide Orissa Act 4 of 2010 & u/s 2 (f) of UGC Act, 1956 & Accrediated with "A" Grade by NAAC)

Ref. No: CUTM/PHYTO/2022/

Date: 30/04/22

To, The Founder Chairman, Nisarga Biotech, Satara, Pune, MH

Sub: In-plant training / internship of B.Tech (Phytopharmaceuticals) students of Centurion University of Technology and Management- Reg.

Dear sir,

Greetings from Centurion University of Technology and Management.

Centurion University of Technology and Management (CUTM), the first multi sector privately owned state university in Odisha, was established through an act of state Legislative Assembly in 2010. As per curriculum of B.Tech degree awarded by the CUTM, all students have to undergo an in-plant training / internship in industries of Government Organization or allied business organizations. Considering your esteem operational activities, we are very much interested for one month in-plant training/internship of B.Tech (Phytopharmaceuticals) students in your institute/organization.

It would be highly appreciated, if you kindly offer one-month internship to students (mentioned below) from 10th May, 2022 to 10th June, 2022. Students will pay the dues for this internship as per your guidelines.

1. Sunil Kumar : Contact No. 9631232098; University Regd. No. 1930013200013

2. Anam Nawaz : Contact No. 6206122409; University Regd. No. 1930013200017

Thanking you.

With warm regards

Bhisno alwaythe Rake HOD

Department of Phytopharmaceuticals School of Agricultural and Bio-Engineering CUTM, Paralakhemundi Mob: 9635754781 Email: <u>bnratha@cutm.ac.in</u>

Head of the Department Phyto Pharamaceutical C.U.T.M-Paralakhem



Date: 30th June 2022

TO WHOM IT MAY CONCERN

INTERNSHIP COMPLETION LETTER

We are glad to inform you that P Mounika from Centurion University of Technology and Management has successfully completed her internship at Botanic Healthcare Pvt. Ltd from 01st June 2022 to 30th June 2022.

During the internship, we found her extremely inquisitive and dedicated. Her association with us was fruitful and we wish her all the best in her future endeavors.

for Botanic Health Care Pvt Ltd.



Botanic Healthcare Pvt. Ltd.

Plot No. 16/1/12 & 13, TSIIC IDA, Nacharam, Uppal, Medchal-Malkajgiri Dist., Hyderabad - 500076, Telangana, INDIA. (e) : info@botanichealthcare.net Office (Ph & Fax) : +91 40 40079579, +91 40 35027800 Botanic Healthcare Pvt. Ltd. Manufacturing Unit : Survey No. 28 & 30, Tallasingaram (V), Choutuppal (M), Yadadri Dist., Telangana - 508252, INDIA. CIN : U85100TG2013PTC099570 GST NO.36AAFCB4663C12W



Date: 30th June 2022

TO WHOM IT MAY CONCERN

INTERNSHIP COMPLETION LETTER

We are glad to inform you that Sunil Kumar from Centurion University of Technology and Management has successfully completed his internship at Botanic Healthcare Pvt. Ltd from 01st June 2022 to 30th June 2022.

During the internship, we found him extremely inquisitive and dedicated. His association with us was fruitful and we wish him all the best in his future endeavors.

for Botanic Heaith Care Pvt Ltd.

Authorized Signator

Botanic Healthcare Pvt. Ltd. Plot No. 16/1/12 & 13, TSIIC IDA, Nacharam, Uppal, Medchal-Malkajgiri Dist., Hyderabad - 500076, Telangana, INDIA. (e): Info@botanichealthcare.net Office (Ph & Fax): +91 40 40079579, +91 40 35027800 Botanic Healthcare Pvt. Ltd. Manufacturing Unit : Survey No. 28 & 30, Tallasingaram (V). Choutuppal (M), Yadadri Dist., Telangana - 508252, INDIA. CIN : U85100TG2013PTC099570 GST NO.36AAFCB4663C12W

www.botanichealthcare.net



emam^{*} limited

Branch Plot No. 61/2P/1, Masat (D&NH) Silvassa (U.T.) Phone : (0260) 6632200, 264187

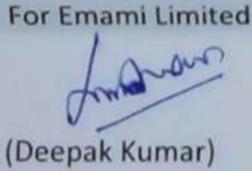
09th June 2022

TO WHOM IT MAY CONCERN

This is to certify that **Mr Prakash Kumar Badal** completed his Industrial training in our organisation from **10.05.2022** to **09.06.2022** at our Masat plant.

During the training he was observed to be a keen learner and his conduct was also found good.

We wish all the best for his future endeavours.



HR Manager

Regd: Office: 687, Anandapur, E. M. Bypass Road, Kolkata - 700107 India Phone: +91 33 6613 6264, Tele fax: +91 33 6613 6600, e-mail: contact@emamigroup.com, Website: www.emamigroup.com CIN: L63993WB1963PLC036030 HIMALAYA WELCHESS COMPARY (Formerly known as The Himalaya Drug Company) Makali, Bengaluru 562 162, India Phone +91 80 6154 9999

E-mail human resources@himatayawellness.com

Website www.himalayawellness.com





June 10, 2022

CERTIFICATE

This is to certify that **Mr. Prince K Jha**, student of Centurion University of Technology and Management, Paralakhemundi, studying sixth semester BTech Phytopharmaceuticals, has successfully completed his summer training in R&D Centre, Himalaya Wellness Company.

The duration of project was from May 10 to June 10, 2022.

During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him all the success in future endeavors.

For Himalaya Wellness Company

Rapaula. V.4

Raghavendra V Kulkarni Associate General Manager – Talent Management



Date: 30th June 2022

-14

TO WHOM IT MAY CONCERN

INTERNSHIP COMPLETION LETTER

We are glad to inform you that Pooja Kumari from Centurion University of Technology and Management has successfully completed her internship at Botanic Healthcare Pvt. Ltd from 01st June 2022 to 30th June 2022.

During the internship, we found her extremely inquisitive and dedicated. Her association with us was fruitful and we wish her all the best in her future endeavors.

for Botanic Health Care Pvt Ltd.



Botanic Healthcare Pvt. Ltd.

Plot No. 16/1/12 & 13, TSIIC IDA, Nacharam, Uppal, Medchal-Malkajgiri Dist., Hyderabad - 500076, Telangana, INDIA. (e) : info@botanichealthcare.net Office (Ph & Fax) : +91 40 40079579, +91 40 35027800

Botanic Healthcare Pvt. Ltd.

Manufacturing Unit : Survey No. 28 & 30, Tallasingaram (V), Choutuppal (M), Yadadri Dist., Telangana - 508252, INDIA. CIN : U85100TG2013PTC099570 GST NO.36AAFCB4663C1ZW

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emami limited

Branch : Plot No. 61/2P/1, Masat (D&NH) Silvassa (U.T.) Phone : (0280) 6632200, 2641871

09th June 2022

TO WHOM IT MAY CONCERN

This is to certify that Mr Raushan Kumar completed his Industrial training in our organisation from 10.05.2022 to 09.06.2022 at our Masat plant.

During the training he was observed to be a keen learner and his conduct was also found good.

We wish all the best for his future endeavours.

For Emami Limited

ma

(Deepak Kumar)

HR Manager

Annexure

BCONFIDENTIALITYAGREEMENT

Please read these carefully to understand your responsibilities in protecting the interest of theOrganizationduringandafter youremploymentwiththecompany.

Confidentiality and Non-Disclosure:

"Confidential Information" in relation to the Company as well as client(s) shall mean all proprietarymaterial exchanged with you including but not limited to written and electronic media, all verbaldisclosures of information made and/or accessible to you, strategic and development plans,

developeridentities, data, softwarespecifications, softwaresourcecode, inventions, designs, patents, copy rights, businessrecords, businesspartnerslist, supplierlists, customer lists, project records, market and procedures, information relating to processes, technologies or the ory and all other information which m policies ay be disclosed or to which you may be provided access during the course of your employment, orwhich is generated as a result of or in connection with your employment or which may come to yourknowledge by any means what so ever. Confidential Information includes, but is not limited to:

- 1.1 Information of value or significance to the Company or its competitors (present or
- a) customerdata, supplierdata, business partnerdata and any other data related to the Company or its bu $siness, in particular, names, addresses, sales figures and sales conditions of the {\it Company}, business dat$ a, promotion campaigns, saless trategies, business arrangements, license agreements, pricing and ot hercommercial terms, terms and conditions of contracts and transactions customers/suppliers between the and the Company, and/ incidentallyconnectedtoanyIntellectualProperty; or any informationdirectlyor
- b) Any data, documents, plans, drawings, photographs, reports, statements correspondence, etc.andtechnicalinformation,knowhow, and Instructions as well as business details or commercial policies documents, computer floppies, compact discs or other mediacontainingthesame; papers and
- c) any Information which may be reasonably understood by its nature, or by the context of itsdisclosuretotheCompany,tobeconfidential:
- d) financialdata, in particular, concerning budgets, fees and revenue calculations, sales figures, financial statements, and profit expectations of the Company;
- e) original information supplied by the Company or information or intellectual property of third parties w hichtheCompanyis obligated tokeep confidential; and
- f) informationnotintendedbytheCompanyforgeneraldissemination
- 1.2 YouagreenottodisclosetoanypersonoruseanyConfidentialInformationoftheCompanyforany purpose whatsoever during or after your employment with the Company, except whererequired under any existing law, in which case you shall provide the Company with promptwritten notice of such requirement so that the Company may seek a protective order or

otherappropriaterelief.Subjecttotheforegoing,youmayfurnishthatportion(andonlythatportion)o fthe Confidential Information that you are legally compelled or a reotherwise legally required to the the the the transmission of transmission of the transmission of transmission odisclose; provided, however, that you shall provide such assistance as the Company mayreasonably requestinobtainingsuchorderorotherrelief.

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- 1.3 You shall not reverse engineer, disassemble or decompile any prototypes, software or othertangible and intangible objects that embody the Company's Confidential Information and thatare provided to you during you remployment.
- 1.4 You further recognize that since damages and compensation alone are not sufficient remedyfor the breach of this Section, the Company shall be entitled to seek specific performance orinjunctive relief (as appropriate) as a remedy for any breach or threatened breach, in additionto anyother remediesatlaworinequity.
- 1.5 Return of Materials:All documents and other tangibleobjects containing or representingConfidential Information that have been disclosed by the Company to you and all copies

orextractsthatareinyourpossession,shallbeandremainthepropertyoftheCompanyandshallbe promptly returned to the Company forthwith upon the Company's written request or at thetimeoftheterminationofyouremployment,whicheverisearlier.Further,youwillnot removeor transmit by any means from the Company or store or take with you any of the Company'sproperty,includingtheConfidentialInformationorIntellectualpropertyrightsthataree mbodiedinanytangiblemediumofexpressionanytimeduringorpostyouremploymentwiththeCom pany.YoufurtheragreethatanypropertysituatedontheCompany'spremises,physicalorvirtual(likec loudfolders),andownedbytheCompany,includingcomputers,computerfiles,e-mail, electronic storage media, filing cabinets or other work areas, are subject to inspectionby Companyatanytime.

2. IntellectualProperty

2.1 Youacknowledgethatallright,titleandinterest(includingwithoutlimitationanyandallpatent,copyright, trademarks, moral rights, design rights, database rights, trade names, service marksandotherproprietaryrights),thatisnowormaybeavailable,inanyideas,inventions,discoveries,concepts,designs,know-howdevelopments,improvements,originalworksofauthorship, material, trade secrets, processes, formulae, business and product names, logos,slogans,

industrial models, processes, designs, databases, methodologies, software, computerprograms, technical information, engineering and technical drawings, know-how created orconceived by you (either solely or jointly) in course of your employment with the Companytogether with all associated service names, brand names, Internet domain names and sub-domains, (collectively "Intellectual Property") shall vest with Company upon creation. To theextentthatanysuchrightsdonotvestwiththeCompany automaticallyasperthetermsahoueorthrough on the service names in the

automaticallyasperthetermsaboveorthroughoperationoflaw, youirrevocablyandinperpetuityassi gntotheCompanyallofright, title and interest (including without limitation any and all patent, copyright, trademarks, moralrights, design rights, database rights, trade names, service marks and other proprietary rights), that is now or may be available, in any and all Intellectual Property, that you solely or jointlymay conceive, write, encode, develop, or reduce to practice during your employment with theCompany. Further, all records, documents, papers (including copies and summaries ofthem), "professional packages" and other copyright protected work made or acquired by you inthecourse of your employment shall, together with all the worldwide copyright and design rightsinallsuchworks, beandatalltimesremaintheabsolutepropertyofthe Company.

2.2 Youagreeandunderstandthatanyandallcopyrightableworkthatarepreparedbyyou,withinyoursco peofservices, is "workforhire" underlawandtheCompanywillbeconsideredthefirstowner of such copyrightable works. To the extent that the Company is not considered the firstowneroftheintellectualpropertyrightscreatedbyyou, youshallirrevocablyassignthe



copyright and all related rights, title and interestinall such Intellectual Property to the Company in the Coconsideration of your employment with the Company which constitutes valid and adequateconsideration. You waive any right to, and agree that you shall not raise any objection or

 $claim to the {\it Indian Copy right Board with respect to the ownership of the {\it Intellectual Property Rights, u}}$ nder the provisions of Section 19A of India's Copyright Act, 1957. It is further agreed between the Parties that notwithstanding the provisions of Section 19(4) of the Copyright Act, 1957,

 $the assignment under this provision shall not laps enortheright stransferred under this {\sf Agreement}, respectively, the stransferred under the stransferred u$ vert to you, even if the Company does not exercise the rights under this Agreement within aperiod of 1 (one) year from the date the assignment becomes effective. All such assignmentsshall be valid anywhere in the world, and shall include all registrations and applications

related to assignment and analogous right anywhere in the world. You undertake and agree to executeconfirmations of such assignments and any other documents that may be requested by theCompanyinconnection with the Intellectual Property. You agree that you will not be entitled

to claim any right, title or interest in the Intellectual Property, and expressly waive any moralrights you may have. You further acknowledge a. agree that the Company may. in its solediscretion, assigntothird partiesall such intellectual property rights.

2.3 You undertake that you shall at times during your employment with the Company, and at fullyco-operatewith enforceintellectualPropertyrightsthatmay Companytoregister, perfect and/or

deriveasaresultoftheworkperformedbyyouasanemployeeoftheCompany. includeexecuting, Thisshall acknowledging, and Company all documents or papers that may be requested by the Company to enable the Company to criteria and the company to criteria.tothe eate, establish, publishor protect said intellectual property rights.

2.4 You represent and warrant that you shall not use or integrate any third-party materials or $data that a renot validly licensed to the {\tt Company} into {\tt Intellectual Property} unless previously authorize$ dby the Company. You represent and warrant that you have not violated and will not violate the intellection of the company otualpropertyrightsofanythirdparty, and coven ant that you shall not violate the intellectual property rights of any third party in the course of your employment with the Company.

3. Representations and Warranties of the Employee-Your epresent and warrant as follows:

- 3.1 That you are competent to perform your obligations under this Agreement as Per
- $3.2 \ \ You have all the requisite power and authority, and do not require the consent of anythird party to enter the consent of the second second$ into, and grant the rights provided in this Agreement,
- 3.3 You are neither a party to nor bound by any restrictive covenants, including but not limited tonon-competition.non-disclosure, and non-solicitation coven ant sbinding you under any previous employment agreements and/ or contracts. You further warrant that all informationprovided by you to the Company, including information set forth in your resume, informationprovided during the interview process, and information in any employment application, is
- 3.4 No previous employer, if any, has terminated your employment owing to reasons of fraud, misrepresentation, cheating, theft, misappropriation of funds, mismanagement of affairs, bre achofconfidentialityprovisionsetc.;
- 4. Non-CompeteandNon-Solicitation:Youagreeandundertakeasfollows:
 - 4.1 You shall devote your designated time and energy for the Company and shall use your



 $bestende a vour stode velop and extend the business of the {\tt Company}. You shall not engage or be the transmission of transmission of the transmission of transmission of the transmission of transmission of transmission of the transmission of transmiss$

Interested or concerned either directly or indirectly in any other business or trade which isdirectly engaged in the same business as the Company and/or is competitive or potentiallycompetitiveinnature.

- 4.2 You further agree that during the term of this Agreement and until 24 (twenty four) months from the last working day of your contractor other association with the Company, you shall not, and the company of thdirectly or indirectly, in any capacity, whether through partnership or as a shareholder, Jointventure partner, principal, director, collaborator, consultant or agent or in any other mannerwhatsoever, whether for profitorotherwise:
 - a.carryonorparticipate (whether as a partner, shareholder, principal, agent, director, employee or consultant) in any business and/or activity which is the same as or substantiallysimilartothebusinessofthe
 - Company("Competitor")otherthanthroughtheCompany;
 - b. renderanyservicesto aCompetitororenterintocontractwithanyCompetitor;
 - c. solicit or attempt to solicit any of the clients, customers, or other person to direct the irpurchase of the products and/or services of the of the Company either for your self, or for any Company either for your self, or formpetitor;and/or

d.solicit or attempt to Influence any person employed or engaged by the Company (whether as a nemployee, consultant, advisor or distributor or in any other manner) to terminate or

otherwise cease such contract or engagement with the Company or become the employee ofordirectlyorindirectlyoffer servicesinanyformormanner toanyCompetitor.

- 4.3 You acknowledge and agree that the limitations as to time and character or nature placed $in this {\sf Section} are reasonable and fair and will not preclude you from earning a livelihood, norwill the your section of the section of$ $nreasonably impose limitations on your ability to earna {\tt Living.in} addition, you agree and a cknowledge {\tt Living.in} addition and {\tt Living.in} addition additi$ that the potential harm to the Company due to the non-enforcement of thisSection outweighs any potential harm to you by this Agreement. You acknowledge that thescope and duration of non-competition and non-solicitation provisions and the Company may, in addition to any remedy available to it at law, obtain equitable relief in the form reasonable of specific performance, temporary or permanent injunction, or any other equitableremedy which may be available against you for the non-performance of any term or provisioninthis
- 4.4 You further represent and warrant to the Company that you are not a party to any agreementcontaininga non-competitionclauseorotherrestrictionswithrespectto:
 - a. Theserviceswhichyouarerequired to performunder this Agreement; or
 - b. The use or the disclosure of any information directly or indirectly related to the businessoftheCompany, or to theservices you are required to render a spery our contract.
- 5. TerminationandConsequences
 - 5.1 Termination Without Cause: Both parties shall have the right to terminate this Agreement byserving upon the other a notice of 1 month in writing, or compensation in lieu of such noticeperiod, provided that the notice period in case of termination by the Contractor may be waived $wholly or in part, by the {\tt Company} after receipt of the notice from the {\tt Contractor} and incase of such the transformation of tra$ whole or partial waiver, the contract will be deemed terminated by the Contractor as of the datespecifiedbytheCompany.
 - 5.2 TerminationforCause:WhereintheopinionoftheCompany, an event or circumstance that

constitutes a Cause has occurred, the contract of the Contractor with the Company may beterminated, at the sole discretion of the Company, by the Company with nonotice what so ever.

5.3 EffectofTermination: NotwithstandinganythingcontainedInthisSection,uponterminationofthis Agreement by the Contractor or the Company for any reason whatsoever, the Contractorshall remain in full compliance with the confidentiality, non-disclosure, non-competition and non $solicitation provisions in this {\sf Agreement}. The {\sf Contractors hall hand over all documents and material scheme the solicitation of the solic$ onstitutingthepropertyoftheCompany, includingany proprietary rights, Intellectual Property rights $and {\tt Confidential Information, which may be in the possession of the {\tt Contractor} at the time of termination of the {\tt Contractor} at the {\tt Contr} at the {\tt Contractor}$ onofthisAgreement.

For the purpose of this Section, "Cause" means any of the following events with respect to theContractor: a.

- There has been a breach of the terms of this agreement or any other agreement signed byyouwiththeCompany;
- b. There has been a breach of the Company's code of conduct, policies, rules, regulations, and/orprocedures;
- c. The Company finds your performance unsatisfactory in the discharge of the duties assignedtoyou;
- $d. \ \ You have refused to accept work needed by the company interms of any long term or short-term$ assignment; or there has been an unauthorized absence from work for a Periodexceeding5workingdays;
- e. Insubordinationormisconduct; f.
- You are found guilty of misrepresentation, dishonesty, disobedience, disorderly behavior, negligence, indiscipline, or conduct unbecoming of the status or role you hold with the Companyor considered by the Company as detrimental to its interests;

g. Anyotherreasonasthe Companymaydeemfitandreasonable, as explained to you.

In the event, post termination of your contract with the Company, you take up contract with aCompetitor, then the Company may at its sole discretion elect to withhold any non-statutory

Non adherence to terms and conditions of contract that operate post the term of the contractincluding but not limited to non-compete, non-solicitation and non-disclosure requirements shall allow the Company to take appropriate legal action against the Contractor

- 6. Indemnification: The Contractors hall defend, indemnify and hold the Company harmless from and again st any and all losses, claims, liabilities, judgements and other matters, including but notlimited to, reasonable attorney's fees arising out of or incurred in connection with a breach of anyrepresentation, warranty or covenant of the Contractor under this Agreement
- 7. Non-disparagement : You represent, covenants and agree that you will not at any time during thecourse of your contract with the Company or any time after termination of your contract with theCompany, through any medium either orally or in writing including, but not limited to, electronicmail, television or radio, computer networks or Internet bulletin, boards, blogs, social

suchasFacebook,LinkedIn,orTwitter,oranyotherformofcommunication,disparage,defame,impugn, damage or assail the reputation, or cause or tend to cause the recipient of a communication toquestion the business condition, integrity, competence, goad character, professionalism, or theproduct quality of the Company or its shareholders, directors, officers, employees, services orbusinesspractices, as applicable, whether by virtue of the Agreement or any of the details covered by this Agreement.

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- Miscellaneous: The Contractor shall not assign any of his/her obligation under this Agreement toany thirdparty, norshalloutsource/subcontract theworkassignedtohim, toany one else.
- Entire Contract: This contract forms the entire and only contract between you and the Company.If any future contract is signed between you and the company, the terms of the new contract willapply, wherever there is a conflict with the new contract.

10.GoverningLaw and Dispute Resolution

a) This Agreement shall be governed by, and interpreted in accordance with, the laws of India.Subject to the provision related toDisputeResolutionbelow,eachPartyconsentstotheexclusivejurisdictionandvenueofthecourtsofMu mbai,Indiainallmattersarisingoutoforrelating to the Agreement and any order, decree, direction, or award shall be final and binding.11.Dispute Resolution: Any dispute or difference between the parties arising under or in

connectionwiththisAgreement, including any question regarding its existence, validity, or termination, sh all

bereferred to and finally resolved by arbitration in accordance with the Arbitration and Conciliation Act, 19 96, in Mumbai, in English.

 $\label{eq:constraint} This {\sf Agreement} may be executed in counterparts, all of which taken togethers hall constitute one and the same document.}$

laccept the afores aid terms & conditions and this appointment letter. Is hall keep the contents of this document confidential.

Signature: Ravi Kumor Name: Ravi Kumar

Date: 01-02-2023

Gram Tarang Foods Private Limited

Certificate

This is to certify that Mr. Ravi Kumar, a student of Centurion University of Technology and Management, Paralakhemundi, studying in 4 th semester B.Tech Phytopharmaceuticals, has successfully completed his summer training in commercial supercritical extraction unit of Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odisha.

The duration of his summer training was from 28 th May to 28 th June 2022. During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him/her all the success in future endeavors.

Aruse pandle.

For Gram Tarang Foods PVT Ltd.

Mr. Ashish Panda Director, Gram Tarang Foods PVT Uto Parlakhemundi, Gajapati, Orlisha.





Date: 30th June 2022

TO WHOM IT MAY CONCERN

INTERNSHIP COMPLETION LETTER

We are glad to inform you that Sunil Kumar from Centurion University of Technology and Management has successfully completed his internship at Botanic Healthcare Pvt. Ltd from 01st June 2022 to 30th June 2022.

During the internship, we found him extremely inquisitive and dedicated. His association with us was fruitful and we wish him all the best in his future endeavors.

for Botanic Heaith Care Pvt Ltd.

Authorized Signator

Botanic Healthcare Pvt. Ltd. Plot No. 16/1/12 & 13, TSIIC IDA, Nacharam, Uppal, Medchal-Malkajgiri Dist., Hyderabad - 500076, Telangana, INDIA. (e): Info@botanichealthcare.net Office (Ph & Fax): +91 40 40079579, +91 40 35027800 Botanic Healthcare Pvt. Ltd. Manufacturing Unit : Survey No. 28 & 30, Tallasingaram (V). Choutuppal (M), Yadadri Dist., Telangana - 508252, INDIA. CIN : U85100TG2013PTC099570 GST NO.36AAFCB4663C12W

www.botanichealthcare.net

HIMALAYA WELLNESS COMPANY (Formerly known as The Himalaya Drug Company) Makali, Bengaluru 562 162, India

Phone +91 80 6754 9999

E mail human.resources@himalayawellness.com www.himalayawellness.com

Website



June 10, 2022

CERTIFICATE

This is to certify that Ms. Swetamayee Mishra, student of Centurion University of Technology and Management, Paralakhemundi, studying sixth semester BTech Phytopharmaceuticals, has successfully completed her summer training in R&D Centre, Himalaya Wellness Company.

The duration of project was from May 10 to June 10, 2022.

During this period of training, we found her punctual, disciplined and proactive in assigned tasks and duties.

We wish her all the success in future endeavors.

For Himalaya Wellness Company

Rephoentra. VK

Raghavendra V Kulkarni Associate General Manager - Talent Management

Annexure

BCONFIDENTIALITYAGREEMENT

Please read these carefully to understand your responsibilities in protecting the interest of theOrganizationduringandafter youremployment with the company.

1. ConfidentialityandNon-Disclosure:

"Confidential Information" in relation to the Company as well as client(s) shall mean all proprietarymaterial exchanged with you including but not limited to written and electronic media, all verbaldisclosures of information made and/or accessible to you, strategic and development plans, financialcondition, businessplans, co-

developeridentities, data, softwarespecifications, softwaresourcecode, inventions, designs, patents, copy rights, business records, business partnerslist, supplierlists, customer lists, project records, market reports, employee lists and business manuals, policies and procedures, information relating to processes, technologies or the ory and all other information which m ay be disclosed or to which you may be provided access during the course of your employment, or which is generated as a result of or in connection with your employment or which may come to yourknowledge by any means what so ever. Confidential Information includes, but is not limited to:

- 1.1 Information of value or significance to the Company or its competitors (present or potential)suchas:
- a) customerdata, supplierdata, businesspartnerdataandanyotherdatarelatedtotheCompanyoritsbu siness, inparticular, names, addresses, salesfigures and sales conditions of the Company, business dat a, promotion campaigns, sales strategies, business arrangements, license agreements, pricing and ot hercommercial terms, terms and conditions of contracts and transactions between the customers/suppliers and the Company, and/ or any information directly or incidentally connected to any Intellectual Property;
- b) Any data, documents, plans, drawings, photographs, reports, statements correspondence, etc.andtechnicalinformation,knowhow,andInstructionsaswellasbusinessdetailsorcommercialpolicies including papers and documents, computer floppies, compact discs or other mediacontainingthesame;
- c) any Information which may be reasonably understood by its nature, or by the context of itsdisclosuretotheCompany,tobeconfidential:
- d) financialdata,inparticular,concerningbudgets,feesandrevenuecalculations,salesfigures,financial statements, andprofitexpectationsoftheCompany;
- e) originalinformationsuppliedbytheCompanyorinformationorintellectualpropertyofthirdpartiesw hichtheCompanyis obligatedtokeepconfidential;and
- f) informationnotintendedbytheCompanyforgeneraldissemination
- 1.2 YouagreenottodisclosetoanypersonoruseanyConfidentialInformationoftheCompanyforany purpose whatsoever during or after your employment with the Company, except whererequired under any existing law, in which case you shall provide the Company with promptwritten notice of such requirement so that the Company may seek a protective order or

otherappropriaterelief.Subjecttotheforegoing,youmayfurnishthatportion(andonlythatportion)o ftheConfidentialInformationthatyouarelegallycompelledorareotherwiselegallyrequiredto disclose; provided, however, that you shall provide such assistance as the Company mayreasonably requestinobtainingsuchorderorotherrelief.

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- 1.3 You shall not reverse engineer, disassemble or decompile any prototypes, software or othertangible and intangible objects that embody the Company's Confidential Information and thatare provided to you during you remployment.
- 1.4 You further recognize that since damages and compensation alone are not sufficient remedyfor the breach of this Section, the Company shall be entitled to seek specific performance orinjunctive relief (as appropriate) as a remedy for any breach or threatened breach, in addition anyother remedies at law or inequity.
- 1.5 Return of Materials:All documents and other tangibleobjects containing or representingConfidential Information that have been disclosed by the Company to you and all copies

orextractsthatareinyourpossession, shallbeandremainthepropertyoftheCompanyandshallbe promptly returned to the Company forthwith upon the Company's written request or at thetimeoftheterminationofyouremployment, whicheverisearlier. Further, you will not remove or transmit by any means from the Company or store or take with you any of the Company'sproperty, including the Confidential Information or Intellectual property rights that aree mbodied in any tangible medium of expression any timed uring or postyouremployment with the Com pany. You furtheragree that any property situated on the Company's premises, physical or virtual (likec loudfolders), and owned by the Company, including computers, computer files, e-mail, electronic storage media, filing cabinets or other work areas, are subject to inspection by Company at any time.

- 2. IntellectualProperty
 - 2.1 Youacknowledgethatallright,titleandinterest(includingwithoutlimitationanyandallpatent,copyri ght, trademarks, moral rights, design rights, database rights, trade names, service marksandotherproprietaryrights),thatisnowormaybeavailable,inanyideas,inventions,discoverie s,concepts,designs,know-howdevelopments,improvements,originalworksofauthorship,

material, trade secrets, processes, formulae, business and product names, logos,slogans, industrial models, processes, designs, databases, methodologies, software, computerprograms, technical information, engineering and technical drawings, know-how created orconceived by you (either solely or jointly) in course of your employment with the Companytogether with all associated service names, brand names, Internet domain names and sub-domains, (collectively "Intellectual Property") shall vest with Company upon creation. To theextentthatanysuchrightsdonotvestwiththeCompany

automaticallyasperthetermsaboveorthroughoperationoflaw, youirrevocablyandinperpetuityassi gntotheCompanyallofright, title and interest (including without limitation any and all patent, copyright, trademarks, moralrights, design rights, database rights, trade names, service marks and other proprietary rights), that is now or may be available, in any and all Intellectual Property, that you solely or jointlymay conceive, write, encode, develop, or reduce to practice during your employment with theCompany. Further, all records, documents, papers (including copies and summaries ofthem),"professional packages" and other copyright protected work made or acquired by you inthecourse of your employment shall, together with all the worldwide copyright and design

rightsinallsuchworks, beandatall times remain the absolute property of the Company.

2.2 Youagreeandunderstandthatanyandallcopyrightableworkthatarepreparedbyyou,withinyoursco peofservices, is "workforhire" underlawand the Company will be considered the first owner of such copyrightable works. To the extent that the Company is not considered the first ownerof the intellectual property rights created by you, you shall irrevocably assign the

copyrightandallrelatedrights,titleandinterestinallsuchIntellectualPropertytotheCompanyin consideration of your employment with the Company which constitutes valid and adequateconsideration. You waive any right to, and agree that you shall not raise any objection or

claimtotheIndianCopyrightBoardwithrespecttotheownershipoftheIntellectualPropertyRights, u nder the provisions of Section 19A of India's Copyright Act, 1957. It is further agreed betweenthe Parties that notwithstanding the provisions of Section 19(4) of the Copyright Act, 1957,

theassignmentunderthisprovisionshallnotlapsenortherightstransferredunderthisAgreement, re vert to you, even if the Company does not exercise the rights under this Agreement within aperiod of 1 (one) year from the date the assignment becomes effective. All such assignmentsshall be valid anywhere in the world, and shall include all registrations and applications

related to assignment and analogous right anywhere in the world. You under take and agree to execute confirmations of such assignments and any other documents that may be requested by the Company inconnection with the Intellectual Property. You agree that you will not be entitled

to claim any right, title or interest in the Intellectual Property, and expressly waive any moralrights you may have. You further acknowledge a. agree that the Company may. in its solediscretion, assigntothird parties all such intellectual property rights.

2.3 You undertake that you shall at times during your employment with the Company, and at anytime after, fullyco-operatewith Companytoregister,perfectand/or enforceintellectualPropertyrightsthatmay

deriveasaresultoftheworkperformedbyyouasanemployeeoftheCompany. Thisshall includeexecuting, acknowledging, and delivering to the CompanyalldocumentsorpapersthatmayberequestedbytheCompanytoenabletheCompanytocr eate, establish, publishorprotect said intellectual property rights.

- 2.4 You represent and warrant that you shall not use or integrate any third-party materials or datathatarenotvalidlylicensedtotheCompanyintoIntellectualPropertyunlesspreviouslyauthorize dbytheCompany.Yourepresentandwarrantthatyouhavenotviolatedandwillnotviolatetheintellec tualpropertyrightsofanythirdparty,andcovenantthatyoushallnotviolatethe intellectual property rights of any third party in the course of your employment with theCompany.
- 3. RepresentationsandWarrantiesoftheEmployee-Yourepresentandwarrantasfollows:
 - 3.1 That you are competent to perform your obligations under this Agreement as Per applicablelaws;
 - 3.2 Youhavealltherequisitepowerandauthority, and do not require the consent of anythird party to enter into, and grant the rights provided in this Agreement,
 - 3.3 You are neither a party to nor bound by any restrictive covenants, including but not limited tonon-competition.non-disclosure,andnon-solicitationcovenantsbindingyouunderanyprevious employment agreements and/ or contracts. You further warrant that all informationprovided by you to the Company, including information set forth in your resume, informationprovided during the interview process, and information in any employment application, is trueandaccurate.
 - 3.4 No previous employer, if any, has terminated your employment owing to reasons of fraud, misrepresentation, cheating, theft, misappropriation of funds, mismanagement of affairs, bre achofconfidentiality provision setc.;
- 4. Non-CompeteandNon-Solicitation:Youagreeandundertakeasfollows:
 - 4.1 You shall devote your designated time and energy for the Company and shall use your



 $best endeavours to develop and extend the business of the {\it Company}. You shall not engage or be$

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Interested or concerned either directly or indirectly in any other business or trade <u>which</u> <u>isdirectly engaged in the same business</u> as the Company and/or is competitive or potentiallycompetitiveinnature.

- 4.2 You further agree that during the term of this Agreement and until 24 (twenty four) monthsfromthelastworkingdayofyourcontractorotherassociationwiththeCompany,youshallnot, directly or indirectly, in any capacity, whether through partnership or as a shareholder, Jointventure partner, principal, director, collaborator, consultant or agent or in any other mannerwhatsoever,whether for profitorotherwise:
 - a. carryonorparticipate (whether as a partner, shareholder, principal, agent, director, employee or consultant) in any business and/or activity which is the same as or substantially similar to the business of the company:
 - Company("Competitor")otherthanthroughtheCompany;
 - b. renderanyservicesto aCompetitororenterintocontractwithanyCompetitor;
 - c. solicit or attempt to solicit any of the clients, customers, or other person to direct theirpurchaseoftheproductsand/orservicesoftheoftheCompanyeitherforyourself,orforanyCo mpetitor;and/or
 - d.solicit or attempt to Influence any person employed or engaged by the Company (whether asanemployee,consultant,advisorordistributororinanyothermanner)toterminateor

otherwise cease such contract or engagement with the Company or become the employee of ordirectly or indirectly offer services in any form or manner to any Competitor.

- 4.3 You acknowledge and agree that the limitations as to time and character or nature placed $in this {\tt Section} are reasonable and fair and will not preclude you from earning a livelihood, norwill they use the section of the sectio$ nreasonablyimposelimitationsonyourabilitytoearnaLiving.inaddition,youagreeandacknowledge that the potential harm to the Company due to the non-enforcement of thisSection outweighs any potential harm to you by this Agreement. You acknowledge that thescope and duration of non-solicitation provisions are reasonable and the non-competition and the Companymay, in addition to any remedy available to it at law, obtain equitable relief in the form of specific performance, temporary or permanent injunction, or any other equitableremedy which may be available against you for the non-performance of any term or provisioninthis Agreement.
- 4.4 You further represent and warrant to the Company that you are not a party to any agreementcontaining non-competitionclauseorotherrestrictionswithrespectto:
 - a. Theserviceswhichyouarerequiredto performunderthisAgreement;or
 - b. The use or the disclosure of any information directly or indirectly related to the businessoftheCompany,orto theservicesyouare required to render a speryour contract.
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 - 5.1 Termination Without Cause: Both parties shall have the right to terminate this Agreement byserving upon the other a notice of 1 month in writing, or compensation in lieu of such noticeperiod, provided that the notice period incase of termination by the Contractor may be waived wholly or inpart, by the Company after receipt of the notice from the Contractor and incase of such whole or partial waiver, the contract will be deemed terminated by the Contractor as of the datespecified by the Company.
 - 5.2 TerminationforCause:WhereintheopinionoftheCompany, an eventor circumstance that

constitutes a Cause has occurred, the contract of the Contractor with the Company may beterminated, at the sole discretion of the Company, by the Company with nonotice what so ever.

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For the purpose of this Section, "Cause" means any of the following events with respect to theContractor:

- There has been a breach of the terms of this agreement or any other agreement signed byyouwiththeCompany;
- b. There has been a breach of the Company's code of conduct, policies, rules, regulations, and/or procedures;
- c. The Company finds your performance unsatisfactory in the discharge of the duties assigned to you;
- Youhaverefusedtoacceptworkneededbythecompanyintermsofanylongtermorshort-term assignment; or there has been an unauthorized absence from work for a Periodexceeding5workingdays;
- e. Insubordinationormisconduct;
- f. You are found guilty of misrepresentation, dishonesty, disobedience, disorderly behavior, negligence, indiscipline, or conduct unbecoming of the status or role you hold with the Company or considered by the Company as detrimental to its interests;
- g. Anyotherreasonasthe Companymaydeemfitandreasonable,asexplainedtoyou.

In the event, post termination of your contract with the Company, you take up contract with aCompetitor, then the Company may at its sole discretion elect to withhold any non-statutory duespayable toYou.

Non adherence to terms and conditions of contract that operate post the term of the contractincluding but not limited to non-compete, non-solicitation and non-disclosure requirements shallallowtheCompanytotakeappropriatelegalactionagainsttheContractor

- 6. Indemnification:TheContractorshalldefend,indemnifyandholdtheCompanyharmlessfromandagain st any and all losses, claims, liabilities, judgements and other matters, including but notlimited to, reasonable attorney's fees arising out of or incurred in connection with a breach of anyrepresentation,warrantyorcovenantofthe Contractor underthisAgreement
- 7. Non-disparagement : You represent, covenants and agree that you will not at any time during thecourse of your contract with the Company or any time after termination of your contract with theCompany, through any medium either orally or in writing including, but not limited to, electronicmail, television or radio, computer networks or Internet bulletin, boards, blogs, social media,

suchasFacebook,LinkedIn,orTwitter,oranyotherformofcommunication,disparage,defame,impugn, damage or assail the reputation, or cause or tend to cause the recipient of a communication toquestion the business condition, integrity, competence, goad character, professionalism, or theproduct quality of the Company or its shareholders, directors, officers, employees, services orbusinesspractices,asapplicable,whetherbyvirtueoftheAgreementoranyofthedetailscoveredby this Agreement.



- 8. Miscellaneous: The Contractor shall not assign any of his/her obligation under this Agreement toany thirdparty, norshalloutsource/subcontract the work assigned to him, to any one else.
- 9. Entire Contract: This contract forms the entire and only contract between you and the Company.If any future contract is signed between you and the company, the terms of the new contract willapply, wherever there is a conflict with the new contract.

10.GoverningLaw and DisputeResolution

a) This Agreement shall be governed by, and interpreted in accordance with, the laws of India.Subject to the provision related $to {\sf D} is pute {\sf Resolution below}, each {\sf Party consents to the exclusive jurisdiction and venue of the courts of {\sf Mu}$ mbai, Indiainall matters arising out of or relating to the Agreement and any order, decree, direction, or award shall be final and binding.11.Dispute Resolution: Any dispute or difference between the

parties arising under or in connectionwiththisAgreement, including any question regarding its existence, validity, or termination, sh

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bereferred to and finally resolved by arbitration in accordance with the Arbitration and Conciliation Act, 19 96, inMumbai, inEnglish.

 $\label{eq:theorem} This {\sf A} greement may be executed in counterparts, all of which taken to get her shall constitute one and the taken to get the shall be a statement of the shall be statement of the shall be a statement o$ samedocument.

laccepttheaforesaidterms& conditions and this appointment letter. Is hall keep the contents of this document confidential.

Signature: for the sumation Name: Umesh kumation Date: 01-02-2023



Certificate

This is to certify that Mr. Umesh Kumar, a student of Centurion University of Technology and Management, Paralakhemundi, studying in 4 th semester B.Tech Phytopharmaceuticals, has successfully completed his summer training in commercial supercritical extraction unit of Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odisha.

The duration of his summer training was from 28 th May to 28 th June 2022. During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him/her all the success in future endeavors.

Asur fund.

For Gram Tarang Foods PVT Ltd.

Mr. Ashish Panda Director, Gram Tarang Foods PVT Ltdi Parlakhemundi, Gajapati, Odisha.





July 14, 2023

CERTIFICATE

This is to certify that **Mr. Umesh Kumar** student of final year BTech in Phytopharmaceuticals studying at Centurion University, Odisha, has successfully completed his Internship Training in R&D Centre, Himalaya Wellness Company.

The duration of training was from June16, 2023 to July 14, 2023.

During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him all the success in future endeavors.

For Himalaya Wellness Company

Kapaurda N'll

Raghavendra V Kulkarni Associate General Manager – Talent Management



Certificate

This is to certify that Mr. Vikas Kumar, a student of Centurion University of Technology and Management, Paralakhemundi, studying in 4 th semester B.Tech Phytopharmaceuticals, has successfully completed his summer training in commercial supercritical extraction unit of Gram Tarang Foods PVT Ltd. Parlakhemundi, Gajapati, Odisha.

The duration of his summer training was from 28 th May to 28 th June 2022. During this period of training, we found him punctual, disciplined and proactive in assigned tasks and duties.

We wish him/her all the success in future endeavors.

Asher pondo.

For Gram Tarang Foods PVT Ltd.

Mr. Ashish Panda Director, Gram Tarang Foods PVT Lta. Parlakhemundi, Gajapati, Odisha.



MOLECULAR, MORPHOLOGICAL, PHYSIOLOGICAL AND BIOCHEMECAL ASSESSMENT OF RICE (*Oryza sativa L.*) VARIETIES IN RELATION TO DROUGHT TREATMENT

A Thesis submitted in partial fulfilment of the requirements for the degree of

MASTER OF SCIENCE IN BOTANY

By

RASMITA SAMANTASINGHAR



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA, INDIA MAY 2024

CERTIFICATE

This is to certify that the thesis entitled "MOLECULAR, MORPHOLOGICAL, PHYSIOLOGICAL AND BIOCHEMICAL ASSESSMENT OF RICE (Oryza sativa L.) VARIETIES IN RELATION TO DROUGHT TREATMENT" being submitted to the faculty of Botany, Centurion University of Technology and Management is a bonafide work of MS. RASMITA SAMANTASINGHAR, carried out under my / our supervision, is in accordance with the standards prescribed by the University for the award of the degree of Master of Science in Botany of this University. It is to further certify to the best of my / our knowledge, that this work has not been submitted earlier in this institute and the university or elsewhere for the award of any degree or diploma.

SIGNATURE (Dr. Rukmini Mishra) HEAD OF DEPARTMENT OF BOTANY PO.0 Department of Eatany

CENTURION UNITER OF TECHNOLUGY & VANA & WEAT Bhubanaswin, Jalisha

Signature of Supervisor Dr. Madhusmita Barik Assistant Professor Department of Botany School of Applied Sciences CUTM, Odisha.

SIGNATURE (Dr. Yashaswi Nayak)

DEAN OF THE SCHOOL

DEPARTMENTAL SEAL

ASSESSMENT OF MORPHO-PHYSIOLOGICAL, BIOCHEMICAL TRAITS AND GENETIC MARKERS IN RICE (Oryza sativa L.) UNDER CONTROL AND DROUGHT STRESS CONDITIONS AT VEGETATIVE STAGE

A Thesis submitted in partial fulfilment of the requirements for the degree of

> MASTER OF SCIENCE IN BOTANY

> > By

PUJARANI MOHAPATRA



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA, INDIA

MAY 2024

CERTIFICATE

This is to certify that the thesis entitled "ASSESSMENT OF MORPHO-PHYSIOLOGICAL, BIOCHEMICL TRAITS AND GENETIC MARKERS IN RICE (Oryza sativa L.) UNDER CONTROL AND DROUGHT STRESS CONDITIONS AT VEGETATIVE STAGE" being submitted to the faculty of Botany, Centurion University of Technology and Management is a bonafide work of MS. PUJARANI MOHAPATRA, carried out under my / our supervision, is in accordance with the standards prescribed by the university for the award of the degree of Master of Science in Botany of this University. It is to further certify to the best of my / our knowledge, that this work has not been submitted earlier in this institute and the university or elsewhere for the award of any degree or diploma.

SIGNATURE (Dr. Rukmini Mishra) HEAD OF DEPARTMENT OF BOTANY H.O.D

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SIGNATURE (Dr. Yashaswi Nayak) DEAN OF THE SCHOOL

DEPARTMENTAL SEAL

Growth and Development of Raddish (Raphanus Sativus L.) In Different Soil Medium

A Dissertation submitted in partial fulfillment of the requirements For the degree of

MASTER OF SCIENCE

IN

BOTANY

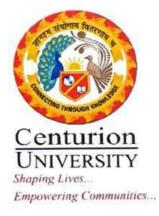
By

MS. NIKITA ROUT

Registration No.: 220705170004

Under the supervision of

Dr. SAGARIKA PARIDA



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

ODISHA, INDIA MAY 2024



School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA

CERTIFICATE

This is to certify that the dissertation entitled "Growth And Development of Raddish (*Raphanus Sativus* L.) In Different Soil Medium" is a bonafide work done by Ms. Nikita Rout of M.Sc. (Botany) bearing Registration No. 220705170004 in partial fulfillment for the award of the degree of Master of Science in Botany, School of Applied Sciences of Centurion University of Technology and Management, Odisha. The project work done and the report satisfy the requirements for the award of the degree mentioned.

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i

ALLELOPATHIC EFFECT OF AQUEOUS EXTRACT OF Parthenium hysterophorus ON SEED GERMINATION AND SEEDLING GROWTH OF Vigna mungo

A Thesis submitted in partial fulfillment of the requirements for the award of the Degree of

MASTER OF SCIENCE

IN

BOTANY

by

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CERTIFICATE

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Department of Botany Susceed of Applied Sciences CENTURION UNITERSTOR STECHNOLOGY & WANE STEAM Bhisparies we Drispe

POTENTIAL ROLE OF AMARANTHUS AND BLACK GRAM INTERCCROPPING SYSTEM TO IMPROVE SOIL FERTILITY FOR SUSTAINABLE AGRICULTURE

A Thesis submitted in partial fulfillment of

the requirements for the award of the

Degree of

MASTER OF SCIENCE

In

BOTANY

by

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MAY 2024



School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, ODISHA

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i

Gyerjon Mahalik Supervisor

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Department of Botany Subtral of Apriled Sciences CENTURION UNIVERSITICS TO TECHNOLOGY & MANA # No. 51 Shubanes war. Onisha

ALLELOPATHIC EFFECT OF AQUEOUS EXTRACT OF Alternantherra sessilis ON SEED GERMINATION AND SEEDLING GROWTH OF Vigna radiata

A Thesis submitted in partial fulfillment of the requirements for the award of the Degree of

MASTER OF SCIENCE

IN

BOTANY

by

MS. LAXMIPRIYA MOHAUTI Registration No.: 220705170009

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DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, ODISHA MAY 2024



School of Applied Sciences

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, ODISHA

<u>CERTIFICATE</u>

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Gyanjan Mahalik 20105/2024

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CENTURION UNITARS OF TECHNOLOGY & VANA & West Bhubanawwa Orisha

GROWTH PERFORMANCE OF CHILLI (Capsicum annuum L.) UNDER DIFFERENT SOIL OR PLANTING MEDIUM

A Dissertation submitted in partial fulfillment of the requirements For the degree of

MASTER OF SCIENCE IN BOTANY

By

MS. SUBHASHREE JENA

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Dr. SAGARIKA PARIDA



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ODISHA, INDIA MAY 2024



School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA

CERTIFICATE

This is to certify that the dissertation entitled "Growth Performance of Chilli (*Capsicum annuum* L.) Under Different Soil or Planting Medium" is a bonafide work done by Ms. Subhashree Jena of M.Sc. (Botany) bearing Registration No.220705170015 in partial fulfillment for the award of the degree of Master of Science in Botany, School of Applied Sciences of Centurion University of Technology and Management, Odisha. The project work done and the report satisfy the requirements for the award of the degree mentioned.

i

Supervisor Proto 23/05/24

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Dr. Rukmini Mishra Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha POD Department of Botany Scient at 6 patient Sciences CENTURION UNIVERSITY IECHNOLOGY & WARE SWEET Growth of coriandrum sativum L. in different soil medium

A Dissertation submitted in partial fulfillment of the requirements For the degree of

> MASTER OF SCIENCE IN BOTANY

> > By

MRS. TANMAYI PRIYADARSINI JENA

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This is to certify that the dissertation entitled "Growth of Coriandrum sativum L. In Different Soil Medium" is a work done by Tanmayi Priyadrsini Jena (Botany) bearing Registration No. 220705170017 in partial fulfilment for the award of the degree of Master of Science in Botany, School of Applied Sciences of Centurion University of Technology and Management, Odisha. The project work done and the report satisfy the requirements for the degree award mentioned.

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CENTURION UNIGERS OF TECHNOLOGY & NAME WENT Bhubanawar Ortisna

A Comparative Study on the Cultivation and Growth Of Abelmoschus Esculentus (Lady Finger)

A Dissertation submitted in partial fulfillment of the requirements For the degree of

MASTER OF SCIENCE IN BOTANY

By

MS. SWAGATIKA NAYAK

Registration No.: 220705170021

Under the supervision of

Dr. SAGARIKA PARIDA



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ODISHA, INDIA MAY 2024



School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA

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i

EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES

A Thesis submitted in partial

fulfillment of the requirements for the

award of the Degree of

MASTER OF SCIENCE In Botany

by

Mr. Shubham Khamari Regd. No.-220705170022

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CERTIFICATE

This is to certify that the thesis entitled "EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES" being submitted to the faculty of SoAS, Centurion University of Technology and Management is a bonafide work of Mr. SHUBHAM KHAMARI carried out under my / our supervision, is in accordance with the standards prescribed by the university for the award of the degree of Master of Science in Botany of this University. It is to further certify to the best of my / our knowledge, that this work has not been submitted earlier in this institute and the university or elsewhere for the award of any degree or diploma.

Signature of Supervisor (Dr. Srimay Pradhan) Assistant Professor, Department of Botany, School of Applied Sciences, Centurion University of Technology & Management,

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Assistant Professor, Head of Department, Department of Post-Harvest Technology, Central Agricultural University,College of Horticulture and Forestry, Pasighat, Arunachal Pradesh, India

(Dr. Rukmini Mishra) HEAD OF THE DEPARTMENT H.O.D Department of Botany Suscel of Apatied Sciences CENTURION UNICEPS: TO TECHNOLOGY & NAME & WENT Bhy Daties www. Orlisitia

(Dr. Yashaswi Nayak) DEAN OF THE SCHOOL

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CHARACTERIZATION OF BIOCHEMICAL ACTIVITIES OF RHIZOSPHERIC AND ENDOPHYTIC BACTERIA ISOLATED FROM THE RHIZOME OF BLACK TURMERIC (Curcuma caesia Roxb.)

A Thesis submitted in the partial fulfilment of the requirements for the award of the Degree of

MASTER OF SCIENCE

IN

BOTANY

by

MS. PUSPITA ROUT

Registration No.: 220705170024

UNDER THE SUPERVISION OF

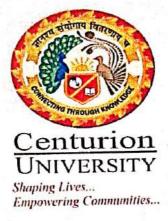
DR. GYANRANJAN MAHALIK



DEPARTMENT OF BOTANY

SCHOOL OF APPLIED SCIENCES

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School of Applied Sciences

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, ODISHA

CERTIFICATE

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Supervisor
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 Associate Professor
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Dr. Rukmini Mishra Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha

P O.D Department of Botany

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ANALYSIS OF THE BIOCHEMICAL PROCESS ASSOCIATED WITH CULTIVATING SPINACH (Spinacia oleracea) USING CONVENTIONAL AND MODERN AGRICULTURAL METHODS

A Thesis submitted in partial fulfilment of the requirements for the award of the Degree of

MASTER OF SCIENCE

IN

BOTANY

by

MS. LIPSA MISHRA Registration No.: 220705170025

UNDER THE SUPERVISION OF

DR. GYANRANJAN MAHALIK



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, ODISHA MAY 2024



School of Applied Sciences

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, ODISHA

CERTIFICATE

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310512024 Supervisor

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EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES

A Thesis submitted in partial

fulfillment of therequirements for the

award of the Degree of

MASTER OF SCIENCE In Botany

by

Ms. Archana Mohanty Regd. No.-220705170026

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A Thesis submitted in partial

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by

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Signature of Supervisor (Dr. Srimay Pradhan) Assistant Professor, Department of Botany, School of Applied Sciences, Centurion University of Technology & Management, Jatni, Khurdha, Odisha, India

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(Dr. Rukmini Mishra)

HEAD OF THE DEPARTMENT POD Department of Botany Sciencel of Applied Sciences CENTURION JAMESES OF TECHNOLOGY & VANA AND AND Bhappingsway, Orisina

(Dr. Yashaswi Nayak) DEAN OF THE SCHOOL

I.

GROWTH AND MINERAL COMPOSITION OF Spinacia oleracea L. LEAFY VEGETABLES GROWN IN DIFFERENT MEDIA

A Dissertation submitted in partial fulfillment of the requirements For the degree of

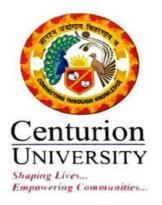
MASTER OF SCIENCE IN BOTANY

By

PADMINI NANDA Registration No.: 220705170029

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Dr. SAGARIKA PARIDA



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

ODISHA, INDIA MAY 2024



School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA

CERTIFICATE

This is to certify that the dissertation entitled "Growth and Mineral Composition of *spinacia* oleracea **l. Leafy Vegetables Grown in Different Media**" is a bonafide work done by Ms. Padmini Nanda of M.Sc. (Botany) bearing Registration No.220705170029 in partial fulfillment for the award of the degree of **Master of Science in Botany**, School of Applied Sciences of Centurion University of Technology and Management, Odisha. The project work done and the report satisfy the requirements for the award of the degree mentioned.

Supervisor

Dr. Sagarika Parida Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha

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Dr. Rukmini Mishra Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha PO.D Department of Botany Scient of Botany

EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES

A Thesis submitted in partial fulfillment of the requirements for the award of the Degree of

MASTER OF SCIENCE In Botany

by

Ms. Moumita Priyadarsini Regd. No.-220705170032

Under the Supervision of

Dr. Srimay Pradhan & Dr. Yengkhom Disco Singh



CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENTODISHA

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This is to certify that the thesis entitled "EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES" being submitted to the faculty of SoAS, Centurion University of Technology and Management is a bonafide work of MS. MOUMITA PRIYADARSINI carried out under my / our supervision, is in accordance with the standards prescribed by the university for the award of the degree of Master of Science in Botany of this University. It is to further certify to the best of my / our knowledge, that this work has not been submitted earlier in this institute and the university or elsewhere for the award of any degree or diploma.

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Signature of Supervisor (Dr. Srimay Pradhan) Assistant Professor, Department of Botany,

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Signature of Co-Supervisor (Dr. Yengkhom Disco Singh) Assistant Professor, Head of Department,

Department of Post-Harvest Technology, Central Agricultural University,College of Horticulture and Forestry, Pasighat, Arunachal Pradesh, India

2 Mistre

(Dr. Rukmini Mishra) HEAD OF THE DEPARTMENT H.O.D Department of Botany School of Applied Sciences CENTURION UNIVERSITY TECHNOLOGY & WAAAAAWENT Bhubaneswar, Odisna

(Dr. Yashaswi Nayak) DEAN OF THE SCHOOL

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> MASTER OF SCIENCE In Botany

> > by

Ms. Manisha Routray

Regd. No.-220705170034

Under the Supervision of

Dr. Srimay Pradhan & Dr. Yengkhom Disco Singh



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Signature of Supervisor (Dr. Srimay Pradhan) Assistant Professor, Department of Botany,

School of Applied Sciences, Centurion University of Technology & Management, Jatni, Khurdha, Odisha, India

Signature of Co-Supervisor (Dr. Yengkhom Disco Singh)

Assistant Professor, Head of Department, Department of Post-Harvest Technology, Central Agricultural University,College of Horticulture and Forestry, Pasighat, Arunachal Pradesh, India

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(Dr. Rukmini Mishra) HEAD OF THE DEPARTMENT H O.D Department of Botany Susceed of Spatied Sciences CENTURION UNICERST OF TECHNOLOGY & MANA WEAT Bhitpaties was Ordising

(Dr. Yashaswi Nayak) DEAN OF THE SCHOOL

INFLUENCE OF CONVENTIONAL AND SUSTAINABLE AGRICULTURAL PRACTICES ON THE DEVELOPMENT, NUTRITIONAL VALUE AND HARVEST OF THE CORIANDER (Coriandrum sativum) PLANT

A Thesis submitted in partial fulfilment of the requirements for the award of the degree of

MASTER OF SCIENCE IN BOTANY

By Ms. TANUSMITA DAS Registration No:220705170035

Under the supervision of DR. GYANRANJAN MAHALIK



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA, INDIA



School of Applied Sciences

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT,

ODISHA

CERTIFICATE

This is to certify that the dissertation entitled "Influence of conventional and sustainable agricultural practices on the development, nutritional value and harvest on the coriander (Coriandrum sativum) plant" being submitted to the faculty of Botany, Centurion University of Technology and Management is a bonafide work of MS. TANUSMITA DAS of M.Sc. Botany bearing Registration No. 220705170035, carried out under my supervision, is in accordance with the standards prescribed by the university for the award of the degree of Master of Science in Botany of this University. It is to further certify to the best of my knowledge, that this work has not been submitted earlier in this institute and the university or elsewhere for the award of any degree or diploma.

- Mahalik Supervisor 22/05

Dr. Gyanranjan Mahalik Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Associate Professor School of Technology and Department of Botany School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, Odisha, India

Rulish

Dr. Rukmini Mishra Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha

HO.D

Department of Botany Support of Applied Sciences CENTURION Discrets Or 15 TECHNOLOGY & MANA 2005,01 Bhitparies www. Onlisha

EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES

A Thesis submitted in partial

fulfillment of therequirements for the

award of the Degree of

MASTER OF SCIENCE In Botany

by

Mr. Sanket Behera Regd. No.-220705170042

Under the Supervision of

Dr. Srimay Pradhan

Assistant Professor, Department of Botany, School of Applied Sciences, Centurion University of Technology & Management, Jatni, Khurdha, Odisha Dr. Yengkhom Disco Singh Assistant Professor, Head of Department, Department of Post-Harvest Technology, Central Agricultural University, College of Horticulture and Forestry, Pasighat, Arunachal Pradesh



CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENTODISHA

CERTIFICATE

This is to certify that the thesis entitled "EXPLORING THE SPATIAL SENSITIVITY OF SPAD 502 FOR ASSESSING CHLOROPHYLL DISTRIBUTION ON MAIZE LEAVES" being submitted to the faculty of SoAS, Centurion University of Technology and Management is a bonafide work of MR. SANKET BEHERA carried out under my / our supervision, is in accordance with the standards prescribed by the university for the award of the degree of Master of Science in Botany of this University. It is to further certify to the best of my / our knowledge, that this work has not been submitted earlier in this institute and the university or elsewhere for the award of any degree or diploma.

i

Signature of Supervisor (Dr. Srimay Pradhan) Assistant Professor, Department of Botany, School of Applied Sciences, Centurion University of Technology & Management, Jatni, Khurdha, Odisha, India

Signature of Co-Supervisor (Dr. Yengkhom Disco Singh)

Assistant Professor, Head of Department, Department of Post-Harvest Technology, Central Agricultural University,College of Horticulture and Forestry, Pasighat, Arunachal Pradesh, India

(Dr. Rukmini Mishra) HEAD OF THE DEPARTMENT HO.D Department of Botany Subcell of Specied Sciences CENTURION Jacress C 15 15CHNOLOGY & WANF 20031 Bhuddridswin, Orisola

(Dr. Yashaswi Nayak) DEAN OF THE SCHOOL

GROWTH AND MINERAL COMPOSITION OF Trigonella foenumgraecum L. LEAFY VEGETABLES GROWN UNDER DIFFERENT SOIL CONDITIONS

A Dissertation submitted in partial fulfillment of the requirements For the degree of

MASTER OF SCIENCE IN BOTANY

By

LIPSA KUMARI DASH

Registration No.: 220705170043

Under the supervision of

Dr. SAGARIKA PARIDA



DEPARTMENT OF BOTANY SCHOOL OF APPLIED SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

ODISHA, INDIA



School of Applied Sciences CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA

CERTIFICATE

This is to certify that the dissertation entitled "Growth and mineral composition of. Trigonella foenum-graecum L. leafy vegetables grown under different soil conditions" is a bonafide work done by Ms. Lipsa Kumari Dash of M.Sc. (Botany) bearing Registration No. 220705170043 in partial fulfilment for the award of the degree of Master of Science in Botany, School of Applied Sciences of Centurion University of Technology and Management, Odisha. The project work doneand the report satisfy the requirements for the award of the degree mentioned.

i

Supervisor

Quate 23/5/24

Dr. Sagarika Parida Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha

Phistig

Dr. Rukmini Mishra Associate Professor Department of Botany School of Applied Sciences, Centurion University of Technology and Management, Odisha

H O.D Department of Botany Scienced Sciences ENTURION Jammers, C. 14 TECHNOLOGY & VANA & WEXT Bhildbaries with Ordisida



Dr. Biranchi Prasad Mishra <biranchiprasad.mishra@cutm.ac.in>

Permission for Summer Internship/Project Work.

2 messages

Tue, Apr 30, 2024 at 2:05 AM

T & DI,HAL KORAPUT <koraput.training@gmail.com> To: sujata.chakravarty@cutm.ac.in, biranchiprasad.mishra@cutm.ac.in

Dear Sir/ Madam,

We are pleased to inform you that the following students of your institution have been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| | 1.55 | Branch | Period of training |
|--------|---------------------|----------------|----------------------|
| SI. no | Name | | 15-05-24 to 14-06-24 |
| 1 | Sangeeta Panda | Aerospace Engg | |
| 2 | Swarupa Talukder | -do- | -do- |
| | Soumyaranjan Dehury | -do- | -do- |

The terms and conditions of the training is attached herewith. The concerned students of your institute may be advised strictly to adhere to the same during their Summer Internship/ Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta Sr. Manager (Trg) Training & Development Institute Hindustan Aeronautics Limited Koraput Division Odisha-763002

3 attachments

INDEMNITY BOND.pdf 202K

- REGISTRATION FORM.pdf 137K
- GENERAL INSTRUCTION-VT-2024.pdf 512K

Dr. Biranchi Prasad Mishra <biranchiprasad.mishra@cutm.ac.in> To: SANGEETA PANDA <220301230011@cutm.ac.in>

[Quoted text hidden]

Dr.Biranchi Prasad Mishra

Associate Professor. Head of the Department. Department of Aerospace Engg.,SoET. CUTM, Bhubaneswar. Ex. Quality Assurance Inspector, Helicopter Division (Chetak, Cheetah and MI-17), INDIAN AIR FORCE. Linked In Profile: https://www.linkedin.com/in/dr-biranchi-prasad-mishra-9740a9b7. ORCID ID: 0000-0003-4639-5389, SCOPUS ID: 57197658416 Web of Science Researcher ID: AAU-3925-2020

1/2

Mon, Apr 29, 2024 at 3:16 PM



Dr. Biranchi Prasad Mishra <biranchiprasad.mishra@cutm.ac.in>

Permission for Summer Internship/Project Work.

1 message

Tue, Apr 30, 2024 at 3:29 AM

1/1

T & DI,HAL KORAPUT <koraput.training@gmail.com> To: sujata.chakravarty@cutm.ac.in Cc: biranchiprasad.mishra@cutm.ac.in

Dear Sir/ Madam,

We are pleased to inform you that the following students of your institution have been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| | | Branch | Period of training |
|--------|--------------------------|----------------|----------------------|
| SI. no | Name | | 25-05-24 to 24-06-24 |
| 1 | Monalisha Puhan | CSE | -do- |
| 2 | Jigyansha Mohanty | -do- | |
| 2 | Amlan Ku. Mishra | Aerospace Engg | -do- |
| 3 | Manjeet Pratap Mohapatra | -do- | -do- |
| 4 | Manjeet Flatap Honopatia | | |

The terms and conditions of the training is attached herewith. The concerned students of your institute may be advised strictly to adhere to the same during their Summer Internship/ Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta Sr. Manager (Trg) Training & Development Institute Hindustan Aeronautics Limited Koraput Division Odisha-763002

3 attachments

GENERAL INSTRUCTION-VT-2024.pdf 512K

INDEMNITY BOND.pdf 202K

REGISTRATION FORM.pdf 17 137K

Centurion University of Technology and Management Mail - Fwd: Permission for Summer Internship/Project Work.



Ranjan Ballarsingh <ranjan.ballarsingh@cutm.ac.in>

Fwd: Permission for Summer Internship/Project Work.

Aniyachand Panda <aniyachand.panda@cutm.ac.in> To: Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fri, Jun 7, 2024 at 9:00 AM

----- Forwarded message ------From: Dr. Biranchi Prasad Mishra

biranchiprasad.mishra@cutm.ac.in> Date: Thu, Jun 6, 2024 at 4:47 PM Subject: Fwd: Permission for Summer Internship/Project Work. To: Aniyachand Panda <aniyachand.panda@cutm.ac.in>

----- Forwarded message ------From: Dr. Biranchi Prasad Mishra

biranchiprasad.mishra@cutm.ac.in> Date: Mon, 29 Apr 2024, 3:15 pm Subject: Fwd: Permission for Summer Internship/Project Work. To: SAMBIT MOHANTY <220301230029@cutm.ac.in>

-- Forwarded message ------From: T & DI,HAL KORAPUT <koraput.training@gmail.com> Date: Mon, Apr 29, 2024 at 2:17 PM Subject: Permission for Summer Internship/Project Work. To: <sujata.chakravarty@cutm.ac.in> Cc: <biranchiprasad.mishra@cutm.ac.in>

Dear Sir/ Madam,

We are pleased to inform you that the following students of your institution have been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| SI. no | Name | Branch | Period of training |
|--------|------------------------|----------------|----------------------|
| 1 | Sambit Ku. Panda | Aerospace Engg | 25-05-24 to 24-06-24 |
| 2 | Dibyani Dalai | -do- | -do- |
| 3 | Sambit Mohanty | -do- | -do- |
| 4 | Priyanshu Samal | -do- | -do- |
| 5 | Romio Nayak | -do- | -do- |
| 6 | Sneharpita Mohapatra | -do- | -do- |
| 7 | Dimpal Nayak | -do- | -do- |
| 8 | Prajna Paramita Mahali | -do- | -do- |
| 9 | Subhranshu Sabat | -do- | -do- |

The terms and conditions of the training is attached herewith. The concerned students of your institute may be advised strictly to adhere to the same during their Summer Internship/ Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta

Centurion University of Technology and Management Mail - Fwd: Permission for Summer Internship/Project Work.



2:26 PM

Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fwd: Permission for Summer Internship/Project Work.

Aniyachand Panda <aniyachand.panda@cutm.ac.in> To: Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fri, Jun 7, 2024 at 9:00 AM

--- Forwarded message ------From: Dr. Biranchi Prasad Mishra
biranchiprasad.mishra@cutm.ac.in> Date: Thu, Jun 6, 2024 at 4:42 PM Subject: Fwd: Permission for Summer Internship/Project Work. To: Aniyachand Panda <aniyachand.panda@cutm.ac.in>

--- Forwarded message ------From: Dr. Biranchi Prasad Mishra

biranchiprasad.mishra@cutm.ac.in> Date: Thu, 9 May 2024, 11:22 am Subject: Fwd: Permission for Summer Internship/Project Work. To: ALOK KUMAR MUDULI <220301230031@cutm.ac.in>

- Forwarded message ------From: T & DI,HAL KORAPUT <koraput.training@gmail.com> Date: Thu, 9 May 2024, 10:35 am Subject: Permission for Summer Internship/Project Work. To: <sujata.chakravarty@cutm.ac.in>, <biranchiprasad.mishra@cutm.ac.in>

Dear Sir/ Madam,

We are pleased to inform you that the following student of your institution has been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| SI no. | Name | Branch | Period of training |
|--------|---------------------|-----------|----------------------|
| 1 | Mr. Alok Ku. Muduli | Aerospace | 25-05-24 to 24-06-24 |

The terms and conditions of the training is attached herewith. The concerned student of your institute may be advised strictly to adhere to the same during his Summer Internship / Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta Sr. Manager (Trg) Training & Development Institute Hindustan Aeronautics Limited **Koraput Division** Odisha-763002

3 attachments

INDEMNITY BOND.pdf 202K



Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fwd: Permission for Summer Internship/Project Work.

Aniyachand Panda <aniyachand.panda@cutm.ac.in> To: Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fri, Jun 7, 2024 at 9:00 AM

From: Dr. Biranchi Prasad Mishra <biranchiprasad.mishra@cutm.ac.in> Date: Thu, Jun 6, 2024 at 4:43 PM Subject: Fwd: Permission for Summer Internship/Project Work. To: Aniyachand Panda <aniyachand.panda@cutm.ac.in>

From: **Dr. Biranchi Prasad Mishra**

biranchiprasad.mishra@cutm.ac.in>

Date: Wed, 15 May 2024, 4:14 pm

Subject: Fwd: Permission for Summer Internship/Project Work.

To: MILAN KUMAR BEHERA <220301230010@cutm.ac.in>

Dear Milan, Good afternoon..!! This is for your kind information and necessary actions for Doccuments.

Dr. Biranchi Prasad Mishra Associate Professor. HoD, Aerospace Engineering.

From: **T & DI,HAL KORAPUT** <koraput.training@gmail.com> Date: Tue, 14 May 2024, 3:35 pm Subject: Permission for Summer Internship/Project Work. To: <sujata.chakravarty@cutm.ac.in>, <biranchiprasad.mishra@cutm.ac.in>

Dear Sir/ Madam,

We are pleased to inform you that the following student of your institution has been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| SI no. | Name | Branch | Period of training |
|--------|----------------------|-----------|----------------------|
| 1 | Mr. Milan Ku. Behera | Aerospace | 01-06-24 to 01-07-24 |

The terms and conditions of the training is attached herewith. The concerned student of your institute may be advised strictly to adhere to the same during his Summer Internship / Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta Sr. Manager (Trg) Training & Development Institute Hindustan Aeronautics Limited Koraput Division



Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fwd: Permission for Summer Internship/Project Work. 1 message

Aniyachand Panda <aniyachand.panda@cutm.ac.in> To: Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in> Thu, Jun 6, 2024 at 2:29 PM

------ Forwarded message ------From: Dr. Biranchi Prasad Mishra <biranchiprasad.mishra@cutm.ac.in> Date: Fri, 31 May, 2024, 17:15 Subject: Fwd: Permission for Summer Internship/Project Work. To: PRITHWIJIT BOSE <210301230006@cutm.ac.in>, MANEPALLI PAVAN KUMAR <210301230002@cutm.ac.in> Cc: Aniyachand Panda <aniyachand.panda@cutm.ac.in>

Dear Students. Good AN. For your information and necessary actions for documentations..

----- Forwarded message ------From: T & DI, HAL KORAPUT <koraput.training@gmail.com> Date: Fri, May 31, 2024 at 1:00 PM Subject: Permission for Summer Internship/Project Work. To: <sujata.chakravarty@cutm.ac.in>, <biranchiprasad.mishra@cutm.ac.in>

Dear Sir/ Madam,

We are pleased to inform you that the following students of your institution have been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| SI. no | Name | Branch | Period of training |
|--------|-----------------------|-----------|----------------------|
| 1 | Manepalli Pavan Kumar | Aerospace | 15-06-24 to 15-07-24 |
| 2 | Prithwijit Bose | -do- | -do- |

The terms and conditions of the training is attached herewith. The concerned students of your institute may be advised strictly to adhere to the same during their Summer Internship/ Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta Sr. Manager (Trg) Training & Development Institute Hindustan Aeronautics Limited Koraput Division Odisha-763002

Dr.Biranchi Prasad Mishra

Associate Professor. Head of the Department. Department of Aerospace Engg., SoET. CUTM, Bhubaneswar. Ex. Quality Assurance Inspector, Helicopter Division (Chetak, Cheetah and MI-17), INDIAN AIR FORCE. Linked In Profile: https://www.linkedin.com/in/dr-biranchi-prasad-mishra-9740a9b7.

Centurion University of Technology and Management Mail - Fwd: Permission for Summer Internship/Project Work.



Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Fwd: Permission for Summer Internship/Project Work.

Aniyachand Panda <aniyachand.panda@cutm.ac.in> To: Ranjan Baliarsingh <ranjan.baliarsingh@cutm.ac.in>

Thu, Jun 6, 2024 at 2:29 PM

Forwarded message ------From: **Dr. Biranchi Prasad Mishra** <biranchiprasad.mishra@cutm.ac.in> Date: Fri, 31 May, 2024, 17:16 Subject: Fwd: Permission for Summer Internship/Project Work. To: BASANTA KUMAR SAHU <210301230003@cutm.ac.in> Cc: Aniyachand Panda <aniyachand.panda@cutm.ac.in>

Dear Basant, Good AN. For your information and necessary actions for documentations..

From: **T & DI,HAL KORAPUT** <koraput.training@gmail.com> Date: Fri, May 31, 2024 at 3:55 PM Subject: Permission for Summer Internship/Project Work. To: <sujata.chakravarty@cutm.ac.in>, <biranchiprasad.mishra@cutm.ac.in>

Dear Sir/ Madam,

We are pleased to inform you that the following student of your institution has been permitted to undergo Summer Internship/ Project Work/ Vocational Training at our organization as per the schedule given below:

| SI no. | Name | Branch | Period of training |
|--------|----------------------|-----------|----------------------|
| 1 | Mr. Basanta Ku. Sahu | Aerospace | 15-06-24 to 15-07-24 |

The terms and conditions of the training is attached herewith. The concerned student of your institute may be advised strictly to adhere to the same during his Summer Internship / Project Work/ Vocational Training at HAL, Koraput Division, Sunabeda, Odisha.

Warm Regards,

Ravi Prakash Gupta Sr. Manager (Trg) Training & Development Institute Hindustan Aeronautics Limited Koraput Division Odisha-763002

Dr.Biranchi Prasad Mishra Associate Professor. Head of the Department. Department of Aerospace Engg.,SoET. CUTM, Bhubaneswar. Ex. Quality Assurance Inspector, Helicopter Division (Chetak,Cheetah and MI-17),INDIAN AIR FORCE. Linked In Profile: https://www.linkedin.com/in/dr-biranchi-prasad-mishra-9740a9b7.

https://mail.google.com/mail/u/0/?ik=315f858ad2&view=pt&search=all&permthid=thread-f:1801101675228011536&simpl=msg-f:18011016752280... 1/2

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मानब संस्थान विभाग हेनिफाप्टर प्रभाग (हेका) हिन्दुस्तान एरोनाटिक्स लिमिटेड प्रोस्ट केम सन्द्रम 1790, बेंगलून - 560017, जात



HR DEPARTMENT HELICOPTER DIVISION (HC) HINDUSTAN AERONAUTICS LIMITED Post Bag Ho. 1700, Bangalore-560 017, India Ph. (mmg) - 91-86-22117841, 2213 2918 Fax (form) - 91-86-22114717

(16 May. 2024

H/A/HR/CM (PR)/76/2024

The Dean SoET. Centurion University. Odisha

Dear Sir/Madam,

Sub: Internship at HAL, Helicopter Division

Reference is made to your letter dated 19.03.2024 requesting for Internship for the following students at HAL-Helicopter Division, Bengaluru:-

i) Anuvab Pattnaikii) C S Destine Deep

2. We are pleased to accept the students to undergo Internship at HAL- Helicopter Division, Bengaluru from 20.05.2024 to 19.06.2024 subject to the following Terms & Conditions:-

- a) The internship/ project is purely on No-Pay-No-Fee-Basis;
- b) Only Bonafide student(s)of the institution should be sponsored ;
- c) The student(s) should be of Indian Nationality ;
- d) The student(s) will strictly abide by the Rules & Regulations of the Company with respect to Gate procedures, shift timings, intervals, Security norms, etc.
- e) The Company will not be in a position to provide Lodging. Boarding & Transport facilities and as such they have to make their own arrangements ;
- f) In the event the student(s) meet(s) with any accident within the factory premises. Company will not be liable to pay any compensation;
- g) The student(s)should produce self-attested <u>two Recent stamp size</u> photographs;

h) <u>The area of Training being classified one, the students are required to</u> <u>produce a Police Verification Report from Superintendent of Police /</u> <u>Commissioner of Police only in the format enclosed (original & photo copy) with</u> <u>regard to their character and antecedents from their respective jurisdiction.</u> <u>They should also submit Character & Conduct Certificate in original, issued by</u> <u>the Head of the Institution</u>;

पंजीकृत कार्यलय : 15/1, कब्बन रोड, बेंगलूर - 560001, भारत Registered Office: 15/1, Cubbon Road, Bangalore-560 001, India CIN: U35301KA1963GOI001622 E(#): hr.hcop@hal-india.com

4:28 PM

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Ruja Risbord Notopolio 4021/4004

भारत मरकार, रक्षा मंत्रालय रक्षा अनुसंधान तथा विकास संगठन गैस टरबाइन अनुसंधान स्थापन सी.वी.रामन नगर पत्र पेटी सं. 9302, बेंगलूरु - 560093 संदर्भ सं. Ref No: GTRE/HRD/028



Government of India, Ministry of Defence Defence Research & Development Organization GAS TURBINE RESEARCH ESTABLISHMENT C.V. Raman Nagar Post Box No. 9302, Bangalore - 560 093

दिनांगः Dale : 30th Apr 2024

To,

Dr. Sujata Chakravarty, Dean SoET, Centurion University of Technology & Management, Jatni, BBSR, Khurda, Odisha – 752050

Sir / Madam,

विषय/Sub: Internship – B.Tech (Aerospace Engineering) संदर्भसं./Ref: Centurion University. Ir No.CUTM/BC/DO/SIP/291/2024 & CUTM/BC/DO/SIP/291/2024.dt.24/04/2024.

With reference to your letter cited above, permission has been granted by the Director, GTRE in respect of the following **B.Tech** Students to carry out Internship through on-line/off-line for a period of **4 Weeks** during 01st Jun 2024 - 30th Jun 2024 at GTRE:-

| S/No. | Name of the Student(s) | Reg No. |
|-------|----------------------------|--------------|
| (i) | Mr. Swadhin Maharana | 210301231010 |
| (ii) | Mr. Satya Narayan Maharana | 210301231011 |

2. The above student(s) is-/ are requested to report for training / confirm his / her / their acceptance within 20 days from the date of issue of this letter, failing which the permission for training at GTRE will be cancelled.

3. The following points may kindly be noted, if opt for OFF-LINE training:

- (a) The individual(s) is / are required to bring one Stamp-size & two Passport size photos, Police Verification Certificate and copy of Aadhar Card at the time of reporting (Two sets).
- (b) On completion of the Project work, Project Completion Report is to be submitted to HRD of GTRE for scrutiny and the Certificate be obtained only from HRD.
- (c) On arrival, the students have to report to HRD Division at GTRE for further guidance.
- (d) A set of documents to be completed by students is attached.

Thanking you,

Encls : (Set arms is be completed) शैलजा एस, वैज्ञानिक-Shylaja S, Scientist स.नि. (मा.सं.वि.) Group Director (HRD) कृते निदेशक /For Director दूरमाय TELE-0804-25040900 केक्स FAX: 080 2524 1507 ई-मेल email: hrd.gtre@gov.in

1/1

DTS/2.2.1/P02/F05

NATIONAL AEROSPACE LABORATORIES BANGALORI 560.017

DIRECTOR'S TECHNICAL SECRETARIAT (DTS)

DIS/HRDG/PWT

DATE 27/5/24

OFFICE MEMORANDUM

The Director, CSIR- National Aerospace Laboratories, Bangalore has been pleased to accord Practical Training - Project Work facilities fpr MI- M ech MCA-BI-/B ech/MSc to the following students Staff Lecturer

1 Name of the STUDENT TRAINEE

Khuchi Francia Tabel 800

2. DIVISION

Hr. Numin Duga, PS. RAVER O inhunger eu.

3 NAME OF THE INSTITUTION COLLEGE

4 DATE OF COMMENCEMENT

5. DATE OF COMPLETION

During the period of training the above trainee will have to abide by the rules and regulations of the Laboratory and will be under the administrative control of the Director, NAL Bangalore.

The training will be :

Without any financial commitment of the part of the Laboratory.

At the risk of the traince and NAL will not be responsible for any accident, loss or injury that the traince may suffer during the course of the training.

2715124

117124

Dr. Harish Barshilia

Chief Scientist & Head, DTS

PS _____. Traince should contact KTMD office atleast two days before the completion of their training Project work to formalities

Cc. 1 HOD/Project Leader at NAL 3 Distitution - College Security Officer to issue ID eard
 Students/Trainee concerned

BONAFIDE CERTIFICATE

Certified that this project report Genome-wide Identification and Characterization of CRK Gene Family in Watermelon (Citrullus Lanatus) is the bonafide work of "SOHAM JYOTI GHOSH" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

(Dr. Satyabrata Nanda) Associate Professor, Dept. of Biotechnology

Certified that the above mentioned project has been duly carried out as per the norms of the college and statutes of the university.

> SIGNATURE (Dr. Ranjan Kumar Sahoo) HEAD OF THE DEPARTMENT Professor of Biotechnology

BONAFIDE CERTIFICATE

Certified that this project report "Isolation and characterization of endophytic bacteria from leaves of *Lantana camara* L." is the bonafide work of "Sneha Maity" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

Machush

(Dr. Madhusmita Pradhan) Assistant Professor Dept. of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

SIGNATURE (Dr. Ranjan Kumar Sahoo)

Head, Department of Biotechnology, SoET, CUTM, Bhubaneswar Campus

BONAFIDE CERTIFICATE

Certified that this project report "CELLULOLYTIC BACTERIA ISOLATION AND SCREENING OF ENZYME PRODUCTION FROM COMPOST OF KITCHEN WASTE" is the bonafide work of "AMIT KUMAR SAMAL" who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

Mach 5.24

SIGNATURE DR. MADHUSMITA PRADHAN Associate Professor, Department of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

SIGN

Dr. Ranjan Kumar Sahoo HEAD OF THE DEPARTMENT

DEPARTMENT SEAL

BONAFIDE CERTIFICATE

Certified that this project report Microbial Characterization of Spoiled Bananas Collected from Local Market in Bhubaneshwar is the bonafide work of "BAISHAKHI MOHANTY" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

Nadhusni

Asst. Professor of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

> SIGNATURE (Dr. Ranjan Kumar Sahoo)

HEAD OF THE BIOTECHNOLOGY DEPARTMENT

BONAFIDE CERTIFICATE

Certified that this project report "MICROBIAL SCREENING OF SPOILED BREAD is the bonafide work of "K.SOMWYA" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

Hadhminute Dice

(Dr. Madhusmita Pradhan) Assistant Professor Dept. of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university

> SIGNATURE (Dr. Ranjan Kumar Sahoo)

Head of Biotechnology Department

BONAFIDE CERTIFICATE

Certified that this project report "Isolation and characterization of endophytes from root nodules of *Mimosa Pudica*" is the bonafide work of "SUSHREE PRATIKSHYA BEHERA" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

SIGNATURE (Dr. Madhusmita Pradhan) Assistant Professor, Dept. of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

SIGNATURE (Dr. Ranjan Kumar Sahoo)

Head, Department of Biotechnology, SoET, CUTM, Bhubaneswar Campus

BONAFIDE CERTIFICATE

Certified that this project report "Genome-wide survey and analysis of *CRK* gene family in *Lagenaria siceraria*" is the bonafide work of "PREETINANDA SAHOO" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

(Dr. Satyabrata Nanda) Associate Professor, Dept. of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

> SIGNATURE (Dr. Ranjan Kumar Sahoo)

Head of Biotechnology Department

BONAFIDE CERTIFICATE

Certified that this project report Performance Enhancement *Boerhavia Diffusa* Plant Extract and Its Impact On Mutated Proteins Involved in Type 1 Nephrotic Syndrome: An In Silico Approach is the bonafide work of "SUSHREE SANGITA SAHOO" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

2-415/24

SIGNATURE (Dr. SATYA NARAYAN SAHU) Assistant Professor of School of Biotechnology

Certified that the above mentioned project has been duly carried out as per the norms of the college and statutes of the university.



(Dr. RANJAN KUMAR SAHOO)

Head of the Biotechnology department

DEPARTMENT OF BIOTECHNOLOGY SCHOOL ENGINEERING AND TECHNOLOGY BHUBANESWAR CAMPUS BONAFIDE CERTIFICATE

Certified that this project report "Food Delivery Website" is the Bonafide work of "RICHA MOHANTY" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

(CHITTARA

Assistant Professor of Computer Science and Engineering

Certified that the above -mentioned project has been duly carried out as per the norms of the college and statues of the university.

SIGNRO

(Dr. Ranjan Kumar Sahoo) Head of Biotechnology Department

BONAFIDE CERTIFICATE

Certified that this project report "Ecommerce Website" is the bonafide work of "PLABANI JENA" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

RoshmiRoymhout SIGNATURE

Mr. Rashmiranjan rout Software Developer at OMUNI PVT LTD(Shiprocket)

Certified that the above -mentioned project has been duly carried out as per the norms of the college and statues of the university.

SIGNRag

Dr. Ranjan kumar sahoo Head of the department of biotechnology

BONAFIDE CERTIFICATE

Certified that this project report "*Polymorphism studies for the variable d loop of chicken varieties in various region's of odisha*" is the bonafide work of BHUPESH DEEP who carried out the project work under my supervision. this is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

(Dr. Satyabrata Nanda) Associate Professor, Dept of biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

SIGN

(Dr. Ranjan Kumar Sahoo) HEAD OF THE DEPARTMENT

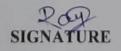
BONAFIDE CERTIFICATE

Certified that this project report "Development of Plant based Phytochemicals on Chilli Leaf Curl Disease: A Therapeutic in Silico work" is the bonafide work of "Gollapalli Baby Suma" who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

Amimesh Patrick

SIGNATURE (Dr. Animesh Pattnaik) (Research Associate, Department of Botany)

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.



(Dr. Ranjan Kumar Sahoo) HOD, Department of Biotechnology

DEPARTMENT SEAL

DEPARTMENT OF BIOTECHNOLOGY

CENTURION UNIVESITY OF TECHNOLOGY & MANAGEMENT: ODISHA

BONAFIDE CERTIFICATE

Certified that this project report "Isolation and characterization of microbe from panipuri water and their antibiotic susceptibility test" is the bonafide work of SHUBHANKAR ROY who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

(Dr. Gopal Krishna Purohit) Director of Heredity Bioscience

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

(DR. RANJAN KUMAR SAHOO) Head of Biotechnology Department

BONAFIDE CERTIFICATE

Certified that this project report **IdentificationAnd Characterization Of Bacterial Species Involved In Crab** is the bonafide work of "B. Gunavardhan" who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in

this institute and the university.

(Dr. Satyabrata Nanda) Associate Professor, Dept of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

> SIGNATURE (Dr. Ranjan Kumar Sahoo) HEAD OF THE DEPARTMENT

BONAFIDE CERTIFICATE

Certified that this project report "ISOLATION OF BACTERIA FROM COMPOST OF SUGARCANE WASTE" is the bonafied work of ",MASTAKMANI DAS who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

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SIGNATUR

DR. MADHUSMITA PRADHAN Associate Professor, Department of Biotechnology

Certified that the above-mentioned project has been duly carried out as per the norms of the college and statutes of the university.

Dr. Ranjan Kumar Sahoo HEAD OF THE DEPARTMENT

DEPARTMENT SEAL

BONAFIDECERTIFICATE

1

Certified that this project report "Biochemical and Microbial characterization of toxin collected from wasp" is the bonafide work of BISHAL KUMAR MALLICK who carried out the project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried out earlier in this institute and the university.

Seriv

SIGNATURE Dr.Shaikh Nausad Hussain Director,Regional Institute Of Biotechnology

Certifiedthattheabove-mentionedprojecthasbeendulycarriedoutasperthe norms of the college and statutes of the university.



(Dr. Ranjan Kumar Sahoo)

HEAD OF THE DEPARTMENT

BONAFIDE CERTIFICATE

Certified that this project report "Molecular Docking and Molecular Dynamics Simulation Studies of Natural Compounds against Viral Proteins Implicated in Leaf Curl Disease" is the bonafide work of "*Merry Mayurakhee*" who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

Animush Rettrok.

SIGNATURE (Dr. Animesh Pattnaik) (Research Associate) (Department of Botany)

Certified that the above mentioned project has been duly carried out as per the norms of the college and statutes of the university.



(Dr. Ranjan Kumar Sahoo) HEAD OF THE DEPARTMENT Professor, Department of Biotechnology

i

BONAFIDE CERTIFICATE

Certified that this project report "Exploring Allosteric Sites in Viral Proteins: A Molecular Dynamics Investigation of Natural Compounds for Leaf Curl Disease Control" is the bonafide work of "Nutan Panda" who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

Amimesh Partonik SIGNATURE

(Dr. Animesh Pattnaik) (Department of Botany)

Certified that the above mentioned project has been duly carried out as per the norms of the college and statutes of the university.

(Dr. Ranjan Kumar Sahoo) HEAD OF THE DEPARTMENT Professor, Department of Biotechnology

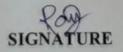
BONAFIDE CERTIFICATE

Certified that this project report "Structural Elucidation of Viral Protein-Ligand Complexes: Insights from Molecular Docking and Dynamics" is the bonafide work of "M.Ashritha" who carried out the project work under my supervision. This is to further certify to the best of my knowledge that this project has not been carried out earlier in this institute and the university.

Animesh Partnaik

SIGNATURE (Dr. Animesh Pattnaik) (Department of Botany)

Certified that the above mentioned project has been duly carried out as per the norms of the college and statutes of the university.



(Dr. Ranjan KumarSahoo) HEAD OF THE DEPARTMENT Professor, Department of Biotechnology

BIM PROJECT DEVELOPMENT OF CADDESK INDIA Pvt. Ltd.

AN INTERNSHIP REPORT

Submitted by

ATUL KUMAR

in partial fulfillment for the award of the degree of BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



DEPARTMENT OF CIVIL ENGINEERING

SCHOOL OF ENGINEERING AND TECHNOLOGY

BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL 2024 CHHHH WARARAR

www.caddeskindla.com

Reg.No.:5638

CERTIFICATE OF COMPLETION

Congratulations!

This certificate is proudly presented in the recognition of the completion of Internship at CAD DESK.

.....

| Summer Internship | 45 Days | CADDESK Jaipur |
|-------------------|--------------|---------------------|
| Course | Duration | Training Centre |
| Atul Kumar | 20 Feb, 2024 | Revit Architecture |
| Name | Start Date | Software/Technology |

His/her association with us was very fruitful and we wish him/her all the best in the future endeavors.

Mund J-D

Managing Director

in an association with

Des Certificate No: 2356384351

06 April. 2024 Awarded on



CAD DESK IS A REGISTERED TRADEMARK OF PARSHI TRAINING AND TECHNICAL SERVICES PVT. LTD.

CAD DESK

TRAINING PLACEMENT SOFTWARE CONSULTANCY

JASODA CONSTRUCTION

AN INTERNSHIP REPORT Submitted by

CHIRANJIB DAS

in partial fulfillment for the award of the degree of

BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



Snaping Lives... Emnowering Communities

SCHOOL OF ENGINEERING AND TECHNOLOGY

BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL 2024

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JASODA *construction*

Mob; -7008159522 , 9437249741 Email: acd_68@ymail.com Jasodaconstructions2005@gmail.com

TO WHOMSOEVER IT MAY CONCERN

Internship Completion cum Experience letter

Date:1st MAR 2024 MR. Chiranjib Das

Dear Chiranjib,

This is certify that you have successfully completed your internship with JASODA CONSTRUCTION during the period 01st MAR 2024 TO 15TH APR 2024 as an "Intern" at JODA, KEONJHAR, ODISHA,758034

During the course of the internship, you have completed your deliverables in a timely manner with sincerity and a genuine willingness to learn to take on new assignments.

We wish to remind you that certain obligation under your contract of employment, including obligations relating to confidentiality, and intellectual property shall survive your tenure with JASODA CONSTRUCTION as pet the terms and condition mentioned in your internship letter.

We appreciate your contributions to the organization and wish you all the best in you career .

With regards,

For JASODA CONSTRUCTION

Bighan Chanden Das

Regards,

Human Resources

JASODA CONSTRUCTION

JASODA CONSTRUCTION

At: - JURUDI, PO: - JAJANGA, Via: -JODA, Dist.: -KENDUJHAR, ODISHA, Pin: - 758036

MAHANADI NORTH DIVISION NO.1 JAGATPUR

AN INTERNSHIP REPORT

Submitted by

Gangotri Priyadarshni Das

in partial fulfillment for the award of thedegreeof BACHELOROFTECHNOLOGY

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TECHNOLOGYBHUBANESWAR CAMPUS

CENTURIONUNIVERSITYOFTECHNOLOGYANDMANAGEMENT ODISHA APRIL2024

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INTERNSHIP TRAINING CERTIFICATE

÷

Bhubaneswar has undergone Internship training for a period from 15.03.2024 to B.Tech Student of Centurion University of Technology and Management Jatani, This is to certify that Miss Gangotri Priyadarshini Das Civil Engineer 4th year **B** 15.04.2024 under Asst.Executive Engineer Kendupatna Irrigation Sub Division, Kendupatna and completed training successfully as per his letter No-453 dt 9.5.2024.

I wish all success in her life

Superintending Engineer 14/05/24 Mahangdi North Division No.1, Jagatpury

. ...

101 15.05 wagy Memo No 3647

Copy to Miss Gangotri Priyadarshini Das Cívil Engineer 4th year B. Tech Student of Centurion

University of Technology and Management , Jatani , Bhubaneswar for information.

Condep Kumer 1/05/24

Mahanadi North Division No.1, Jagathur

CONSTRUCTION OF ROB IN LIEU OF JT-1 & JT-2 NEAR SARBAHAL IN JHARSUGUDA TOWN

A PROJECT REPORT

Submitted by

ITISHREE MOHANTY

Registration No: 200301110009

in partial fulfillment for the award of the

degree of

BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



DEPARTMENT OF CIVIL ENGINEERING

SCHOOL OF ENGINEERING AND TECHNOLOGY

BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

ODISHA

APRIL, 2024



By E-mail/ E Despatch E-mail ID: eepwdjsg2014@gmail.com Telephone: 06645 271242. Kalimandir Road, Iharsuguda, 768202

OFFICE OF THE EXECUTIVE ENGINEER, JHARSUGUDA(R&B)SUB DIVISION

No. 121 //Dt. 19 04 24 //

INTERNSHIP TRAINING CERTIFICATE

This is to certify that Itishree Mohanty, Regd. N o. 200301110009, 8th Semester of Civil ineering student in Centurion University, Bhubaneswar, has taken 45 days of Internship ining from date.01.03.2024 to 15.04.2024 under this division Vide Letter CUTM/BC/DO/213/2024 dt. 01.03.2024 by the order of the Dean SoET, Centurion versity of Technology & Management, Bhubaneswar. She has taken Internship Training er the control of the undersigned and the performance is found to be satisfactory during ernship Training period.

Executive Engineer Jharsuguda (R&B) Division Jharsuguda (R&B) Sub-Division

Memo No. 422 //Dt. 19/04/24

Copy submitted to Dean SoET, Centurion University of Technology & Management, ubaneswar for favour of information and necessary action.

19.4.24 xecutive Engineer uguda (R&B) Division

MANAGEMENT AND SALES OF DEEPAK ENTERPRISES CONSTRUCTION CO.

AN INTERNSHIP REPORT

Submitted by

K KARTIK DORA

in partial fulfillment for the award of the degree of BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



Empowering Communities...

DEPARTMENT OF CIVIL ENGINEERING

SCHOOL OF ENGINEERING AND TECHNOLOGY

BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL 2024 Deepak Enterprises

CERTIFICATE

OF INTERNSHIP

This certificate awarded to

Kartik Dora

From Centurion University, Bhubaneswar

In recognition of his efforts and achievements in completing the 45 days internship program in

Sales & Management

Conducted from 1st Feb – 15th March, 2024



Deepak Panda

Director

SITE SUPERVISOR ABRUTI CONSTRUCTIONS

AN INTERNSHIP REPORT

Submitted by

PRATEEK KUMAR DWIBEDY

in partial fulfillment for the award of the degree of BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



Shaping Lives... Empowering Communities... DEPARTMENT OF CIVIL ENGINEERING

SCHOOL OF ENGINEERING AND TECHNOLOGY BHUBANESWAR CAMPUS CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL 2024



JASODA CONSTRUCTION

AN INTERNSHIP REPORT Submitted by

RAJESH PRADHAN 200301110013

in partial fulfillment for the award of the degree of

BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



SCHOOL OF ENGINEERING AND TECHNOLOGY

BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL 2024



JASODA construction

Mob; -7008159522 , 9437249741 Email: acd_68@ymail.com Jasodaconstructions2005@gmail.com____

TO WHOMSOEVER IT MAY CONCERN

Internship Completion cum Experience letter

Date:1st MAR 2024 RAJESH PRADHAN (200301110013)

Dear Rajesh,

This is certify that you have successfully completed your internship with JASODA CONSTRUCTION during the period 01st MAR 2024 TO 15TH APR 2024 as an "Intern" at JODA, KEONJHAR, ODISHA,758034

During the course of the internship, you have completed your deliverables in a timely manner with sincerity and a genuine willingness to learn to take on new assignments.

We wish to remind you that certain obligation under your contract of employment, including obligations relating to confidentiality, and intellectual property shall survive your tenure with JASODA CONSTRUCTION as pet the terms and condition mentioned in your internship letter.

We appreciate your contributions to the organization and wish you all the best in you career .

With regards,

For JASODA CONSTRUCTION

Bidhan Chandra Das

Regards,

Human Resources

JASODA CONSTRUCTION

JASODA CONSTRUCTION

At: - JURUDI, PO: - JAJANGA, Via: -JODA, Dist.: -KENDUJHAR, ODISHA, Pin: - 758036

CONSTRUCTION OF ROB IN LIEU OF JT-1 & JT-2 NEAR SARBAHAL IN JHARSUGUDA TOWN

A PROJECT REPORT

Submitted by RAM MOHAN PAIKARAY Registration No: 200301110007

in partial fulfillment for the award of the

degree of

BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



DEPARTMENT OF CIVIL ENGINEERING

SCHOOL OF ENGINEERING AND TECHNOLOGY BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL, 2024



By E-mail/E-Despatch E-mail ID: <u>eepwdjsg2014@gmail.com</u> Telephone: 06645-271242, Kalimandir Road, Jharsuguda, 768202

OFFICE OF THE EXECUTIVE ENGINEER, JHARSUGUDA(R&B)SUB DIVISION

No. 123 //Dt. 19 04 24/1

INTERNSHIP TRAINING CERTIFICATE

This is to certify that Rammohan Paikaray, Regd. No.200301110007 8th Semester of Civil Engineering student in Centurion University, Bhubaneswar, has taken 45 days of Internship Training from date.01.03.2024 to 15.04.2024 under this division Vide Letter No.CUTM/BC/DO/214/2024 dt. 01.03.2024 by the order of the Dean SoET, Centurion University of Technology & Management, Bhubaneswar. He has taken Internship Training under the control of the undersigned and the performance is found to be satisfactory during Internship Training period.

> Executive Engineer Jharsuguda (R&B), Division Jharsuguda (R&B), Division

Memo No. 424 //Dt. 19/04/24

Copy submitted to Dean SoET, Centurion University of Technology & Management, Bhubaneswar for favour of information and necessary action.

Executive Engineer

Executive Engineer Jharsuguda (R&B) Division

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| | MAHANADI NORTH DIVISION NO.1 |
| 3 | JAGATPUR |
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| 3 | AN INTERNSHIP REPORT |
| ~ | Submitted by |
| 3 | Sharret' Dational to |
| 3 | Shruti Priyanka |
| 9 | |
| | in partial fulfillment for the award of |
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| 3 | BACHELOROFTECHNOLOGY |
| 3 | in |
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| 4 | TECHNOLOGYBHUBANESWAR CAMPUS |
| -4 | CENTURIONUNIVERSITYOFTECHNOLOGYANDMANAGEMENT |
| | ODISHA APRIL2024 |
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INTERNSHIP TRAINING CERTIFICATE

This is to certify that Miss Shruti Priyanka Civil Engineer 4th year B.tech Student of Centurion University ofTechnology and Management, Jatani, Bhubaneswar has undergone Internship training for a period from 15.03.2024 to 15.04.2024 under Asst.ExecutiveEngineer Nurtang Irrigation Sub Division,Nurtang and completed training successfully as per his letter NO-454 dt 9.5.2024.

I wish all success in her life

Superintending Engineer

Mahanadi North Division No.1, Jagatpur

Memo No 3643 /Dt.

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Copy to Miss Shruti Priyanka Civil Engineer 4th Year B.Tech Student of Centurion

University of Technology and Management, Jatani, Bhubaneswar for Information

Sandeep Kurner Superintending Engineer, 14/05/ Mahanadh North Division No.1, Jagath 1.5.m



CONSTRUCTION OF ROB IN LIEU OF JT-1 & JT-2 NEAR SARBAHAL IN JHARSUGUDA TOWN

A PROJECT REPORT

Submitted by SK ABU SUFYAN Registration No: 200301110003

in partial fulfillment for the award of the

degree of

BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



DEPARTMENT OF CIVIL ENGINEERING

SCHOOL OF ENGINEERING AND TECHNOLOGY BHUBANESWAR CAMPUS CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT ODISHA APRIL, 2024



By E-mail/E-Despotch E-mail ID: <u>eepwdjsg2014@gmail.com</u> Telephone: 06645-271242, Kalimandir Road, Jharsuguda, 768202

OFFICE OF THE EXECUTIVE ENGINEER, JHARSUGUDA(R&B)SUB DIVISION

No. 125 //Dt. 19/04/24//

INTERNSHIP TRAINING CERTIFICATE

This is to certify that Sk Abu Sufyan, Regd. N o. 200301110003, 8th Semester of Civil Engineering student in Centurion University, Bhubaneswar, has taken 45 days of Internship Training from date.01.03.2024 to 15.04.2024 under this division Vide Letter No.CUTM/BC/DO/212/2024 dt. 01.03.2024 by the order of the Dean SoET, Centurion University of Technology & Management, Bhubaneswar. She has taken Internship Training under the control of the undersigned and the performance is found to be satisfactory during Internship Training period.

Executive Engineer

Executive Engineer Jharstiguda (R&B) Division Jharstiguda (R&B) Division

Memo No. 426 //Dt. 19/04/24

Copy submitted to Dean SoET, Centurion University of Technology & Management, Bhubaneswar for favour of information and necessary action.

Executive Engineer 1. 1.24 Jharsuguda (R&B) Division Inarsi e e a 12251 822-0 as 22

Improvement of Kathajodi Right Embankment Road between Naraj, Trisulia Road in the Cuttack District.

AN INTERNSHIP REPORT

Submitted by

SOURAV SWAIN

in partial fulfilment for the award of the degree of

BACHELOR OF TECHNOLOGY

in

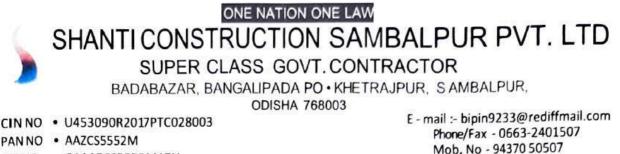
CIVIL ENGINEERING



SCHOOL OF ENGINEERING AND TECHNOLOGY BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

ODISHA



GST NO • 21AAZCS5552M1ZN

Date: 12th May '2024

INTERNSHIP PROGRAMME CERTIFICATE

This is to certify that Mr. Sourav Swain, student of B.E (Civil Engg), 4th year (8th semi), Reg.No.200301111019, studying at CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, RAMACHANDRAPUR, JATANI, ODISHA 752050, has successfully completed his student internship program

in Civil Construction from 1st April' 2024 to 30th April' 2024 at our construction project of "Improvement to Kathajodi Right Embankment Road between Naraj, Trisulia Road in the Cuttack District".

He has completed his training programme on Civil Construction of the above project and Operation of different civil construction machinery successfully. During this period I found him sincere in all the task and his performance in the assigned area has been VERY GOOD.

We wish him all Success and well place in life.

For Shanti Construction Sambalpur Pvt. Ltd.

HANTICONSTRUCTION SAMBALPUR PVT LTD

Authorized Signatory

Improvement of Kathajodi Right Embankment Road between Naraj, Trisulia Road in the Cuttack District.

AN INTERNSHIP REPORT

Submitted by

SWATI SUCHARITA

in partial fulfilment for the award of the degree of

BACHELOR OF TECHNOLOGY

in

CIVIL ENGINEERING



Snaping Lives... Empowering Communities...

SCHOOL OF ENGINEERING AND TECHNOLOGY BHUBANESWAR CAMPUS

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

ODISHA

SUBER CONSTRUCTION SAMBALPUR PVT.LTD

SUPER CLASS GOVT.CONTRACTOR BADABAZAR, BANGALIPADA PO•KHETRAJPUR, SAMBALPUR,

ODISHA,768003

E-mail:-bipin9233@rediffmail.com Phone/Fax-0663-2401507 Mob.No-9437050507

CIN NO+U453090R2017PTC028003 PAN NO•AAZCS5552M GSTNO • 21AAZCS5552M1ZN

Date:12th May 2024

INTERNSHIP PROGRAMME CERTIFICATE

This is to certify that Miss. Swati Sucharita, student of B.E (Civil Engg), 4th year (8th semi), Reg.No.200301110005, studying at CENTURIO NUNIVERSITY OFTECHNOLOGYAND MANAGEMENT, RAMACHANDRAPUR, JATANI, ODISHA 752050, has successfully completed his

student internship program

in Civil Construction from 1st April' 2024 to 30th April' 2024 at our construction project of "Improvement to Kathajodi Right Embankment Road between Naraj, Trisulia Road in the Cuttack District".

She has completed her training programme on Civil Construction of the above project and Operation of different civil construction machinery successfully. During this period I found her sincere in all the task and her performance in the assigned area has been VERYGOOD.

We wish her all Success and well place in life.

For Shanti Construction Sambalpur Pvt.Ltd.

HANTI CONSTRUCTION SAMBALPUR PVT. LTD. Nay sed Sig AuthorizedSignatory





Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Mr. MOHAMMED AQEEB RAZA** has completed internship programme on **"Cyber Security"** from 19.01.2024 to 18.02.2024.

He took keen interest in the work assigned and successfully completed it. During the period of internship we found him to be punctual, hardworking and inquisitive.

We wish him luck and success in all his future endeavours.

ll

Y Vishnuvardhan

Chief Director

OSYS DAT VGALU

hr@exposysdata.com www.exposysdata.com





Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Mr. SUMIT KUMAR NAYAK** has completed internship programme on **"Web Developer"** from 12.05.2023 to 11.06.2023.

He took keen interest in the work assigned and successfully completed it. During the period of internship, we found him to be punctual, hardworking and inquisitive.

We wish him luck and success in all his future endeavours.

Y Vishnuvardhan

Chief Director

OSYS DAT

hr@exposysdata.com www.exposysdata.com

Exposys Data Labs



Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Mr. MANAS SAHOO** has completed internship programme on **"Web Developer"** from 12.05.2023 to 11.06.2023.

He took keen interest in the work assigned and successfully completed it. During the period of internship, we found him to be punctual, hardworking and inquisitive.

We wish him luck and success in all his future endeavours.

ll

BENGALURU

hr@exposysdata.com www.exposysdata.com

Y Vishnuvardhan

Chief Director



@internPE

INTERNSHIP COMPLETION CERTIFICATE

CID : IPIC#12194

To whomever it may concern

This is to certify that **ABHIRAM PANDEY** worked as an Intern in our company from **15-Jan-2024 to 11-Feb-2024**

Please find the internship details below:

Company Name: InternPe Location: Remote Domain : Web Development Designation: Intern

During their working period, we found him/her to be a sincere and dedicated intern with a professional attitude and very good knowledge of the job.

We thank him/her for their efforts and contribution and wish him/her the best in future endeavors.

Yours Sincerely

Joster B

(Co-Founder) InternPe





www.internpe.in





Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Mr. CHANDAN KUMAR MALLIK** has completed internship programme on **"Cyber Security"** from 04.02.2024 to 03.03.2024.

He took keen interest in the work assigned and successfully completed it. During the period of internship we found him to be punctual, hardworking and inquisitive.

We wish him luck and success in all his future endeavours.

Y Vishnuvardhan

Chief Director

OSYS DAT VGALUS

hr@exposysdata.com www.exposysdata.com

Exposys Data Labs



Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Ms. JYOTI PRAVA BISWAL** has completed internship programme on **"Cyber Security"** from 04.02.2024 to 03.03.2024.

She took keen interest in the work assigned and successfully completed it. During the period of internship we found her to be punctual, hardworking and inquisitive.

We wish her luck and success in all her future endeavours.

Y Vishnuvardhan

Chief Director

OSYS DAT VGALUR

hr@exposysdata.com www.exposysdata.com



Certificate of Training

Mohit Raj

from Centurion University of Technology and Management has successfully completed an 8-week online training on **Web Development**. The training consisted of HTML, CSS, Bootstrap, DBMS, PHP, JS, React, and Final Project

modules.

In the final assessment, Mohit scored 74% marks. We wish Mohit all the best for future endeavours.

avers

Sarvesh Agarwal FOUNDER & CEO, INTERNSHALA

Date of certification: 2024-02-21

Certificate no. : cv0xnr4kfl7

For certificate authentication, please visit https://trainings.internshala.com/verify_certificate





CERTIFICATE **OF INTERNSHIP COMPLETION**

Anshuman Barik

Machine Learning has successfully completed Mentorship Program on from ORBO in associated with Teachnook from 01/05/2023 to 30/06/2023

During this internship, the student has found to be keen and enthusiastic Candidate.

Certificate ID :

TNINTC22-718

Academic Head

Sr.HR Manager



A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course

Date :

17/08/2023



CERTIFICATE OF INTERNSHIP COMPLETION

Bishal Biswas

has successfully completed internship program on App Development from Immensphere in associated with Teachnook from 04/08/2023 to 06/11/2023

During this internship, the student has found to be keen and enthusiastic Candidate.

Anth

HR-Manager

🖉 Verified Certificate

A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course

Certificate ID: 51810378 Date: 15/01/2024

Academic Head







Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Mr. ADARSH KUMAR BARIK** has completed internship programme on **"Web Developer"** from 16.01.2024 to 15.02.2024.

He took keen interest in the work assigned and successfully completed it. During the period of internship we found him to be punctual, hardworking and inquisitive.

We wish him luck and success in all his future endeavours.

Y Vishnuvardhan

Chief Director

OSYS DAT WGALU

hr@exposysdata.com www.exposysdata.com

In Partnership with

N S D C

Transforming the skill landscape



DATE: 25th August, 2023

CERTIFICATE NO: GT/SR/226745

CERTIFICATE

OF COMPLETION

This is to certify that

Sai Somya Ranjan Pati

Has successfully Completed 4 Weeks Virtual Internship on **"Python Programming"** held from 15th July,2023 to 15th August,2023



Skill India कौशल भारत - कुशल भारत

CEO, Skyy Rider Institution



MD, Gram Tarang

OF COMPLETION

This Certificate is awarded to



Sai Somya Ranjan Pati

Has successfully Completed 4 Weeks Virtual Internship on **"Python Programming**" held from 15th July,2023 to 15th August,2023

Hopewald

Certificate No- SRI-OT01-2246245 Date - 25th August, 2023

Chief Executive Officer Skyy Rider Institutions Pvt Ltd.





Certificate of Internship

TO WHOM IT MAY CONCERN

This is to certify that **Mr. SATYAJIT PATI** has completed internship programme on **"Cyber Security"** from 17.06.2023 to 16.07.2023.

He took keen interest in the work assigned and successfully completed it. During the period of internship, we found him to be punctual, hardworking and inquisitive.

We wish him luck and success in all his future endeavours.

lle

BENGALURU

hr@exposysdata.com www.exposysdata.com

Y Vishnuvardhan

Chief Director





Certificate of Course Completion Suzain Khan

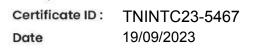
has successfully completed Web Development with Teachnook from 01/07/2023 to 31/08/2023

During this course, the student has found to be keen and enthusiastic Candidate.



Academic Head

Sr. HR Manager



A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course

Verified Certificate



PRESENTED TO

Aditya Raj

has successfully completed Mentorship Program on Web Development from Weboin in associated with Teachnook. During this internship, the student has found to be keen and enthusiastic Candidate.

Certificate ID :TNWDINT23-1337Duration :1st July 202331st August 2023



Academic Head



SR.HR Manager





A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course.







@internPE

INTERNSHIP COMPLETION CERTIFICATE

CID : IPIC#12441

To whomever it may concern

This is to certify that **BHABANI SANKAR MAHARANA** worked as an Intern in our company from **15-Jan-2024 to 11-Feb-2024**

Please find the internship details below:

Company Name: InternPe Location: Remote Domain : Java Programming Designation: Intern

During their working period, we found him/her to be a sincere and dedicated intern with a professional attitude and very good knowledge of the job.

We thank him/her for their efforts and contribution and wish him/her the best in future endeavors.

Yours Sincerely

ater &

(Co-Founder) InternPe





www.internpe.in

Scanned with CamScanner

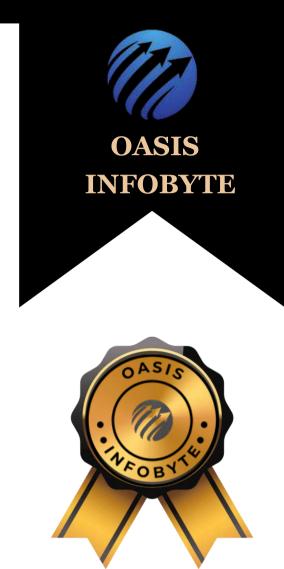
CERTIFICATE OF COMPLETION

12/01/2024

This certificate is proudly presented to

Anwesh Panda

for successful completion of **1 month internship** in **Web Development and Designing** with wonderful remarks at **OASIS INFOBYTE**











CERTIFICATE OF INTERNSHIP COMPLETION

Soumya Ranjan Nayak

has successfully completed internship program on Cloud Technology from Aican Automate in associated with Teachnook from 1/6/2023 to 31/7/2023

During this internship, the student has found to be keen and enthusiastic Candidate.

Academic Head

HR-Manager

🖉 Verified Certificate

A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course

Certificate ID: 4137806447 Date: 27-08-2023



Certificate of Training

SK RIZWANUL HAQUE

from Centurion University of Technology and Management has successfully completed a 4-week online training on **Internship & Job Preparation**. The training consisted of Getting Started with the Job Hunt, Building up your Gears, Going at the Front, and The Final Project modules. In the final assessment, SK RIZWANUL scored 85% marks. We wish SK RIZWANUL all the best for future endeavours.

arous

Sarvesh Agarwal FOUNDER & CEO, INTERNSHALA

Date of certification: 2023-10-03

Certificate no. : 4z4693l0jrp

For certificate authentication, please visit https://trainings.internshala.com/verify_certificate



Certificate of Training

SUMIT DHIR

from Centurion University Of Technology & Management, Bhubaneswar has successfully completed an 8-week online training on **Web Development**. The training consisted of HTML, CSS, Bootstrap, DBMS, PHP, JS, React, and Final Project modules. In the final assessment, SUMIT scored 90% marks. We wish SUMIT all the best for future endeavours.

former

Sarvesh Agarwal FOUNDER & CEO, INTERNSHALA

Date of certification: 27-03-2024

Certificate no. : g0bql4kh98P

For certificate authentication, please visit https://trainings.internshala.com/verify_certificate



INNOTRAT LABS PVT.LTD

(CIN) U62013OD2023PTC042639

2ND FLOOR, INNOVEX, CIPET INCUBATION CENTER, CAMPUS, PATIA, BHUBANESWAR, ODISHA 751024

Letter of Experience

Dt :- 1/11/23

Animesh Singh Centurion University of Technology & Management, Bhubaneshwar

This letter is to certify that Animesh has worked in our organization as an Intern. He had started working here on 24th July 2023 and worked till 9th October 2023. He had served 2 months in our organization.

He had been very responsible till the date he had joined. He has enriched himself with lots of skills and work experiences to date. Apart from his workmanship and passion to deliver he had also been a very good and kind man and always maintained a good relationship with everyone. We are really glad to have such a generous personality among us.

Wishing you the best of luck in your career

Regards

DIRECTOR

Mr. Satyabrata Mohanty (Founder Innotrat Labs Pvt. Ltd)

Certificate Number 2024/VTAT/R02/16



Bharat Sanchar Nigam Limited (A Govt. of India Enterprise)

> RTTC BHUBANESWAR VANI VIHAR, BHUBANESWAR Pin Code : 751007 Website :http://www.orissa.bsnl.co.in/rttc Tel No. :0674 - 2589600

<u>CERTIFICATE</u>

This is to certify AMBAR BARIK

of

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT , KHORDA

has successfully completed the following Course conducted by RTTC,BSNL, Bhubaneswar

Name of the Course : INDUSTRIAL INTERNSHIP ON ADVANCE TELECOM

Duration : 4 weeks

Commencing Date :13-05-2024

Completion Date : 07-06-2024

pos

(S.K.MISHRA) AGM,RTTC

BHUBANESWAR Dated : 07-06-2024 (SMITA BISWAS) Batch In Charge



इंजन प्रभाग – कोरापुट हिन्दुस्तान एरोनॉटिक्स लिमिटेड डाकघर – सुनाबेड़ा, जिला–कोरापुट ओड़िशा, भारत Fax (फेक्स): +916853-220004



ENGINE DIVISION - KORAPUT HINDUSTAN AERONAUTICS LIMITED PO. Sunabeda-763 002, Dist. Koraput (Odisha). India Ph (तूरमाप): +916853-220002



Date 09/07/2024

CERTIFICATE OF INTERNSHIP

This is to certify that Mr/Ms. A P Pravupadarabinda Nayak, VT No-24-482, Branch Electronics and Communication Engg of CUTM, Bhubaneswar has undergone <u>30 Days</u> internship training from <u>10-06-2024</u> to <u>09-07-2024</u> and carried a study on **"Analysis of Industrial Machinery"** at Hindustan Aeronautics Limited, Koraput Division.

His/Her performance during the training period was found to be **OUTSTANDING/EXCELLENT/VERY_GOOD/GOOD**.

For Hindustan Aeronautics Limited Koraput Division



(Ravi Prakash Gupta) Sr. Manager (Training) Training & Development Institute (T&DI) Sunabeda-03,Koraput Odisha,Bharat,763003



हिन्दी बढ़ेगी तभी, जब चाहेंगे सभी पंजीकृत कार्यालय : 15/1, कब्बन रोड, बेंगलूर - 560 001. भारत Registered Office : 15/1, Cubbon Road, Bangalore - 560 001, India CIN : L35301KA1963GO1001622 इंजन प्रभाग – कोरापुट हिन्दुस्तान एरोनॉटिक्स लिमिटेड डाकघर - सुनाबेडा, जिला-कोरापुट ओड़िशा, भारत Fax (फेक्स): +916853-220004



ENGINE DIVISION - KORAPUT HINDUSTAN AERONAUTICS LIMITED PO. Sunabeda-763 002, Dist. Koraput (Odisha). India Ph (तूरमाप): +916853-220002

No. HAL/KPT/KT/MDP-04/2024/831

Date 09/07/2024

CERTIFICATE OF INTERNSHIP

This is to certify that Mr/Ms. Asutosh Nayak, VT No-24-485, Branch Electronics and Communication Engg of CUTM, Bhubaneswar has undergone <u>30 Days</u> internship training from 10-06-2024 to 09-07-2024 and carried a study on **"Analysis** of Industrial Machinery" at Hindustan Aeronautics Limited, Koraput Division.

His/Her performance during the training period was found to be **OUTSTANDING/EXCELLENT/VERY GOOD/GOOD**.

> For Hindustan Aeronautics Limited Koraput Division



(Ravi Prakash Gupta) Sr. Manager (Training) Training & Development Institute (T&DI) Sunabeda-03,Koraput Odisha,Bharat,763003

RAVI FRANCISM GUPTA SR. MANAGER (TRAINING)

हिन्दी बढ़ेगी तभी, जब चाहेंगे सभी पंजीकृत कार्यालय : 15/1, कब्बन रोड, बेंगलूर - 560 001. भारत Registered Office : 15/1, Cubbon Road, Bangalore - 560 001, India CIN : L35301KA1963GO1001622

Certificate Number 2024/VTAT/R08/03



Bharat Sanchar Nigam Limited (A Govt. of India Enterprise)

RTTC BHUBANESWAR

VANI VIHAR, BHUBANESWAR Pin Code : 751007 Website :http://www.orissa.bsnl.co.in/rttc Tel No. :0674 - 2589600

<u>CERTIFICATE</u>

This is to certify

GADDE JAHNAVI

of

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT, BHUBANESWAR

has successfully completed the following Course conducted by RTTC,BSNL, Bhubaneswar

Name of the Course : INDUSTRIAL INTERNSHIP ON ADVANCE TELECOM

Duration : 4 weeks

Commencing Date :10-06-2024

Completion Date : 05-07-2024

BHUBANESWAR Dated : 05-07-2024

(SMITA

Batch In Charge

इजन प्रभाग – कोरापुट हिन्दुस्तान एरोनॉटिक्स लिमिटेड डाकपर – सुनावेडा, जिला-कोरापुट ओडिशा, भारत Fax (फेक्स): +916853-220004



ENGINE DIVISION - KORAPUT HINDUSTAN AERONAUTICS LIMITED PO Sunabeda 763 002, Dist. Koraput (Odisha). India Ph (तुरामाय): +916853-220002

No. HAL/KPT/KT/MDP-04/2024/831

Date 09/07/2024

CERTIFICATE OF INTERNSHIP

This is to certify that Mr/Ms. Geetanjali Mahanta, VT No-24-572, Branch Electronics & Communication Engg of CUTM, Bhubaneswar has undergone 30 Days internship training from 10-06-2024 to 09-07-2024 and carried a study on "**PLC Based Automatic Alaram System For Industries**" at Hindustan Aeronautics Limited, Koraput Division.

His/Her performance during the training period was found to be **OUTSTANDING/EXCELLENT/VERY GOOD/GOOD**.

> For Hindustan Aeronautics Limited Koraput Division



(Ravi Prakash Gupta) Sr. Manager (Training) Training & Development Institute (T&DI) Sunabeda-03,Koraput Odisha,Bharat,763003

हिन्दी बढ़ेगी तभी, जब चाहेंगे सभी पंजीकृत कार्यालय : 15/1, कब्बन रोड, बेंगलूर - 560 001. भारत Registered Office : 15/1, Cubbon Road, Bangalore - 560 001, India CIN : L35301KA1963GO1001622



Certificate of Internship

Is proudly awarded to

Gyana Ranjan Behera

This is to certify that Mr. Gyana Ranjan Behera has successfully completed an internship with Plasmid in the domain of Embedded Systems from May 1st 2024 to July 1st 2024. His performance was commendable and his efforts were found to be sincere and diligent

K Praveen Kumar



[052024CES1231]

नालको 🙆 NALCO

National Aluminium Company Ltd.

(A Government of India Enterprise) Mines & Refinery Complex, Damanjodi, 763008, Odisha CIN:- L27203OR1981GOI000920



यह प्रमाणित किया जाता है कि श्री/सुश्री दीप्ति रंजन साहू पुल/पुली श्री सरत कुमार साहू, सेंचुरियन विश्वविद्यालय टेक्नोलॉजी एंड मैनेजमेंट, भुवनेश्वर के इलेक्ट्रॉनिक्स और कम्युनिकेशन इंजिनियरिंग के/की छाल/छाला ने 06.06.2024 से 05.07.2024 तक हमारे संगठन के एल्यूमिना परिशोधन के सी एंड आई विभाग में संव्यावसायिक प्रशिक्षण (इंटर्नशिप) लिया है, जो उनके पाठ्यक्रम की आंशिक पूर्ति के लिए।

This is to certify that Mr/Ms. Deepti Ranjan Sahoo S/D/o Sarat Kumar Sahoo, an Electronics and Communication Engineering Student of Centurion University of Technology and Management, Bhubaneswar has undergone Vocational Training (Internship) in CLI Department of Alumina Refinery from 06.06.2024 to 05.07.2024 towards partial fulfilment of his/her course curriculum in our organization.

उनका समग्र प्रदर्शन उत्कृष्ट रहा है।

His/Her overall performance has been Excellent.

Traini

Roshan Pandey उप प्रबंधक (राजमाषा)-प्रशिद Dy. Manager (Rajbhasha)-Irain नालको, दामन्द्रजीकी)

Date : 0 6 JUL 2024

Certificate Number 2024/VTAT/R02/15



Bharat Sanchar Nigam Limited (A Govt. of India Enterprise)

RTTC BHUBANESWAR

VANI VIHAR, BHUBANESWAR Pin Code : 751007 Website :http://www.orissa.bsnl.co.in/rttc Tel No. :0674 - 2589600

<u>CERTIFICATE</u>

This is to certify CHOUDHURY SUBHASHIS DASH of CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, KHORDA

has successfully completed the following Course conducted by RTTC,BSNL, Bhubaneswar

Name of the Course : INDUSTRIAL INTERNSHIP ON ADVANCE TELECOM

Duration : 4 weeks

Commencing Date :13-05-2024

Completion Date : 07-06-2024

BHUBANESWAR Dated : 07-06-2024 (SMITA BISWAS) Batch In Charge

A)

AGM,RTTC

Certificate Number 2024/VTAT/R02/14

Bharat Sanchar Nigam Limited (A Govt. of India Enterprise)



RTTC BHUBANESWAR VANI VIHAR, BHUBANESWAR Pin Code : 751007 Website :http://www.orissa.bsnl.co.in/rttc Tel No.:0674 - 2589600

<u>CERTIFICATE</u>

JAGANNATH SAHOO

This is to certify

of

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, KHORDA

has successfully completed the following Course conducted by RTTC,BSNL, Bhubaneswar

Name of the Course : INDUSTRIAL INTERNSHIP ON ADVANCE TELECOM

Duration : 4 weeks

Commencing Date :13-05-2024

Completion Date : 07-06-2024

was

BHUBANESWAR Dated : 07-06-2024

(SMITA BISWAS) Batch In Charge

(A)

AGM,RTTC

Certificate Number 2024/VTAT/R08/02



Bharat Sanchar Nigam Limited (A Govt. of India Enterprise)

RTTC BHUBANESWAR

VANI VIHAR, BHUBANESWAR Pin Code : 751007 Website :http://www.orissa.bsnl.co.in/rttc Tel No. :0674 - 2589600

<u>CERTIFICATE</u>

This is to certify KUMAR GAURAV

of

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT, BHUBANESWAR

has successfully completed the following Course conducted by RTTC,BSNL, Bhubaneswar

Name of the Course : INDUSTRIAL INTERNSHIP ON ADVANCE TELECOM

Duration : 4 weeks

Commencing Date :10-06-2024

Completion Date : 05-07-2024

BHUBANESWAR Dated : 05-07-2024

(SMITA BISWAS)

Batch In Charge

(S.K.MISHRA) AGM,RTTC

इंजन प्रभाग – कोरापुट हिन्दुस्तान एरोनॉटिक्स लिमिटेड डाकघर – सुनाबेड़ा, जिला–कोरापुट ओड़िशा, मारत Fax (फेक्स): +916853-220004



ENGINE DIVISION - KORAPUT HINDUSTAN AERONAUTICS LIMITED PO. Sunabeda-763 002, Dist. Koraput (Odisha). India Ph (दूरमाप): +916853-220002



Date 09/07/2024

CERTIFICATE OF INTERNSHIP

This is to certify that Mr/Ms. Kunal Singh, VT No-24-483, Branch Electronics and Communication Engg of CUTM, Bhubaneswar has undergone <u>30 Days</u> internship training from <u>10-06-2024 to 09-07-2024</u> and carried a study on "**Analysis of Industrial Machinery**" at Hindustan Aeronautics Limited, Koraput Division.

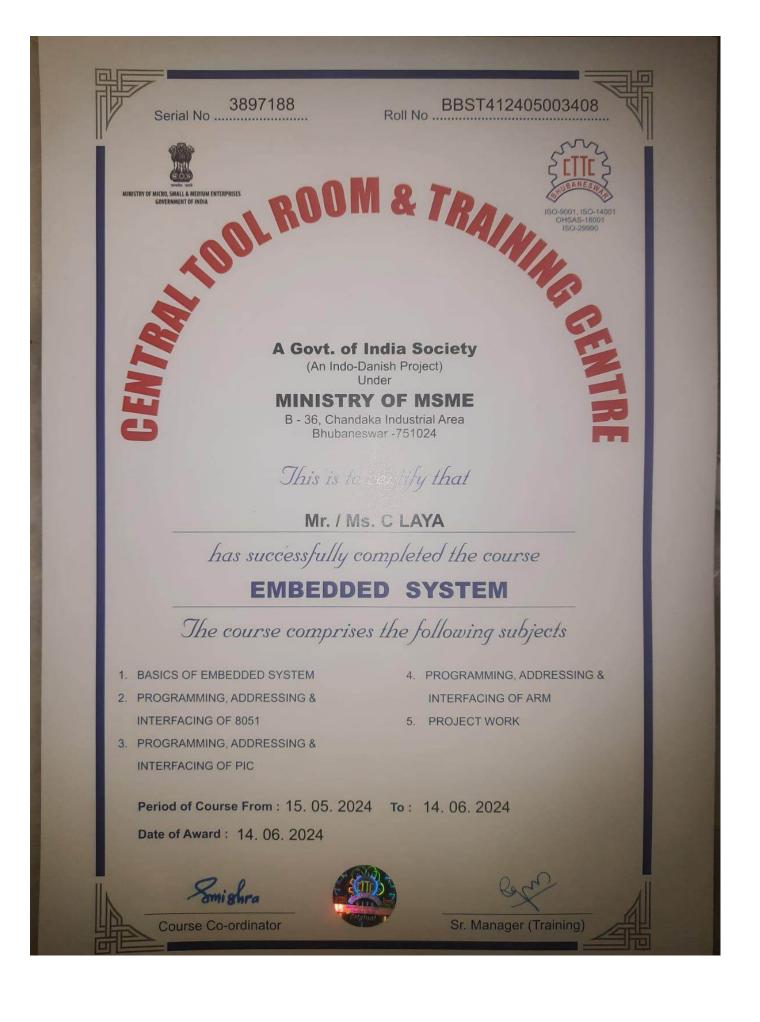
His/Her performance during the training period was found to be **OUTSTANDING/EXCELLENT/VERY-GOOD/GOOD**.

For Hindustan Aeronautics Limited Koraput Division



(Ravi Prakash Gupta) Sr. Manager (Training) Training & Development Institute (T&DI) Sunabeda-03,Koraput Odisha,Bharat=75-3003 (Training) arts state (Training) SR. MANAGER (TRAINING) SR. MANAGER (TRAINING)

हिन्दी बढ़ेगी तभी, जब चाहेंगे सभी पंजीकृत कार्यालय : 15/1, कब्बन रोड, बेंगलूर - 560 001. भारत Registered Office : 15/1, Cubbon Road, Bangalore - 560 001, India CIN : L35301KA1963GO1001622



इंजन प्रभाग – कोरापुट हिन्दुस्तान एरोनॉटिक्स लिमिटेड डाकपर – सुनाबेडा, जिला-फोरापुट ओडिशा, भारत Fax (फेक्स): +916853-220004



ENGINE DIVISION - KORAPUT HINDUSTAN AERONAUTICS LIMITED PO. Sunabeda-763 002, Dist. Koraput (Odisha). India Ph (तूरामाय): +916853-220002



Date 09/07/2024

CERTIFICATE OF INTERNSHIP

This is to certify that Mr/Ms. Mohit Kumar Pani, VT No-24-484, Branch Electronics and Communication Engg of CUTM, Bhubaneswar has undergone 30 Days internship training from 10-06-2024 to 09-07-2024 and carried a study on "Analysis of Industrial Machinery" at Hindustan Aeronautics Limited, Koraput Division.

His/Her performance during the training period was found to be **OUTSTANDING/EXCELLENT/VERY-GOOD/GOOD**.

For Hindustan Aeronautics Limited Koraput Division



(Ravi Prakash Gupta) Sr. Manager (Training) Training & Development Institute (T&DI) Sunabeda-03,Koraput Odisha,Bharat,763003

रवि प्रकाश मुन्ता घरिष्ठ प्रवंधक (अधिक्षण) RAVI PRAKASH GUPTA SR. MAMABER (TRAINING)

हिन्दी बढ़ेगी तभी, जब चाहेंगे सभी पंजीकृत कार्यालय : 15/1, कब्बन रोड, बेंगलूर - 560 001. भारत Registered Office : 15/1, Cubbon Road, Bangalore - 560 001, India CIN : L35301KA1963GO1001622

Certificate Number 2024/VTAT/R02/13



Bharat Sanchar Nigam Limited (A Govt. of India Enterprise)

> RTTC BHUBANESWAR VANI VIHAR, BHUBANESWAR Pin Code : 751007 Website :http://www.orissa.bsnl.co.in/rttc Tel No. :0674 - 2589600

<u>CERTIFICATE</u>

This is to certify

SANDEEP PANIGRAHI

of

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT , KHORDA

has successfully completed the following Course conducted by RTTC,BSNL, Bhubaneswar

Name of the Course : INDUSTRIAL INTERNSHIP ON ADVANCE TELECOM

Duration : 4 weeks Commencing Date :13-05-2024 Completion Date : 07-06-2024

Jas

BHUBANESWAR Dated : 07-06-2024 (SMITA BISWAS) Batch In Charge

(S.K.MISHRA) AGM,RTTC





TSUISL/VT- 133/2024-25 DATE: / / 2024

TO WHOM IT MAY CONCERN

This is to certify that KARAN KUMAR, student of "CUTM, BBSR" has successfully completed his Internship & project titled "Study on the Protection system of Electrical switgears in R.P.H" from 24th May to 24th June 2024.

During this period he has demonstrated skills with self motivation to learn and understand work required to complete the project successfully. The candidate is a diligent individual and displays signs of a hard worker.

We wish him all the very best in his future work, projects, and endeavours.

ukanya Da

Sukanya Dás Manager Competency Development, HR/IR

SUKANYA DAS Comparency Development TATA STEELUISL

TATA STEEL UTILITIES AND INFRASTRUCTURE SERVICES LIMITED (Formerly Jamobedgar Utilities & Services Company Limitied) Registered Office Startic Boulevard Boad Northern Torivis Bistupper Lambedgar (31:001 indua Tel 91:637:652101 | as. 01:657:2424210 Coeporate Identity Number U45200.85500.NIC010315 Website www.tatateeeuid.com

TPNODL TP NORTHERN ODISHA DISTRIBUTION LIMITED

(A Tata Power and Odisha Government Joint Venture)

TPNODL/Intern/2024/095

06th July,2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Kausik Sahoo is a student of Centurian University of Technology & Management, Bhubaneswar and has completed his Internship training in Operations in our company for a period from 05th June 2024 to 30th June 2024

He has completed his training on the topic "Meter Testing" under the guidance of Mr. Sanjib Jena, AGM-Electrical

He was found to be sincere and hardworking during his tenure.

Thanking you.

Stephen Leslie Hembrom HoD-HR

TP NORTHERN ODISHA DISTRIBUTION LIMITED

(A Tata Power & Odisha Government Joint Venture) Regd & Corporate Office Januganj Remuna Gole: Balasore – 756019 Odisha India CIN U40109OR2021PLC035951 Phone 06782-244336 e-mail ceooffice/itprodi.com Website www.tonodi.com



emami paper mills limited

works : balgopalpur, p.o. rasulpur, Pigt balgopere 75202, Arissa, india phone : 91 6782 275723/26/79 fax : 91 6782 275778 e-mail : balasore@emamipaper.com CIN : L21019WB1981PLC034161

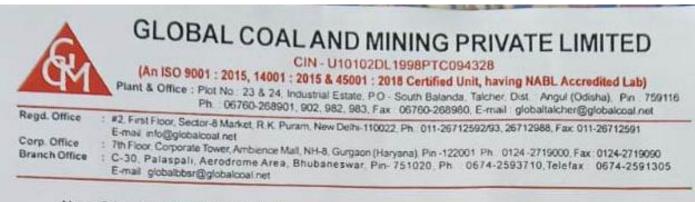
TO WHOM IT MAY CONCERN

This is to certify that **Sri Rahmiranjan Behera** S/o- Sri Sahadev Behera of Vill/Po-Gopalpur, Dist-Balasore is undergoing 30days Internship Training in Electrical Department from 15th May 2024.

This Certificate is being issued on his request as a proof of his continuation of apprenticeship with our organization.

For Emami Paper Mills Ltd.

A.G.M. (PER&PR)



No.: GCMPL/TAL/TC/24-25/01

Date: 01.07.2024

TO WHOM IT MAY CONCERN

This is to certify that Sri Satyajit Pradhan, S/o- Sri Pradeep Kumar Pradhan, student of Centurion University of Technology and Management, Bhubaneswar (Odisha) in the Branch of B. Tech. Electrical & Electronics Engineering bearing Registration No. 220301150002 has completed his Internship from 01.06.2024 to 30.06.2024 at M/s Global Coal And Mining Private Limited, Talcher (Odisha).

During this period he has acquired knowledge on different Electrical equipments, their operation & maintenance in our Company.

We wish him all success in his life.

For Global Coal And Mining Private Limited

Sr. General Manager (Mktg.)& Adm.) Sr. General Manager (M & A) GCMPL, Talcher



GSTIN: 21AABCG0215F2ZJ

Beneficiated Coal for Better Environment





This is to certify that Mr.Prayash Kumar Swain son Of Mr.Praful Kumar Swain Resident of Jatni ,Khordha is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024.He is Hard working, Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

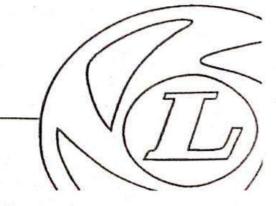
Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS , ASHOK LEYLAND





saarthi airways

EXPERIENCE CERTIFICATE

REF: CERT/0123/SA/2023

DATE: 10TH JULY 2023

This is to certify that Mr. NIPUN KUMAR SAHOO Has undergone Vocational training in our Organization From 01st June 2023 to 02nd July 2023.

During this period he has been associated in maintenance activities under the supervision of Head of Engineering (HOD) and training manager (TM).

We wish him best of luck for his future endeavor.

feelowing Mr. Gulmohar Singh

.....

HOD, Engineering



hance

Mr. Bhanupratap

Training Manager



CERTIFICATE OF INTERNSHIP COMPLETION

Sachidananda Biswal

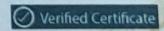
has successfully completed internship program on CATIA with Teachnook from 01/05/2023 to 30/06/2023

During this internship, the student has found to be keen and enthusiastic Candidate.

Certificate ID : TNINTP22-1552 Date : 14/09/2023

Academic Head

HR-Manager



A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course





This is to certify that Mr Soyanshu Mohanty son of Mr.Prakash Chandra Mohanty Resident of Banarþal ,Angul is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024 . He is Hard working ,Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real automobile working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

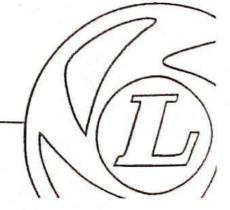
Yours Truly

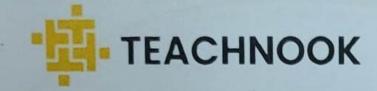
MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS, ASHOK LEYLAND







CERTIFICATE OF INTERNSHIP COMPLETION

Anshuman Maharana

has successfully completed internship program on CATIA with Teachnook from 01/05/2023 to 30/06/2023

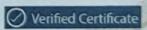
During this internship, the student has found to be keen and enthusiastic Candidate.

Certificate ID : TNINTP22-1553 Date : 14/09/2023 Anto

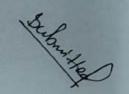
Samue.

Academic Head

HR-Manager



A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course







Completion Certificate Proudly Presented to

DEBABRATA NAYAK

successfully completed the Virtual Internship Program at BHARAT INTERN in <u>Machine Learning</u> as an active participant from September 10, 2023 to October 10, 2023.









Certificate of Course Completion Ashutosh Mohanty

has successfully completed CATIA with Teachnook from 01/05/2023 to 30/06

30/06/2023

During this course, the student has found to be keen and enthusiastic Candidate.



Academic Head

Sr. HR Manager



Certificate ID: TNINTC22-8311 Date 24/07/2023 A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course

Verified Certificate





This is to certify that Mr. Ashutosh Mohanty son of Mr.Bijay Kumar Mohanty Resident of Jatni ,Khordha is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024.He is Hard working,Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS, ASHOK LEYLAND





EXPERIENCE CERTIFICATE

REF: CERT/0042/COA/2024

DATE: 18/04/2024

This is to certify that **MR. ARJIT KUMAR ROUL** has undergone vocational training in our organization from 15th March 2024 to 15th April 2024.

During this period he has been associated in maintenance activities under the supervision of Head of Engineering (HOD).

We wish him best of luck for his future endeavor.

N. NIRMAL SRIVASTAVA (TRAINING MANAGER) FOR; AIR ONE CHARTERS PVT. LTD.

AirOne Charters Private Limited

Address : H.No. 8/137, Ground Floor, Mehram Nagar West, Opp. IGI Airport Terminal-1, New Delhi-110037 Email: info@airone.in | Web: www.airone.in

Contact No: 011-25671011 CIN : - U62200DL2013PTC254102





Certificate of Course Completion Purusottam Patra

has successfully completed CATIA with Teachnook from 01/05/2023 to 3

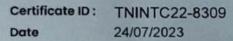
30/06/2023

During this course, the student has found to be keen and enthusiastic Candidate.



Academic Head

Sr. HR Manager





A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course





This is to certify that Mr. Purusottam Patra son Of Mr. Mukti Kumar Patra Resident of Talchua, Kendrapara is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024.He is Hard working, Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

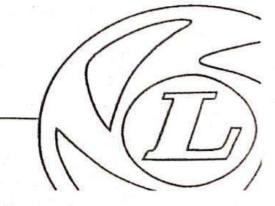
Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS, ASHOK LEYLAND









Certificate of Course Completion Snehal Raj

has successfully completed CATIA with Teachnook from 01/05/2023 to 30/06/

30/06/2023

During this course, the student has found to be keen and enthusiastic Candidate.

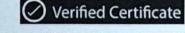


Academic Head

Sr. HR Manager

Submitte

Certificate ID: TNINTC22-8308 Date 24/07/2023



A Verified Certificate from Teachnook can provide a proof for a student or other institution, an employer or other institution, that you have successfully completed an online course





This is to certify that Mr. Laxmidhar Das son Of Mr. Budhiram Das Resident of sector 1 Rourkelais student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 17.03.2024 till 16.04.2024.He is Hard working, Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

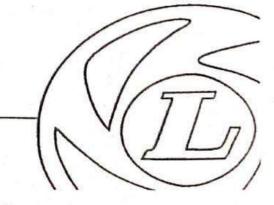
Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS, ASHOK LEYLAND







EXPERIENCE CERTIFICATE

REF: CERT/0045/COA/2024

DATE: 18/04/2024

This is to certify that **MR. ABINASH BEHERA** has undergone vocational training in our organization from **15th March 2024** to **15th April 2024**.

During this period he has been associated in maintenance activities under the supervision of Head of Engineering (HOD).

We wish him best of luck for his future endeavor.

N. NIRMAL SRIVASTAVA (TRAINING MANAGER) FOR; AIR ONE CHARTERS PVT. LTD.

AirOne Charters Private Limited

2

Email: info@airone.in | Web: www.airone.in

Contact No: 011-25671011 CIN : - U62200DL2013PTC254102

Address : H.No. 8/137, Ground Floor, Mehram Nagar West, Opp. IGI Airport Terminal-1, New Delhi-110037



Certificate



this is to certify that

Pankaj Kumar Mandal

has successfully completed one month online internship in Data Analytics using Python programming at YBI Foundation.

Date: 30 Sep 2022 Certificate ID: 63371b0b4a67a2025904cdb2 Verification Link: https://mycourse.app/mcxvGB7e1kHTzAuTe



www.ybifoundation.org (+91) 966 798 7711 support@ybifoundation.org



Certificate of Training

Pankaj Kumar Mandal

has successfully completed a 6-week online training on **CATIA**. The training consisted of Introduction to CATIA and Sketcher Workbench, Part Design Workbench, Wireframe and Surface Design, Assembly Workbench, Drafting Workbench, and Final Training Project modules. In the final assessment, Pankaj Kumar scored 80% marks. We wish Pankaj Kumar all the best for future endeavours.

avers

Sarvesh Agarwal FOUNDER & CEO, INTERNSHALA

Date of certification: 2023-10-18

Certificate no. : 58ctmhb454e

For certificate authentication, please visit https://trainings.internshala.com/verify_certificate





This is to certify that Mr. Rajesh Pradhan son Of Mr. Ajaya Pradhan Resident of Bramhagiri, Puri is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 17.03.2024 till 16.04.2024.He is Hard working, Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

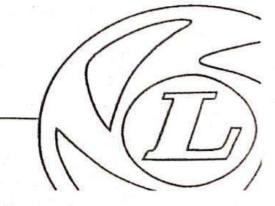
Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS, ASHOK LEYLAND









This is to certify that Mr. Rajanikanta Ojha son of Mr. Niranjan Ojha Resident of Hatikena, Jagatsinghpur is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024.He is Hard working,Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS , ASHOK LEYLAND







This is to certify that Mr Anshuman Maharana son of Mr.Malaya kumar Maharana resident of Meramandali, Dhenkanal is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024. He is Hard working ,Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real automobile working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS, ASHOK LEYLAND







This is to certify that Mr Debabrata Nayak son of Mr.Gangadhar Nayak Resident of Chandabali, Bhadrak is student of 8th semester mechanical (4th year) the Centurion University of Technology And Management has completed internship/training in our Ashok Leyland workshop w.e.f 20.03.2024 till 20.04.2024. He is Hard working ,Intelligent and punctual. Our company provides effort to expose recent technologies and gain experience in real automobile working environment.

During the training period his work & conduct was found good. We wish him all the success in his future Endeavors.

Thanking you

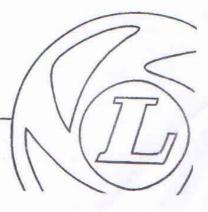
Yours Truly

MADHAV SHASHWAT MISHRA

Field Service Engineer

MAHADEV MOTORS , ASHOK LEYLAND





OCAC ODISHA COMPUTER APPLICATION CENTRE

Excellence in IT Solutions

(Technical Directorate of Electronics & Information Technology Department) Government of Odisha, Bhubaneswar

Regn. No. : CSOC-01236100109

This is to certify that <u>Ms Sonali Mallick</u>

has successfully completed the Internship Training Programme on

Cyber Security Operation Centre (CSOC)

conducted by OCAC at Odisha Computer Application Centre from January 29, 2024 to February 23, 2024.



211 GENERAL MANAGER (ADMIN)

Date : 23.02.2024

COURSE DIRECTOR

Excellence in IT Solutions

ODISHA COMPUTER APPLICATION CENTRE

(Technical Directorate of Electronics & Information Technology Department) Government of Odisha, Bhubaneswar

Regn. No. : CSOC-01236100107

This is to certify that Mr Nikhil Ram

has successfully completed the Internship Training Programme on

Cyber Security Operation Centre (CSOC)

conducted by OCAC at Odisha Computer Application Centre from January 29, 2024 to February 23, 2024.



aw GENERAL MANAGER (ADMIN)

Date 23.02.2024

Excellence in IT Solutions

OCAC ODISHA COMPUTER APPLICATION CENTRE

(Technical Directorate of Electronics & Information Technology Department) Government of Odisha, Bhubaneswar

Regn. No. : CSOC-01236100108

This is to certify that Mr Sudeep Mondal

has successfully completed the Internship Training Programme on

Cyber Security Operation Centre (CSOC)

conducted by OCAC at Odisha Computer Application Centre from January 29, 2024 to February 23, 2024.



GENERAL MANAGER (ADMIN

Date : 23.02.2024

GENERAL MANAGER (ADMIN)

am

סרדריםנות הימנו איני



from January 29, 2024 to February 23, 2024. at Odisha Computer Application Centre

conducted by OCAC

Cyber Security Operation Centre (CSOC)

Internship Training Programme on has successfully completed the

Ms Sindhuja Pattanaik

This is to certify that

Regn. No. :-CSOC-01236100104

Cac odisha col pi

(Technical Directora of I

fron

PLICATION CENTRE

formation Technology Department)

Government of Cdisha, Bhubaneswar

Excellence in IT Solutions



OCAC ODISHA COMPUTER APPLICATION CENTRE

Excellence in IT Solutions

(Technical Directorate of Electronics & Information Technology Department) Government of Odisha, Bhubaneswar

Regn. No. : CSOC-01236100101

This is to certify that

Mr Ayush Chatterjee

has successfully completed the Internship Training Programme on

Cyber Security Operation Centre (CSOC)

conducted by OCAC at Odisha Computer Application Centre from January 29, 2024 to February 23, 2024.



COURSE DIRECTOR

GENERAL MANAGER (ADMIN)

Date : 23.02.2024



Goa Forensic Science Laboratory Goa Police Department Government of Goa Verna-Goa. 403722.



Phone No. + 91 (0832) 2782170 Fax No. + 91 (0832) 2782171 Email:- fsl@goapolice.gov.in

No.FSL/VRN/CERTIFICATE/ 36 /2024 Dated:- 18 /04/2024

TO WHOMSOEVER IT MAY CONCERN

Certified that, Mr. A. Jagannath Patro, a student of B.Sc. Forensic Science from Centurion University of Technology and Management, Bhubaneshwar, had undergone a summarized internship in divisions of Toxicology and Narcotics, of Goa Forensic Science Laboratory, Verna, Goa, from 22/12/2023 to 13/03/2024 and 03/04/2024 to 18/04/2024. He was punctual during the period of internship in this laboratory.

ATORY FORENSIC SCIENCE LABORTORY # 00 LAN: GO

a Forensic Science Laboratory Verna – Goa.

Place: Verna – Goa. Date: 18/04/2024.



STATE FORENSIC SCIENCE LABORATORY

HOME (POLICE) DEPARTMENT, GOVT. OF CHHATTISGARH POLICE LINE CAMPUS, TIKRAPARA, RAIPUR TEL. - 0771 - 3501122, Fax - 3501121

CERTIFICATE

2024 in Physics & Ballistics Division of State Forensic Science Laboratory, Raipur (Chhattisgarh). Campus (Odisha) has successfully completed internship from 10th June, 2024 to 10th July, Certified that Mr. Abhishek Pandey of Centurion University, Bhubaneswar

We wish him success in his future efforts.

State Forensic Science Laboratory, Raipur (Chhattisgarh) Joint Director (Training) Hachamony

Director

State Forensic Science Laboratory, Raipur (Chhattisgarh)



STATE FORENSIC SCIENCE LABORATORY HOME (POLICE) DEPARTMENT, GOVT. OF CHHATTISGARH POLICE LINE CAMPUS, TIKRAPARA, RAIPUR TEL. - 0771 - 3501122, Fax - 3501121

CERTIFICATE

Certified that **Mr. Abinash Baral** of Centurion University, Bhubaneswar Campus (Odisha) has successfully completed internship from 10th June, 2024 to 10th July, 2024 in Biology & Serology Division of State Forensic Science Laboratory, Raipur (Chhattisgarh).

We wish him success in his future efforts.

-alawarg

Joint Director (Training) State Forensic Science Laboratory, Raipur (Chhattisgarh)

Director State Forensic Science Laboratory, Raipur (Chhattisgarh) APPLIED FORENSIC RESEARCH SCIENCES

Registered Under Madhya Pradesh Society Registration Act, 1973

C. No:- B6/INTERN/AFRS24/001



CERTIFICATE

OF TRAINING

THIS IS TO CERTIFY THAT ALFENSHA SAGAR

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR, ODISHA, INDIA.

has successfully completed 30 days Forensic Science Online Training Programme on "INSURANCE FRAUD INVESTIGATION" from 05 June to 05 July 2024 at Applied Forensic Research Sciences, India. This achievement is a reflection of your hard work, dedication and commitment to this field. You can be proud of this accomplishment.

I wish him/her every success in life.

hundika

Ms. Shrutika Singla Training Coordinator Joint Secretary-A.F.R.S.



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Mr. Rakesh Mia Founder & President-A.F.R.S.

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DIRECTORATE OF FORENSIC SCIENCE Gujarat State, Sector – 18 A, Gandhinagar

Certificate of Internship

This is to certify that

Ankit Mukherjee

student of B.Sc. Forensic Science,

From Centurion University of technology and management, Bhubneshvar, Odisha

has successfully completed her Internship in

Physics Division, Directorate of Forensic Science

with Valued Participation and completion of allotted work during time period of

16th February 2024 to 30th March 2024

areba

S.B.Parekh Assistant Director, Physics Division



e: 079-23256253 Mail ID: adphy-fsl-gnr@gajarat.gov.in DFS/P/STU/INT/March/3/2024



STATE FORENSIC SCIENCE LABORATORY

HOME (POLICE) DEPARTMENT, GOVT. OF CHHATTISGARH POLICE LINE CAMPUS, TIKRAPARA, RAIPUR TEL. - 0771 - 3501122, Fax - 3501121

CERTIFICATE

2024 in Biology & Serology Division of State Forensic Science Laboratory, Raipur Campus (Odisha) has successfully completed internship from 10th June, 2024 to 10th July, (Chhattisgarh). Certified that Ms. Annapurna Satapathy of Centurion University, Bhubaneswar

We wish her success in her future efforts.

State Forensic Science Laboratory, Raipur (Chhattisgarh) Joint Director (Training)

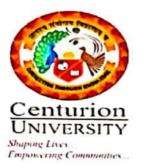
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Director State Forensic Science Laboratory, Raipur (Chhattisgarh)

Determination of Postmortem interval (PMI), of experimental models by analyzing alteration of pattern of major protein

ADISSERTATION REPORT SUBMITTED TO



FOR THE WARD OF DGREE Master of Science in Forensic Science (SPECIALISATION IN FORENSIC BIOLOGY BY

ANTARYAMI SAHOO (REGISTRATION NO-222105240003) UNDER SUPERVISION OF

Ms.Tamosa Mukherjee

ASSISTANT PROFESSOP

WORKED AT

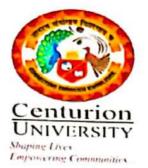
REGIONAL INSTITUTE OF BIOTECHNLOGY

SCHOOLOF FORENSIC SCIENCES

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

BHUBANESWAR CAMPUS, JATANI, ODISHA, INDIA

MAY 2024



SCHOOLOF FORENSIC SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR CAMPUS, JATANI, ODISHA, INDIA

DECLARATION

I, Antaryami Sahoo, hereby declare that the dissertation entitled, "Determination of Postmortem interval (PMI), of experimental models by analyzing alteration of pattern of major protein

embodies the work carried out by me under the supervision of Ms.Tamosa Mukherjee Assistant Professor, School of Forensic Sciences, Centurion University of Technology and Management. The work has been carried out at Regional institute of biotechnology, School of Forensic Sciences, Centurion University, Centurion University of Technology and Management, Bhubaneswar Campus, Jatni, Odisha, during the fourth semester from March 2024 to May 2024

Antaryami Sahoo

Antaryami Sahoo MSc Forensic Science Semester 4 School of forensic sciences CUTM , BBSR , Odisha AL INSTITUTE OF BIOTECHNOLOGY



Plot No:-266, Damana Square, Chandrasekharpur, Bhubaneswar-16[directorribbbsr@gmail.com]] www.ribbbsr.org

CERTIFICATE

This is to certify that the dissertation thesis entitled "Determination of Postmorterm interval(PMI) OF Experimental models by analyzing alteration of pattern of major protein " which is being submitted by Mr. Antaryami sahoo, RegNo.222105240003, a student of M.Sc.Forensic Science, toSchool of Forensic Sciences, CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, JATNI, BHUBANESWAR, for the Degree of Masters in Forensic science is a record of her bona fide work, within the stipulated time. This work has been carried out in the Biotechnology laboratory of REGIONAL INSTITUTE OF BIOTECHNOLOGY, Bhubaneswar, Odisha under my supervision. The project work was satisfactory and up to the standard for the award of the degree.

Further it is certified that the work is an original one and it has not been submitted to any other university/college or organization for any other purpose. The help and the support received during the dissertation work have been duly acknowledged.

Date:01.07.2024

Place: Bhubaneswar

Jesenn



Supervisor



SCHOOLOF FORENSIC SCIENCES

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

BHUBANESWAR CAMPUS, JATANI, ODISHA, INDIA

CERTIFICATE

I certify that the work incorporated in the dissertation report entitled Determination of Postmortem interval (PMI), of experimental models by analyzing alteration of pattern of major protein

Submitted by Antaryami Sahoo was carried out by the candidate under my supervision during the fourth semester from January to May 2024

To the best of my knowledge:

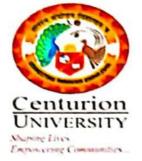
(i) The candidate has not submitted the same work to this or any other. institution/university for any degree/diploma, associate-ship, fellowship or other similar titles.

(ii) The report submitted is a record of original research work done by the candidate during the period of study under my supervision.

The dissertation report is forwarded to the University for Evaluation. The work should not be published, even in part without the prior written of the undersigned permission.

I wish him all success in his career endeavours.

Ms.Tamosa Mukherjee Lecturer School of forensic Sciences CUTM , BBSR , Odisha



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CERTIFICATE

It is certified that Antaryami Sahoo worked for the dissertation in M.Sc. Forensic Science as a bonfire student in the School of Forensic Sciences, Centurion University of Technology and Management, during the fourth semester from January to May 2023. The work was carried out by the student under the supervision of the faculty of Sofas, CUTM.

> Dr. Reena C. Jhamtani Associate professor And Associate Dean SCHOL OF Forensic Sciences BBSR,CUTM,Odisha

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OF TRAINING

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CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR, ODISHA, INDIA.

has successfully completed 30 days Forensic Science Online Training Programme on "INSURANCE FRAUD INVESTIGATION" from 05 June to 05 July 2024 at Applied Forensic Research Sciences, India. This achievement is a reflection of your hard work, dedication and commitment to this field. You can be proud of this accomplishment.

I wish him/her every success in life.

Shoutika

Ms. Shrutika Singla Training Coordinator Joint Secretary-A.F.R.S.



Issue Date:- 05 July 2024

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D.No. V -15() Labo/ Jan/Training/2024/(18.5.2)

Date: 18.04.2024

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Director State Forensic Science Lab, Rajasthan, Jaipur

OFFICE OF THE DIRECTOR, FORENSIC SCIENCE LABORATORY, GOVERNMENT OF BIHAR, PATNA

Memo No. 350-./1-5-2021/Training(#)

Dated- 32101124.



TO WHOM IT MAY CONCERN

This is to certify that **Shri Ashish Ranjan** B.Sc. (Forensic Science) from Centurion University of Technology and Management, Bhubaneswar, Odisha has completed his Internship from 20.12.2023 to 20.04.2024 in this laboratory under the guidance of Director.

During this period his performance was satisfactory. I wish all success in his life.

Ajay Kunel 22.4. 2024

(AJAY KUMAR) Director Forensic Science Laboratory Govt. of West Bengal 37/1/2 Belgachia Road Kolkata 700 037



This is to certify that

Ms. Ayusha Priyadarshini Nayak

has successfully completed the internship on Forensic Toxicology from 27th May to 21st June, 2024 at Forensic Science Laboratory, Kolkata, West Bengal.

Mare 21/06/24

Dr. Suva Hazra(Samanta) Assistant Director, FSL Course Co-ordinator

K. Jayaraman, IPS Administrator, FSL.

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FORENSIC SCIENCE LABORATORY, AHMEDABAD

CERTIFICATE

This is to certify that MS. BARSHA RANI DAS student of M.Sc. FORENSIC SCIENCE (FORENSIC BIOTECHNOLOGY), CENTURIAN UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, has successfully completed her training in BIOLOGY & SEROLOGY DIVISION at Forensic Science Laboratory, Ahmedabad from 1St February 2024 to 29th February 2024.

She has completed her work satisfactorily during the said period. She is sincere, hardworking and took keen interest in various activities of the Department. I wish her a great success.

DATE: 29th February, 2024

Ahmedabad

Kithika Rajesh Dr. Krithika Rajesh Assistant Director, BiologyGroup Forensic Science Laboratory, Ahmedabad

DETERMINATION OF DNA POLYMORPHISM FOR DRD4 AND SRY GENE IN MONOZYGOTIC TWIN

A DISSERTATION REPORT SUBMITTED TO





FOR THE AWARD OF A DEGREE

Masters of Science in Forensic Science

(SPECIALIZATION IN FORENSIC BIOTECHNOLOGY)

BY

Barsha Rani Das

(REGISTRATION NO.222105240006)

UNDER SUPERVISION OF

Aliss Tamosa Alukherjee

ASSISTANT PROFESSOR

WORKED AT



REGIONAL INSTITUTE OF BIOTECHNOLOGY SCHOOL OF FORENSIC SCIENCES (Affiliated with NATIONAL FORENSIC SCIENCES UNIVERSITY) CENURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, BHUBANESWAR CAMPUS, JATNI, ODISHA, INDIA

July 2024





SCHOOL OF FORENSIC SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR CAMPUS, JATNI, ODISHA, INDIA

DECLARATION

I, Barsha Rani Das hereby declare that the dissertation entitled, "Determination of DNA polymorphism in DRD4, and SRY gene in monozygotic twins" embodies the work carried out by me under the supervision of Ms. Tamosa Mukherjee, Assistant Professor, School of Forensic Sciences, Centurion University of Technology and Management. The work has been carried out at the Regional Institute of Biotechnology, Bhubaneswar during the fourth semester from January 2024 to July 2024.

Barsha Row Dos Ms. Barsha Rani Das

M.S.C Forensic Science

Semester-IV

School Of Forensic Sciences

CUTM, BBSR, Odisha



CERTIFICATE

This is to certify that the dissertation thesis entitled "Determination of DNA polymorphism DRD4 and SRY gene in monozygotic twin" which is being submitted by Ms. Barsha Rani Das, Reg No. 222105240006, a student of M.Sc. Forensic Science, to School of Forensic Sciences, CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, JATNI, BHUBANESWAR, for the Degree of Masters in Forensic science is a record of her bona fide work, within the stipulated time. This work has been carried out in the Biotechnology laboratory of REGIONAL INSTITUTE OF BIOTECHNOLOGY, Bhubaneswar, Odisha under my supervision. The project work was satisfactory and up to the standard for the award of the degree.

Further it is certified that the work is an original one and it has not been submitted to any other university/college or organization for any other purpose. The help and the support received during the dissertation work have been duly acknowledged.

Date: 01.07.2024

Place: Bhubaneswar



serim

Supervisor





SCHOOL OF FORENSIC SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR CAMPUS, JANTI, ODISHA, INDIA

CERTIFICATE

I certify that the work incorporated in the dissertation report entitled "Determination of DNA polymorphism for DRD4, and SRY gene in monozygotic twins" submitted by Ms. Barsha Rani Das was carried out by the candidate under my supervision during the fourth semester from January to July 2024.

To the best of my knowledge:

(i) The candidate has not submitted the same work to this or any other institution/university for any degree/diploma, associate ship, fellowship, or other similar titles.

(ii) The report submitted is a record of original research work done by the candidate during the period of study under my supervision. The dissertation report is forwarded to the University for Evaluation. The work should not be published, even in part without the prior written permission of the undersigned.

I wish her all success in her career endeavours.

Ms. Tamosa Mukherjee

Assistant Professor School Of Forensic Sciences, CUTM, BBSR, Odisha





SCHOOL OF FORENSIC SCIENCES CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR CAMPUS, JANTI, ODISHA, INDIA

CERTIFICATE

It is certified that Ms. Barsha Rani Das worked for the dissertation in M. Sc. Forensic Science as a bonafide student in the School of Forensic Sciences, Centurion University of Technology and Management, during the fourth semester from January to May 2023. The work was carried out by the student under the supervision of the faculty of SoFS, CUTM.

Dr. Reena C. Jhamtani

Associate Professor and Associate Dean School Of Forensic Sciences CUTM, BBSR, Odisha

OFFICE OF THE DIRECTOR, FORENSIC SCIENCE LABORATORY, GOVERNMENT OF BIHAR, PATNA

Memo No. - 3.5.1../I-5-2021/Training(책)

Dated- 22-104/24.



TO WHOM IT MAY CONCERN

This is to certify that Shri D. Sai Kiran Patnaik B.Sc. (Forensic Science) from Centurion University of Technology and Management, Bhubaneswar, Odisha has completed his Internship from 20.12.2023 to 20.04.2024 in this laboratory under the guidance of Director.

During this period his performance was satisfactory.

I wish all success in his life.

Ajan Kuno 22. 4. 2024

(AJAY KUMAR) Director



DIRECTORATE OF FORENSIC SCIENCE



Sector-18/A, Near Police Bhavan, Gandhinagar, Gujarat State

CERTIFICATE OF INTERNSHIP

Mr. Dibyajyoti Behera has undergone internship in AFIS -Fingerprint Division at the Directorate of Forensic Science, G.S., Gandhinagar, from: 01/01/2024 To 15/02/2024 (i.e.46 days).

He is sincere, hardworking and took keen interest in various subjects. I wish his a great success.

GUJARAT

Gandhinagar Date: 15/02/2024

(A.C. Prajapati) Director Gr.II AFIS – Fingerprint DFS, Gandhinagar, Gujarat State.





FORENSIC SCIENCE LABORATORY, AHMEDABAD

CERTIFICATE

This is to certify that **MR. Dibyajyoti Behera** student of B.Sc. FORENSIC SCIENCE, CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR, has successfully completed his training in **BIOLOGY & SEROLOGY DIVISION** at Forensic Science Laboratory, Ahmedabad from 16Th February 2024 to 30th March 2024.

He has completed his work satisfactorily during the said period. He is sincere, hardworking and took keen interest in various activities of the Department. I wish him a great success.

DATE: 30th March, 2024 Ahmedabad



Kn<u>thika B</u> Dr. Krithika Rajesh Assistant Director, BiologyGroup Forensic Science Laboratory, Ahmedabad

A Long Internship Report On

"TAX AUDIT"

Submitted in the partial fulfilment of the requirement for qualifying Bachelor of Commerce in Banking & Accounting

Prepared By

Mr. Krutibash Tripathy

Registration No: - 220415140010

Semester - V

Academic Year 2022-25

Under the Guidance and Supervision of

CA Deepak Ku. Sahoo

Dr. Susant ku, Mishra

Chartered Accountant

External Guide

Internal Guide

Assistant Professor

For the Academic Year 2022-25

Submitted To



School of Management

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT

Bhubaneswar Campus, Dist. Khordha, 752050.

1 | P a g e

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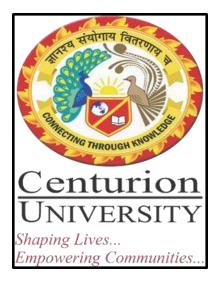
Bhubaneswar Campus, Dist. Khordha, 752050.

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CERTIFICATE FROM EXTERNAL GUIDE

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| of Mana Mana our o | anagement. Professio agement, Bhubanesw | nal Banking and Accounting, ar has undergone Internship fr | 20415140010, 3rd Year B. Com, Schoo Centurion University of Technology an om 07th May 2024 to 20 th Nov 2024 i ng the internship period his conduct wa |
| We v | vish him all the best f | or his future endeavours. | |
| | 8 Panda & Co. No- 330136E | For S Panda & Co. Chartered Accountants Firm Regd, No-330136E | COANDA & CO |
| Auth | orized Signatory | CA Deepak Kumar Sahoo Partner M. No-306992 | THE FED ACCOUNT |
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CERTIFICATE FROM INTERNAL GUIDE



This is to Certify that the investigation described in this report titled "TAX AUDIT" has been carried out by Mr. Krutibash Tripathy. During the Long Internship Project. This study was done in the organization "Centurion University" in partial fulfilment of the requirement for the degree of Bachelor of Commerce in (Banking and Accounting) of Centurion University of Technology and Management, Bhubaneswar Campus. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for this work are duly acknowledged.

Date: - 17.11.2024

Dr. Susant ku. Mishra

Assistant Professor Centurion University of Technology and Management, Bhubaneswar Campus

DECLARATION

I, Krutibash Tripathy, Registration no.- 220415140010 does hereby declare that this Project report submitted by me in partial fulfilment of the B. Com (Banking & Accounting) of 5th Semester School of Management, Centurion University of Technology and Management, Odisha is prepared and conceptualized by me and is not to be submitted to any other institution.

Date: 17th November, 2024

Place: Bhubaneswar

Krutibash Tripathy

B.COM (Banking & Accounting)

[220415140010]

ACKNOWLEDGEMENT

This dissertation would not have been possible without the guidance and the help of several individuals who in one way or another contributed and extended their valuable assistance in the preparation and completion of this report.

I would like to express my gratitude to **Centurion University of Technology and Management** for including internship program as a course which has provides an opportunity to gain practical working experience in the organization.

My sincere gratitude to **CA Deepak Kumar Sahoo, Proprietor of "S PANDA & CO."** for giving me a chance to do my internship under the Department of Accounts.

I would also like to extend my special thanks to the entire staff of **S Panda & Co.** for their full co-operation, guidance and support during my internship.

Lastly, I would like to thank my mentor Dr. Jyotirmayee Sahoo of "Centurion University of Technology and Management" for her valuable instructions and guidance during the Internship program.

Krutibash Tripathy

Place: Bhubaneswar

Date: 17.11.2024

CERTIFICATE

This is to certify that **KRUTIBASH TRIPATHY**, a student of "School of Management, Centurion University of Technology and Management, Bhubaneswar" has been successfully completed the Long – Term Internship Program (LIP) towards partial fulfilment of B.COM program from 16th May 2024 to 30th September 2024. The LIP report titled on "TAX AUDIT" at S PANDA & CO.

I wish him a successful and prosperous career ahead.

Date: 17th November,2024

Place: Bhubaneswar

Dr. Susant ku. Mishra

School of Management

ABSTRACT

1st chapter provides an overview of my internship experience in auditing, focusing on tax audits. It covers the key features and objectives of tax audits, the scope of the internship, and the methodology used to investigate the role of audit tools and procedures in identifying tax offenses. The internship provided valuable insights into audit processes, financial analysis, risk management, and the development of essential professional skills.

2nd chapter delves that the S PANDA & CO. is a Chartered Accountants firm established in 2019 by CA Deepak Kumar Sahoo and CA Sibasish Panda. The firm offers a variety of services including corporate advisory, valuation of fixed assets, taxation, legal and corporate law, and auditing. They have a strong client base and have completed projects for major companies in sectors like power, healthcare, and aluminium.

3rd chapter shows that the tax audit is a crucial aspect of financial compliance for businesses. It involves a thorough examination of financial records to ensure accuracy, completeness, and adherence to tax laws. Tax audits are mandatory for businesses exceeding specific income or turnover thresholds. Key features include verification of income and expenses, compliance with tax laws, identification of errors and fraud, risk mitigation, and enhanced credibility. The process involves various stages, from initial communication to final assessment. Taxpayers have specific rights and obligations during the audit process. Different tax forms, such as 3CA and 3CB, are used to report audit findings. Additionally, presumptive taxation schemes under sections 44AD, 44ADA, and 44AE offer simplified tax compliance for eligible businesses.

4th chapter outlines the provided data appears to be an analysis of your tax audit work during your internship at S PANDA & CO. It details the number of clients audited, their types (individual, firm, etc.), sections under which they filed (44AD, etc.), and other relevant information. The analysis highlights that a majority of your clients were businesses and most fell under the 1 crore to 5 crore turnover bracket. Finally, the conclusion section talks about the valuable experience you gained during the internship and the supportive work environment.

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<u>CHAPTER – 1</u>

1.1 INTRODUCTION

This report presents an overview of my internship experience in the field of auditing. The internship provided an invaluable opportunity to bridge theoretical knowledge with practical application, offering firsthand exposure to the auditing profession. Throughout this period, I gained insights into audit processes, financial analysis, regulatory compliance, and risk management, while working under the guidance of experienced professionals in the field. The purpose of this report is to document my learning experiences, tasks undertaken, challenges faced, and the skills developed during the internship. It aims to highlight the significance of auditing in ensuring transparency, accountability, and accuracy in financial reporting, as well as to reflect on how the internship has contributed to my professional and personal growth. The report is structured to cover the organizational background, objectives of the internship, the tasks assigned, and the methodologies used, followed by a discussion on the outcomes, lessons learned, and recommendations for future endeavours in auditing.

There are various kinds of audits being conducted under different laws such as company audit/TAX AUDIT conducted under company law provisions, cost audit, stock audit etc. Similarly, income tax law also mandates an audit of certain taxpayers called as 'Tax Audit'.

As the name itself suggests, tax audit is an examination or review of accounts of any business or profession carried out by taxpayers from an income tax viewpoint. It makes the process of income computation for filing of return of income easier.

Key Features of a Tax Audit:

Verification of Income and Expenses: Ensures accurate reporting of income and eligible deductions.

Compliance with Tax Laws: Checks adherence to all relevant tax regulations.

Identification of Errors and Fraud: Detects any discrepancies or fraudulent activities.

Risk Mitigation: Reduces the risk of tax penalties and legal issues.

Enhanced Credibility: A clean audit report improves the taxpayer's credibility.

Professional Expertise: Conducted by qualified Chartered Accountants.

Detailed Report: Generates a comprehensive report outlining findings and recommendations.

Mandatory for Certain Taxpayers: Required for businesses and individuals exceeding specific income or turnover thresholds.

Improves Financial Management: Encourages better financial record-keeping and planning.

Facilitates Tax Planning: Helps identify tax-saving opportunities and optimize tax liability. **11** | P a g e By understanding these key features, you can better appreciate the significance of a tax audit in ensuring tax compliance and financial health.

1.2 OBJECTIVE OF TAX AUDIT

Tax audit is conducted to achieve the following objectives:

- Ensure proper maintenance and correctness of books of accounts and certification of the same by a Chartered Accountant (tax auditor)
- Reporting observations/discrepancies noted by the tax auditor after a methodical examination of the books of account
- To report prescribed information such as tax depreciation, compliance of various provisions of income tax law, etc.
- Computation of tax and deductions becomes easy with auditing.
- The major role is to verify the information filed in the income tax return regarding income, tax, and deductions by the taxpayer.

These enable tax authorities to verify the correctness of income tax returns filed by the taxpayer. Calculating and verifying total income, claims for deductions, etc., also becomes easier.

1.3 SCOPE OF STUDY

The scope of this report on my audit internship encompasses the following areas:

Audit Processes and Procedures: Documentation of the audit procedures followed, including planning, risk assessment, testing, and reporting phases. Focus on specific audit techniques such as substantive testing, control testing, and analytical procedures.

Financial Statement Analysis: Examination of key financial statements, including the balance sheet, income statement, and cash flow statement. Identification and analysis of trends, anomalies, and material misstatements, if any.

Internal Controls Evaluation: Assessment of internal control systems, including the design and operational effectiveness of controls in areas like cash handling, accounts receivable, accounts payable, and payroll. Review of control weaknesses and potential risks to ensure compliance with established standards and best practices.

Risk Assessment and Management: Identification of areas with higher risk of financial misstatement or operational inefficiency. Evaluation of risk mitigation strategies implemented by the company.

Use of Audit Tools and Technology: Overview of audit software and tools used, such as Excel, ERP systems, or other auditing platforms. Analysis of how technology supports data analysis, sampling, and documentation in audit processes.

Professional Skills Development: Insights into the development of essential skills, including analytical thinking, attention to detail, teamwork, and communication. Reflection on how these skills were applied to meet internship responsibilities and contribute to audit objectives.

Limitations of the Internship Scope: Explanation of any limitations encountered during the internship, such as restricted access to certain information or departments, time constraints, or scope limited to specific audit areas.

1.4 METHODOLOGY

The purpose of the research is to investigate the role of tax audit tools and procedures and the effectiveness of finding tax offenses. For the purpose of this study, on June 2019, questionnaires were sent (manually and via email) to tax auditors of the Independent Authority for Public Revenue, various other audit tax agencies in Athens and Thessaloniki (the two largest economic centers of Greece). In Greece an approximate number of one thousand auditors are employed in state tax agencies. The sample consisted of 96 state tax auditors which are considered representative of the total population.

The objectives of the research were to interpret the changes of the last decade in tax audit and more specifically to the extent audit tools (Elenxis, Taxis, etc.) help to simplify procedures. In addition, an effort was made to identify the most frequent tax offences performed by the regulated companies as well as the difficulties of identifying them depending on each industry. For the purpose of homogeneous empirical research, the sample used relates to ADA auditors from the new body of controllers that make the most of the Elenxis system.

$\underline{CHAPTER-2}$

2.1 COMPANY PROFILE



S PANDA & CO.

The S PANDA & CO. is a Chartered Accountants firm established in 2019 by CA Deepak Kumar Sahoo and CA Sibasish Panda. Initially, the head office was located in Khandagiri, but it later moved to Delta Square and is now permanently settled in Jagmohan Nagar, Bhubaneswar. The exact address is Plot No. 1661/3808, Lake Valley Lane 8, Jagmohan Nagar, Bhubaneswar, Odisha, 751030. For inquiries, you can reach them via email at cadks1985@gmail.com.

2.2 VISION & MISSION

The vision and mission of S Panda & Co, Chartered Accountants, are to provide highquality services and innovative solutions to clients across various industries:

Vision: To provide world-class client service.

Mission: To deliver a consistently high level of professional expertise in assurance, taxation, corporate, and transaction advisory services.

S Panda & Co' values include: Trust, Integrity, Client focus, and social values.

The firm's success is based on the strength of its client relationships and the quality of its staff and partners.

2.3 SERVICES OFFERED:

Corporate Advisory Services:

Preparation of project reports for Term and Working Capital funding from banks and financial institutions, Credit and Loan Syndications, Public issue management for Companies, Corporate advisory services like Capital restructuring. Rehabilitation of sick industries, Mergers, Acquisitions, Identification of Strategic partners and Preparations of Corporate Strategies. Evolving Internal Control system for new and existing commercial concerns in the areas of Cash, Stores. Raw materials, Sales Debtors, Creditors establishing internal audit system.

Valuation of Fixed Assets:

The Company undertakes valuation jobs for various purposes relating to BIFR. Assets Transfer, Merger & Acquisitions, etc. The job includes the valuation of land, buildings, and plant & machinery, by visiting the place of assets and examining every relevant detail. The Firm under takes valuation for State Bank of India. ICICI Bank, United Bank of India etc.

Taxation Division:

Income tax planning for Public & Private Limited Companies. Govt Companies, Partnership firms, Individuals, HUF, Trusts, Cooperative Societies, Conversant with filing of return. assessment procedures, appeals etc., for various clients

Legal & Corporate Law:

Formation of Companies, handling Company Law formalities and procedures including CLBpetitions for various Companies.

Audit Division:

This division undertakes various types of audit assignments like

TAX AUDITs, Internal audits, Co-operative audits, Voluntary/ funded/ aided organization audits, Concurrent audit. Income & Inspection audit, Investigation audits etc.

Concurrent Audit:

Concurrent Audit of Private Sector and Public Sector Banks which is mainly handled by exbankers duly supervised by senior partners

2.4 CLIENT OFFICE ASSIGNED

The Firm has to its credit specialized jobs like:

a) Credit monitoring & due diligence for ICICI Bank for East & South India Comprising seven states.

Handling accounts assigned by ICICI Bank for conducting credit administration related work including due diligence in respect of credit facilities to small and medium entrepreneur segment customers including post sanction follow-up and also preparation of Appraisal Notes for CLB Accounts Also conducting Warehouse audit Microfinance audit works assigned by ICICI Bank.

- b) Credit appraisal for Loan against property and working capital facilities fast track for HDFC Bank. also, jobs for standard chartered Bank.
- c) Concurrent Audit of channel financing and field audit for standard chartered Bank.
- d) Field audit of distributors under channel financing scheme for HSBC bank including audit of factoring transactions and stock audit of distributors.
- e) Due diligence & inspection of working capital / term loans for development credit bank.
- f) Stock audit of dealers / Distributors for Kotak Mahindra Bank Ltd.
- g) Field audit of power trade accounts and stock audit for UTI Bank.
- h) Conducted concurrent audit of commercial branch, chamber, State Bank of India also empanelled for stock audit activities.
- i) Due Diligence on behalf of Adam Smith Institute for security and certification of VRS payment to state PSU.

SOME OF THE MAJOR ASSIGNMENT HANDLED:

Stallers Auditor to Indian Oil Corporation Limited (IOCL), one of the Leading Oil & Sax exploration companies of the World.

TAX AUDITors to Mahanadi! Coal Fields Ltd (MCL), one of the leading Goal Mining Company of the India and Odisha Mining Corporation Ltd (OMC), one of the leading Mining Industry in the Odisha.

TAX AUDITors to Oil India Limited (Oil), one of the leading Oil and Gas Exploration Companies of the world.

Central TAX AUDITors to Andhra Bank & Bank of India one of the leading nationalized banks of India.

TAX AUDITors to National Aluminium Company Limited (NALCO), one of the leading Aluminium manufacturing

Companies of the world.

TAX AUDITors to Manaksia Ltd., one of the leading downstream packaging Aluminium companies of India. $\$

Takeover of Penner Aluminium Ltd (A large Aluminium mill project cost INR 2000 million by the metal of Denmark)

Joint Venture with LIMAC, a Turkish company with Some Enterprise Ltd. (turnover INR 2170million from 2000-01) for road construction.

Bridge on a 301 basis on River Godavari Project cost INR 1100 million built by Navyuga Engineering Co. Ltd.

Annuity Project for Nellore Bypass by NYSE Infrastructure Ltd: Project cost INR 1600million.

Several Joint Ventures (foreign partners) for construction of Road for National Highway Authority of India.

Monitoring utilization of fund for several foreign funding agencies like Foster Patent Plan International, CARE OXFAM, NOVID, German Agro etc.

Viability study of M/s Raipur Alloys Ltd., Raipur, for their expansion project appointed by Union Bank of India Head Office.

Viability study of M/S Som Distilleries and Breweries Ltd appointed by Bank of Baroda

Viability study of Som Distilleries Pvt Ltd appointed by Bank of India. Public issue of shares of Manaksia ltd.

POWER SECTOR:

- 1. TP Central Odisha Distribution Ltd
- 2. TP Northern Odisha Distribution Ltd
- 3. TP Southern Odisha Distribution Ltd
- 4. TP Western Odisha Distribution Ltd

- 5. NTPC Limited
- 6. Orissa Power Transmission Corporation Limited (OPTCL)
- 7. Odisha Power Generation Corporation Limited (OPGC)
- 8. GRIDCO Ltd.
- 9. WESCO
- 10. NESCO

HEALTH CARE AND HOSPITAL SECTOR:

- 1. Kalinga Hospital Limited (Internal Audit).
- 2. OSL Health Care Pvt. Ltd., (Gurgaon)
- 3. Kar Clinic & Hospital Pvt. Ltd.
- 4. P.P.P Trust (Sri Sri Badada Eye Hospital)
- 5. Kanungo Institute of Diabetes Specialties Pvt. Ltd (KIDS)
- 6. OMS Hospital & TC Centre Pvt. Ltd (Shree Hospital)

ALUMINIUM INDUSTRY:

- 1. National Aluminium Co. Ltd.
- 2. Manaksia Ltd.
- 3. Orissa Extrusions Limited
- 4. Pennar Aluminium Company

CHAPTER - 3

3.1 THEORITICAL STUDY ON TAX AUDIT

Tax Audit is one of the important areas of practice for chartered accountants. The provisions



of section 44AB introduced in the year 1984 casts onerous responsibility on Chartered Accountants. With the changing times and Trade and Commerce becoming more complex, such responsibility is increasing every passing day. Over the years, the Institute of Chartered Accountants of India (ICAI) has been guiding its members through Guidance Notes, Technical Guides,

webinars etc. to update them regarding frequent changes in Tax Audit related requirements. ICAI being a regulatory body, also formed Taxation Audits Quality Review Board (TAQRB) to review the audit reports submitted by members to the Tax Authorities.

During the course of such review, the Board noticed certain reporting requirements which need specific attention of members. In order to bring awareness about the same, TAQRB of ICAI has taken the initiative to come out with this publication namely, 'Study on Compliances in Reporting in Tax Audit Report'. I appreciate and commend the efforts made by CA. Ranjeet Kr. Agarwal, Chairman, TAQRB of ICAI and CA. Abhay Chhajed, Vice-Chairman, TAQRB in bringing out this important publication. In Greece, tax control is a very important mechanism of the state, because it contributes to the compliance of businesses with the law, to the increase of public revenues and to the equality of citizens' participation in tax debts.

Most profitable companies are often targets of tax audits, which are the best sources of government additional taxes (Larina, 2005). Tax audit is currently at a critical stage in its development as there is a growing demand for audit services. Audit of taxpayers has been defined as the activity carried out by the tax authorities in order to detect whether there is a non-fulfilment of tax obligations (Das-Gupta and Gang, 1996). A tax audit is generally defined as the examination of whether a taxpayer has properly prepared his financial statements, has correctly assessed and submitted his tax liabilities and has fulfilled all his other obligations in accordance with the tax law system in general. In addition to the above, the concept of 'tax audit' also includes all the actions aimed at gathering the necessary information and evidence to properly evaluate the financial position of a company in order to obtain an accurate and complete picture of the financial activities of the company, its competence and scope of activity.

However, tax systems are not just a simple fiscal policy process for a country. The legal, political, organizational and socio-economic aspects must also be taken into account when adopting a tax system (Robbins, 2002). The key factors to tackle tax evasion and increase tax audit efficiency were found in matters of flexibility and effectiveness (Guyton et al.,2018). Moreover, the combination of reliable but simple and efficient procedures in a user-friendly system were found significant, similar to that of an auditor's training (general and specialized).

The purpose of this investigation is to properly reflect the views of the Independent Authority for Public Revenue auditors on the utility of audit tools, the complexity of the procedures, the legislation and the general difficulty in identifying tax offenses. To achieve the purpose of the work more fully and to better understand the data and data presented, the work consists of five chapters.

3.2 LITERATURE REVIEW

The concept of tax audit del Buey Torres (2004) conducted a tax audit. The purpose of this study is to provide insights on tax audit aspects, both private and public. The conclusions argue that the scope of a financial audit in the tax area should approach all non-compliant energy tax methods. Concerning the similarities of audit at international level, it is stated that external confirmations, computer systems and dynamic analysis are used to prove the financial position of the company. The results also suggest that the auditor is responsible for a financial fraud when he or she deliberately conceals information about it. Chatzipanagiotou (2010)'s research attempted to identify significant problems during the tax audit and to indicate that tax authorities should use simple and directly applicable practices. The proposed interventions focus on four areas that address the most effective use of human resources, the training of workers, the positive change of public opinion and the use of modern technology. In particular, the proposed practices mentioned in the research focus on:

- Changing organizational culture to serve the citizen / customer and increase efficiency and speed of operations.
- Providing citizens with instant access to existing electronic services.
- Effective and equitable use of human resources resulting from the application of modern practices and methods of personnel management and evaluation
- Providing education through distance learning and the use of experiences, special skills and skills.
- Adopt and adapt good practice internationally.
- Developing tax awareness through the introduction of tax and entrepreneurship lessons at all levels of education.
- Changing public opinion towards the positive and optimistic side that the state uses for the public interest.

One year later, Panas (2011) conducted a tax evasion survey to examine the behaviour and characteristics of taxpayers. The sample consists of 1969 people over 18 years old selected randomly. The results revealed that 25% of respondents will hide part of their income from tax authorities, given the likelihood, and the percentage is higher in groups of low-educated, entrepreneurs and unemployed. Six out of ten responded that in the past they had been given the opportunity to hide some of their income, but they did not. Another study examining the significant problem of tax evasion is conducted by Artavanis et al. (2012). Researchers have used an innovative method to estimate the extent of tax evasion and its distribution across different business sectors. The study was based on the idea that banks are adjusting to the financial environment of Greece and other countries with widespread tax evasion, lending based on estimates of real rather than household income reported. In addition to the above, it is noted that the average freelancer spends 82% of his declared income on loan repayments and in some areas such as financial services, doctors, lawyers, the rate exceeds 100%. In another recent study, Colon and Swagerman (2015) explored the motivations for participating in improved relationships within the tax control framework for multinational corporations in the Netherlands. The first part outlines the key principles for applying the tax audit framework for Dutch multinationals and the second part explores the incentives for enhanced participation by conducting research on the tax managers of these companies. The results of the research revealed that there are two key incentives for Dutch multinationals to engage in enhanced relationships: first, the received view of improving the organization's environment and second, the belief that this will be enforced by law in the coming years. Sinha (2007) studied audit productivity by evaluating the use of the metric "tax inefficiency per audit hour". The researcher has alternatively proposed "total tax scarcity and effort control function" as a measure-tomeasure control productivity and conducted an empirical analysis in 12 business industries, which showed that tax scarcity per hour is not a reliable metric and the proposed model. The study better explains the results of tax audits. From their side tax authorities should also consider ways to increase the indirect trust of taxpayers. Such measures as for example building a long-term relationship between a special tax officer and the taxpayer have a significant impact on compliance (Gangl et al., 2019). Nuredo et al. (2019) ascertain that the improvement of the support of the tax system techniques and the consciousness of the taxpayers have a correlation with the effectiveness of the tax audit. Moreover, Chalu and Mzee (2018) punctuate the need to have experienced and adequately trained auditors as well as an explicit institutional framework and concrete audit procedures in the tax audits. In another interesting study, Ho and Lau (1999) discuss changes related to tax control in a very critical economic environment such as that of Hong Kong. In June 1991, a new audit system, known as Field Audit, was introduced by the Hong Kong Department of Internal Revenue to increase the voluntary compliance of businesses with tax legislation. Field Audit staff was authorized to examine the validity of the information released by the companies, comparing their actual returns with those reported in tax documents and conducting on-the-spot checks.

3.3 PROCESS OF TAX AUDIT

There are two types of tax audit procedure:

- Verification at our offices, which is done remotely
- Verification at your establishment, which is done in person

Each auditor must follow a procedure in the case of an audit at your institution. It a process that takes place in several stages. Auditors are persons authorized by the Minister to exercise the powers and functions of audit. Actually, review under the Tax Administration Act. They are also authorized by the Minister to exercise the audit, review. As well as inspection powers under the Excise Tax Act and the Tax Administration Act. Upon request, an auditor so authorized must appear and show the document. That is signed by the Minister, attesting his status as auditor.

BEFORE THE AUDIT:

An auditor communicates with you or meets you in person and is clear.

It tells you the years or periods covered by the audit.

He asks for the relevant information and computer files. As well as the documents he needs to do his job. (On this subject, please consult the guide Preparation of electronic records registers [IN425]). To find out more about particularities related to each accounting software.

He plans a meeting with you and confirms it in writing. In the written confirmation, he specifies his coordinates and those of his manager.

DURING THE AUDIT:

It informs you of your rights and obligations and gives you the brochure. That is entitled Your Rights and Obligations with respect to a Tax Audit (COM-366).

It gives you an estimate of the duration of the audit.

Therefore, it draws up a preliminary list of things. To check and makes sure you understand their scope and extent.

He keeps you informed of the progress of the audit. Also, if an extension proves necessary, he informs you. He carries out his mandate as soon as possible.

Note: When you are subject to a tax audit. It is in your best interest to clarify with the auditor any points of contention or outstanding issues. The duration of the verification could be shorter.

AFTER THE VERIFICATION:

Depending on the case, it gives you a draft contribution and additional documents for discussion. He explains the proposed changes and answers your questions.

A period of 21 days is generally granted for you to send to the auditor. Any new information likely to modify the draft assessment. Thereafter, he will review the information you have provided. Then will make the necessary adjustments, including any repayments, if any.

He advises you to close the file. If it has detected nonconforming elements, it recommends changes to be made in the future.

It tells you how to exercise your remedies, if any.

It remains available to provide you with any additional explanation. By following the issuance of the notice (s) of assessment resulting from the proposed assessment.

3.4 TAX FORMS

All In One Tax Compliance Checklist for Ay 2022-23 (ITR Due Dates, Tax Audit, Presumptive Tax)

SEC 44AB – TAX APPLICABILITY AUDIT FOR FY 2021-22 (AY 2022-23)

Mandatory For Tax Audit:

- Any person carrying on BUSINESS whose,

Total Sales/ Gross receipts Exceeds 1 Crore in the FY

Whereas if Cash Transactions (Receipts & Payments) does not exceed 5% of the total transactions threshold limit of turnover is increased to 10 Crores.

What happens if a person is required to get his accounts audited under any other law?

For e.g. A company is mandatorily required to get its accounts audited under Companies Act. In such cases it is sufficient if such person gets its accounts audited.

The Tax Auditor shall furnish his audit report in a prescribed form which could be:

- Form 3CA A person who is required to get its accounts audited under any other law (e.g. Company)
- Form 3CB A person who is required to get its accounts audited under Income Tax Act (threshold Limit)

Along with either of the forms mentioned above, the tax auditor shall also furnish Form 3CD which forms part of the audit report.

PRESUMPTIVE TAXATION APPLICABILITY FOR FY 2021-22 (AY 2022-23)

Sec 44AD – Presumptive Taxation for Persons carrying on eligible business:

The features of presumptive taxation u/s.44AD are:

- Any resident individual/HUF/Firm (LLP not covered) who is carrying on eligible business whose total T/O / Gross receipts in the FY does not exceed 2 Crores and has not claimed deductions u/s. 10A,10AA,10B,10BA or deduction in respect of certain incomes under Chapter VIA
- Eligible business means any business other than the business of,
 - a) Plying, leasing or hiring goods carriages covered u/s. 44AE
 - b) Agency
 - c) Commission or Brokerage
- The main advantage of presumptive taxation is that neither maintenance of accounts is required nor audit of accounting records.

Therefore, an eligible assessee who wishes to opt for presumptive taxation as mentioned above shall declare:

- ▶ Net income at 8 % of the total turnover or gross receipts.
- > Net income at 6 % of total T/O or gross receipts in case of digital receipts.
- > Any deductions from Section 30 to 38 deemed to have been already provided for.
- > No deduction for depreciation allowed.

When an assesses declares profits on presumptive basis it shall follow for at least 5 consecutive years. If assesses fails to do so presumptive benefits will be lost & assesses cannot opt for presumptive taxation for subsequent 5 years. If assesses fails to declare profits on presumptive basis for any of the five succeeding assessment years & whose total income exceeds the basic exemption limit it shall be required to maintain account &get them audited 44AB of the Act.

Sec 44ADA – Presumptive Taxation for Persons carrying on Eligible Profession

The features of presumptive taxation u/s.44ADA are:

Any resident individual/HUF/Firm (LLP not covered) who is engaged in profession referred u/s. 44AAand whose total Gross receipts in the FY does not exceed 50 Lakhs.

The main advantage of presumptive taxation is that neither maintenance of accounts is required nor audit of accounting records.

Therefore, an eligible assessee who wishes to opt for presumptive taxation as mentioned above shall declare \succ Net income at 50 % of the gross receipts

- Any deductions from Section 30 to 38 deemed to have been already provided for
- No deduction for depreciation allowed

When an assesses opts to pay tax under Sec 44ADA but claims profits & gains from profession less than 50 % of gross receipts & whose total income exceeds the basic exemption limit it shall be required to maintain accounts & get them audited u/s. 44AB of the Act.

Sec 44AE – Presumptive Taxation for Persons carrying on business of plying, hiring or leasing goods carriages

Any person carrying on the business of plying, hiring or leasing goods carriage & does not own more than 10 goods vehicles at any time during the previous year can opt for this scheme.

The main advantage of presumptive taxation is that neither maintenance of accounts is required nor audit of accounting records.

Net income shall be calculated in case of Heavy goods vehicle - Rs. 1,000 per ton of gross vehicles weight for every month or part of month owned by taxpayer \setminus Other goods vehicle - Rs.7,500 per month or part of month owned by taxpayer

Part of month would be considered as full month Heavy goods vehicle means any goods carriage whose gross vehicle weight exceeds12,000 Kgs. (12tonnes)

Any deductions from Section 30 to 38 deemed to have been already provided for no Deduction for depreciation allowed in case of partnership firm deduction of remuneration & interest to its partners u/s.40(b) is allowed.

$\underline{CHAPTER-4}$

4.1 DATA ANALYSIS & FINDING

These are the list of Clients that I have Audited of Individual, Partnership Firm, Business & Company.

A. Individual Assesses:

- Pramod Acharya
- Avinash Sahoo
- Soumya Ranjan Lenka
- Sunil Kumar Patra

B. Partnership Firm:

- MERDA
- CHITRADA
- BAISINGA

C. Business:

- Spark Furniture
- Aarobi Enterprises
- Sun Public School

1. Total Tax Audit done by myself in the firm:

| Audited By | Total Tax Audit | Percentage |
|------------|-----------------|------------|
| By Me | 18 | 20.2247191 |
| Others | 71 | 79.7752809 |
| Total | 89 | 100 |



- Analysis The chart indicates that there are a total of 89 tax audit assessments.
- **Interpretation** I've audited and filed tax returns for 19 clients during the financial year 2022-2023 and the assessment year 2023-2024.

2. Types of Assesses I had Audited:

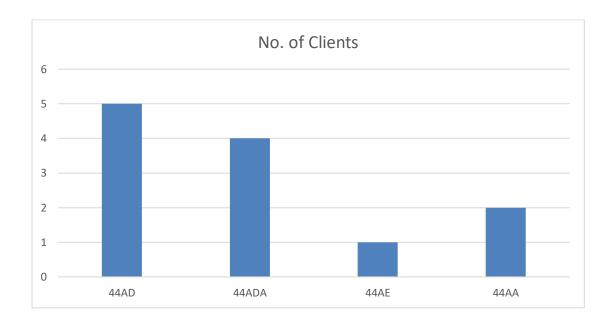
| Types | No. of Clients | Percentage |
|------------|----------------|------------|
| Individual | 9 | 50 |
| Firm | 3 | 16.66667 |
| Business | 5 | 27.77778 |
| Company | 1 | 5.555556 |
| Total | 18 | 100 |



- **Analysis** The chart indicates that there are a total of 18 clients, which include individuals, firms, businesses, and companies.
- **Interpretation** The majority of my clients are businesses, which I audited according to Section 44AD of the Income Tax Act, 1961.

3. In this Analysis shows that the Section wise Tax Audit of Clients:

| Section | No. of Clients | Percentage |
|---------|----------------|------------|
| 44AD | 5 | 41.66667 |
| 44ADA | 4 | 33.33333 |
| 44AE | 1 | 8.333333 |
| 44AA | 2 | 16.66667 |
| Total | 12 | 100 |



Analysis - Based on the chart, I've audited 12 clients. Of these, 5 are businesses under Section 44AD, 4 are professionals, 1 is a small business engaged in goods transportation, and 2 are under Section 44AA.

4. This Analysis is about Clients Data Provided for Auditing of Books of Accounts:

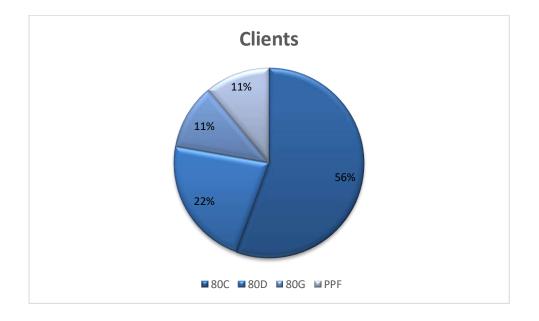
| Books | Clients | Percentage |
|-----------|---------|------------|
| Cash Book | 2 | 11.11111 |
| Bank Book | 12 | 66.66667 |
| Tally | 4 | 22.2222 |
| Total | 18 | 100 |



- **Analysis** The chart indicates that clients are providing data for auditing and preparing financial statements for tax audits.
- **Interpretation** Many clients are providing their cash books and bank books to prepare financial statements.

5. Clients eligible for Deduction Under:

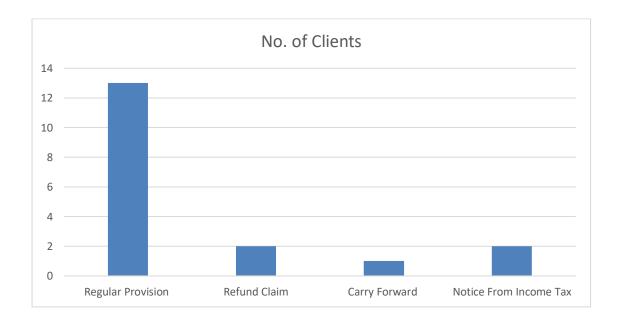
| Deduction | Clients |
|-----------|---------|
| 80C | 5 |
| 80D | 2 |
| 80G | 1 |
| PPF | 1 |
| Total | 9 |



- **Analysis** Many clients are providing their cash books and bank books to prepare financial statements.
- **Interpretation** Many clients are eligible for the 80C tax deduction, which includes life insurance premiums.

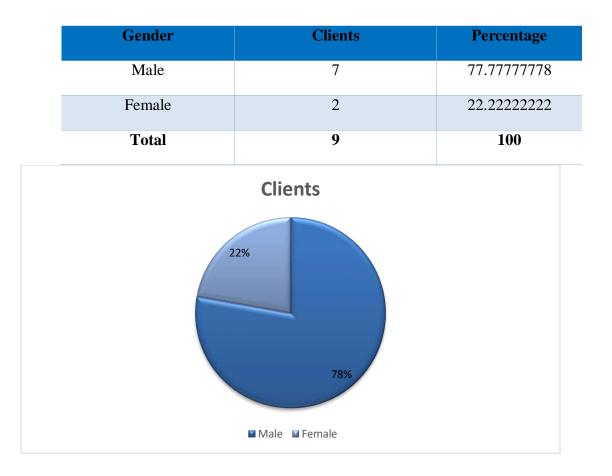
6. For what reason clients doing Tax Audit:

| Particular | No. of Clients | Percentage |
|------------------------|----------------|-------------|
| Regular Provision | 13 | 72.22222222 |
| Refund Claim | 2 | 11.11111111 |
| Carry Forward | 1 | 5.555555556 |
| Notice From Income Tax | 2 | 11.11111111 |
| Total | 18 | 100 |



- Analysis The chart indicates that clients typically conduct tax audits for Regular Provisions only.
- Interpretation At most, 13 clients are filing under tax audit by regular provision.

7. Analysis Data Base According to Gender Basis:



- Analysis Based on the chart, the analysis indicates that more than 77% of respondents are male, while 22% are female.
- Interpretations The majority of male clients are filling out their ITRs.

8. This data is about Occupation of clients

| Occupation | No. Clients | Percentage |
|------------|-------------|------------|
| Business | 7 | 70 |
| Profession | 2 | 20 |
| Company | 1 | 10 |
| Total | 10 | 100% |



- Analysis The chart analyses that 70% of the data is related to Business, 20% to Profession, and only 10% to Company Clients.
- **Interpretation** The interpretation suggests that the majority of clients come from business.

9. Data base according to turnover:

| Turnover | No. of Clients | Percentage |
|-------------------|----------------|------------|
| Less than 1 Crore | 1 | 10 |
| Above 1 Crore | 4 | 40 |
| Below 5 Crore | 4 | 40 |
| Below 50 Lakhs | 1 | 10 |
| Total | 10 | 100 |



- Analysis Based on the chart, we can analyze that only one client has less than one crore, four clients have more than one crore, four clients have under five crores, and one client has under five lakhs.
- Interpretation Most clients have a turnover between 1 crore and 5 crores.

4.2 CONCLUSION

The experiences and knowledge I gained during my internship at S PANDA & CO. have significantly broadened my career opportunities. I was trained to seize opportunities and develop my skills, and I also learned about organizational behaviour, which is a crucial aspect of both personal and professional development.

At S PANDA & CO., I had the opportunity to conduct audits for various types of companies, including dormant, active, legal entities, and those requiring bookkeeping services. The work environment was less stressful, and the staff was supportive and always willing to help with any questions. I am extremely grateful for this firm for providing me with such a valuable internship experience.

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- 10. <u>https://www.jasper.ai/</u>
- 11. <u>https://scholar.google.com/</u>

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Bachelor of Commerce in Banking & Accounting

Prepared By

Gouri Shankar Padhy

Registration No: - 220415140022

Semester - V

Academic Year – 2024-25

Under the Guidance and Supervision of

Mr. Bhawani Sankar Padhy

Principal

(My Chotta School, Borigumma)

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Assistant Professor

CUTM

Internal Guide

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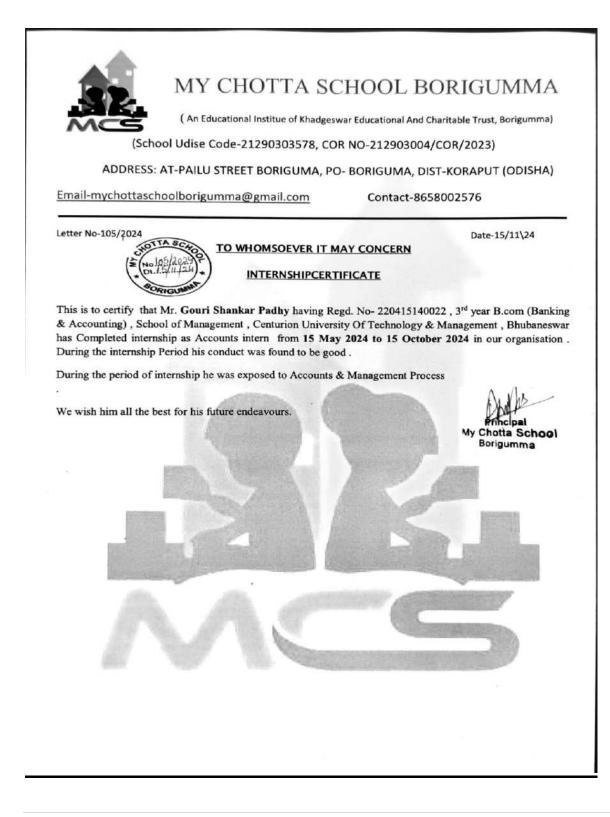
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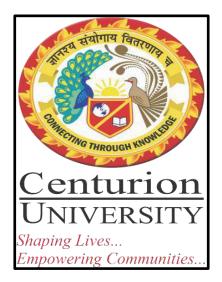
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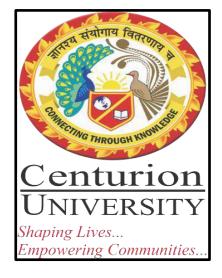
This is to Certify that the investigation described in this report titled " <u>STUDY ON</u> <u>ACCOUNTS & MANAGEMENT DEPARTMENT OF SCHOOL</u>" has been carried out by Mr. Gouri Shankar Padhy . During the Long Internship Project. This study was done in the organization "Centurion University" in partial fulfilment of the requirement for the degree of Bachelor of Commerce in (Banking and Accounting) of Centurion University of Technology and Management, Bhubaneswar Campus. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for this work are duly acknowledged.

Date: - 18.11.2024 Place: - Bhubaneswar

Dr. Susanta Mishra

Assistant Professor Centurion University of Technology and Management Bhubaneswar Campus

DECLARATION



This is to declare that the Project Report titled " **STUDY ON ACCOUNTS & MANAGEMENT DEPARTMENT OF SCHOOL**" is a Bonafide record which is submitted by Mr. Gouri Shankar Padhy, a student of **Centurion University of Technology and Management, Bhubaneswar Campus**, bearing registration no 220415140022, as partial fulfilment of course. A Long Internship Programme (LIP) in Semester V of B. Com (B.A) Program under the guidance of **MR. Bhawani Sankar Padhy**, Principal (MY CHOTTA SCHOOL BORIGUMMA). I confirm that this report truly represents my work undertaken as a part of my Long Internship Programme (LIP). This work is not a replication of work done previously by any other person. I also confirm that the contents of the report and the views contained therein have been discussed and deliberated with the faculty guide.

Gouri Shankar Padhy

Signature of the Student

Name of the student: - Gouri Shankar Padhy Registration No – 220415140022 Branch – B. Com (B.A)

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Name: - Gouri Shankar Padhy Registration No: - 220415140022

ABSTRACT SUMMARY

This report presents an in-depth analysis of my five-month internship at **My Chotta School (MCS)**, an educational organization managed by the Khadgeswar Educational & Charitable Trust (KECT). The internship aimed to bridge theoretical knowledge with practical experience in financial management, operational efficiency, and organizational analysis. The report is structured into four comprehensive chapters, covering various aspects of the internship.

The first chapter introduces the study's objectives, scope, and aim, emphasizing the importance of internships in skill development. It also outlines the research methodology, which involved hands-on tasks, observation, and data analysis using tools like Tally Prime and Microsoft Office. A brief literature review contextualizes the internship within the broader field of financial and organizational management in educational settings.

The second chapter provides a detailed overview of MCS, including its founding vision, operational model, and organizational structure. It also includes a thorough analysis of its financial systems, administrative practices, and the challenges faced by the organization.

The third chapter delves into the core responsibilities undertaken during the internship, such as bookkeeping, expense tracking, and financial reporting. It highlights key learnings, including enhanced proficiency in financial tools, problem-solving capabilities, and improved interpersonal skills. Observations about staff management and operational dynamics are also documented.

The final chapter concludes with a summary of the internship experience, emphasizing the professional and personal growth achieved. Recommendations

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for future improvements in organizational practices and suggestions for future interns are also included.

This report encapsulates the transformational journey of the internship, offering valuable insights into the functioning of a grassroots-level educational organization. It reflects on the critical role of practical experience in bridging academic knowledge and real-world application, preparing me for future career opportunities in finance and management.

<u>CHAPTER – 1</u>

<u>1.1 INTRODUCTION :-</u>

Introduction to Chotta School, Borigumma Nestled in the picturesque Borigumma region of Koraput District in Odisha, Chotta School stands as a beacon of knowledge, hope, and growth. Established in 2023, the school is a product of the visionary efforts of the Khadgeswar Educational & Charitable Trust (KECT), which is dedicated to nurturing the minds and futures of the youth in rural and underserved communities. Affiliated with the Central Board of Secondary Education (CBSE), Chotta School is committed to providing a holistic, high-quality education to children from the local area and beyond.

Chotta School may be small in size, but its aspirations are vast. The school's guiding philosophy is encapsulated in its inspiring motto, "Come to Learn, Go to Serve!" This motto reflects the institution's dedication not only to academic excellence but also to shaping well-rounded individuals who are equipped with the skills and values needed to serve society in meaningful ways. With this vision in mind, Chotta School aims to create an environment where students can acquire knowledge, develop character, and build a sense of responsibility toward their community and the world at large.

Our Foundation: Khadgeswar Educational & Charitable Trust (KECT)

The Khadgeswar Educational & Charitable Trust (KECT), which governs the functioning of Chotta School, is a non-profit organization that is committed to improving access to quality education and promoting social welfare in the region. KECT believes in the transformative power of education, especially for children in rural areas, where opportunities for quality schooling are often limited. By

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establishing Chotta School, KECT has taken a crucial step toward fulfilling its mission of offering affordable and impactful education to all.

The Trust focuses on building institutions that foster not just academic learning, but also character development, cultural enrichment, and social responsibility. Chotta School embodies these values, striving to create an academic environment that is both nurturing and challenging for its students.

Affiliation with CBSE

As an institution affiliated with the Central Board of Secondary Education (CBSE), Chotta School adheres to the highest standards of educational practice and governance. The CBSE affiliation ensures that the school follows a comprehensive curriculum that is both modern and academically rigorous, with a strong emphasis on all-round development. The curriculum is designed to promote creativity, critical thinking, problem-solving, and collaborative learning—skills essential for success in today's globalized world.

The affiliation also provides students access to national-level exams and certifications, offering them opportunities for further education at recognized institutions across India and beyond. This affiliation marks a significant milestone in the school's journey and ensures that students receive the best educational experience, laying a strong foundation for their future academic pursuits.

School Structure and Offerings Currently, Chotta School caters to students up to the 8th standard. The decision to focus on these early educational stages reflects the school's belief in the importance of laying a strong academic foundation during the formative years of childhood. The curriculum at Chotta School is designed to foster curiosity, stimulate intellectual growth, and cultivate a love for learning.

With a student-centric approach, the school ensures that every child receives personalized attention, helping them to develop their full potential. The classrooms are equipped with modern facilities, creating an engaging and comfortable environment for learning. The teachers at Chotta School are welltrained and passionate about their subjects, providing the right balance of academic rigor and moral guidance.

The Vision of Chotta School:- A Holistic Approach to Education

Education at Chotta School goes beyond textbooks. The school recognizes that true learning involves more than just the acquisition of knowledge—it encompasses the development of values, social skills, and a sense of responsibility toward the community.

The emphasis at Chotta School is on holistic development, which includes not only academics but also physical fitness, creative arts, sports, and characterbuilding activities. The school actively encourages students to explore their interests, engage in extracurricular activities, and develop leadership skills. The goal is to create future leaders who are not only academically competent but also compassionate, responsible, and capable of making a positive impact on society.

The School's Motto: "Come to Learn, Go to Serve"

The motto of Chotta School—"Come to Learn, Go to Serve!"—captures the very essence of the institution's mission. It underscores the idea that education is not just about individual success, but about contributing to the welfare of society. This philosophy is deeply embedded in every aspect of the school's approach to teaching and learning.

The first part of the motto, "Come to Learn," emphasizes the importance of acquiring knowledge and skills. At Chotta School, students are encouraged to embrace learning with enthusiasm, curiosity, and a growth mindset. They are taught not just to absorb information but to think critically, solve problems, and innovate.

The second part of the motto, "Go to Serve," reflects the school's belief in the value of giving back to the community. The school encourages students to use their education to make a difference, to serve others, and to contribute positively to society. This is achieved through various community outreach programs, social initiatives, and opportunities for students to engage in volunteer work. The aim is to raise children who are not only academically accomplished but also empathetic, responsible citizens who actively contribute to the well-being of others.

The Location: Borigumma, Koraput District, Odisha . Chotta School is located in the serene and beautiful area of Borigumma in the Koraput District of Odisha, a region known for its rich culture, tribal heritage, and natural beauty. The school is situated in a peaceful environment, providing students with a conducive atmosphere for learning and personal growth.

Borigumma, being a rural area, faces its own set of challenges in terms of educational resources and infrastructure. Chotta School aims to bridge this gap by offering accessible, high-quality education to children in this underserved region. The school is not just an educational institution but also a place of hope and opportunity for the local community, providing students with the tools they need to break the cycle of poverty and build a better future for themselves and their families.

Looking Ahead: The Future of Chotta School . As a relatively new school, Chotta School has big dreams for the future. The goal is to expand in the coming years, introducing more classes and educational programs that will cater to a wider age group. The school plans to add more facilities, including a library, computer lab, sports complex, and more, to enhance the overall learning experience for students.

Chotta School also intends to incorporate advanced teaching methods, such as digital learning tools, project-based learning, and experiential education, to ensure that students are prepared for the challenges and opportunities of the modern world. The school's future vision is to become a leading institution in the region, offering world-class education and producing students who are academically accomplished, socially responsible, and equipped to make meaningful contributions to society.

Chotta School, Borigumma, stands as a testament to the power of education in shaping the future of individuals and communities. Through its commitment to excellence, holistic development, and social responsibility, the school is nurturing the next generation of leaders, thinkers, and change-makers. With its strong foundation, dedicated staff, and inspiring motto, Chotta School is on a path to becoming a landmark institution in Odisha, offering children not just a chance to learn but the opportunity to serve and make a difference in the world.

<u>1.2 ABOUT ACCOUNTS & MANAGEMENT</u> <u>DEPARTMENT :-</u>

Accounts & Management Department Overview

The Accounts & Management Department is a cornerstone of organizational operations, ensuring financial stability, accurate record-keeping, and efficient resource allocation. At Chotta School, managed by the Khadgeswar Educational & Charitable Trust (KECT), this department plays a pivotal role in maintaining transparency and fostering financial growth.

Key Responsibilities

Regular Bookkeeping

Maintaining systematic financial records to track all transactions is a primary task. Using tools like Tally Prime, the department ensures every transaction is logged accurately, supporting operational clarity.

Fee Collection and Expense Management

Handling the collection of student fees and ensuring timely payment of expenses like staff salaries and operational costs are critical. These functions ensure the institution runs smoothly without financial disruptions.

Financial Reporting

Preparing periodic financial reports provides insights into the institution's fiscal health. These reports are vital for decision-making by the management, aiding in strategic planning.

Data Entry and Record Finalization

Accurate data entry and finalizing records are fundamental processes, ensuring the financial statements reflect the true picture of the organization's finances.

Skill Set & Expertise

The department benefits from staff skilled in Microsoft Office tools and Tally Prime. These competencies ensure:

Efficient transaction recording.

Seamless integration of financial data for reporting and analysis.

Practical knowledge of managing diverse staff levels, fostering interpersonal and leadership skills.

Objectives and Impact

The department's primary objective is to enhance financial operations through robust systems and practices. It emphasizes gaining hands-on experience with tools like Tally Prime to improve operational efficiency and accuracy. The outcomes include:

Enhanced bookkeeping processes.

Better financial control and forecasting.

A clear understanding of transaction management.

1.3 ORGANISATION PROFILE :-

Chotta School, established in 2023, is a progressive educational institution located in Borigumma, Koraput District, Odisha. Managed under the Khadgeswar Educational & Charitable Trust (KECT), the school embodies the vision of its founders, Bhawani Sankar Padhy and Namita Rani Sahu, to create a nurturing environment for holistic education. Guided by its motto, "Come to Learn, Go to Serve," the school is committed to developing students into responsible and empowered individuals.

Vision and Mission

Chotta School aims to provide quality education that balances academic excellence with character building. The institution's mission is to foster a generation of students who are not only well-versed in academic disciplines but are also prepared to serve society with integrity and compassion.

Academics and Curriculum

Affiliated with the Central Board of Secondary Education (CBSE), Chotta School offers classes from Nursery to 8th standard, with a structured curriculum designed to encourage intellectual, social, and emotional growth. The school emphasizes an interactive and activity-based learning approach, integrating modern teaching methods to make education engaging and impactful.

Infrastructure and Facilities

Situated in a serene location in Borigumma, Chotta School provides a conducive environment for learning. The school is equipped with modern classrooms, a library, and spaces for extracurricular activities to ensure all-round development. Efforts are made to maintain a safe, clean, and inclusive atmosphere for students and staff alike.

Management and Governance

The school operates under the management of KECT, a charitable trust dedicated to fostering educational opportunities in underserved regions. The Accounts & Management Department plays a critical role in ensuring financial transparency and efficiency. Responsibilities include fee collection, expense management, bookkeeping, and financial reporting, leveraging tools like Tally Prime to maintain operational excellence.

Skill Development and Training

Chotta School not only focuses on student education but also promotes professional growth among its staff. Training in modern tools and techniques like Tally Prime and Microsoft Office ensures effective resource management. The management team actively works to foster teamwork, leadership, and interpersonal skills, creating a collaborative environment.

Community Engagement

True to its motto, Chotta School emphasizes community service. The institution integrates social responsibility into its curriculum, encouraging students to contribute positively to their communities.

<u>CHAPTER – 2</u>

2.1 LITERATURE REVIEW :-

A literature review on the Accounts & Management Department examines key studies, theories, and practices that inform the field of financial management within organizations, particularly educational institutions. By integrating theoretical concepts with practical applications, this review provides an understanding of how the department supports transparency, efficiency, and sustainability in organizations like Chotta School, managed by the Khadgeswar Educational & Charitable Trust (KECT).

Bookkeeping and Financial Record-Keeping

Bookkeeping is a fundamental aspect of financial management, rooted in doubleentry accounting theory developed by Luca Pacioli. Studies emphasize the importance of maintaining accurate and consistent financial records to monitor income, expenditures, and overall financial health. Tools like Tally Prime, widely recognized for simplifying complex accounting tasks, are highlighted in both theoretical frameworks and practical studies for their ability to reduce human errors and streamline financial data management. Research also underscores that digital bookkeeping enhances decision-making by providing real-time access to financial information.

Fee Collection and Expense Management

Theoretical studies on financial inflow and outflow management emphasize maintaining a healthy cash flow, as proposed by the cash flow cycle theory. In the context of educational institutions, fee collection serves as the primary source of revenue. Literature suggests that effective collection systems, supported by digital tools, minimize discrepancies and improve fund utilization. Expense management theories like cost-benefit analysis play a critical role in ensuring that operational spending aligns with organizational goals, such as paying staff salaries and maintaining infrastructure.

Financial Reporting and Analysis

Financial reporting is grounded in the principles of transparency and accountability, as outlined in the Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). Research suggests that clear and comprehensive financial reports enable stakeholders to assess the organization's financial health and make informed decisions. Literature also explores the role of analytical tools, such as Tally Prime and Microsoft Excel, in preparing reports that include income statements, balance sheets, and cash flow statements. These tools help identify trends and improve organizational efficiency.

Internal Controls and Compliance

Scholarly work on internal controls emphasizes their role in mitigating risks and ensuring compliance with financial regulations. Studies highlight the importance of setting up robust policies, regular audits, and checks to prevent errors and fraud. These practices align with internal control frameworks, such as the Committee of Sponsoring Organizations (COSO) model, which provides guidelines for achieving effective internal control. Literature further notes that these controls are crucial for fostering trust and accountability among stakeholders.

Skill Development and Practical Tools

The integration of technology in accounts management has been a recurring theme in recent literature. Research acknowledges the importance of tools like Tally Prime and Microsoft Office in enhancing efficiency. Studies also highlight that skill development in these tools equips employees with the expertise to manage complex financial operations. Moreover, interpersonal and leadership skills, as discussed in various management theories, are essential for handling diverse teams and fostering collaboration.

Significance and Impact

Studies on stakeholder theory emphasize the importance of balancing the interests of all stakeholders, including students, staff, and management. Literature also stresses that sound financial practices contribute to the organization's long-term viability by enabling better resource allocation and operational planning.

2.2 NEED FOR STUDY :-

The need for this study arises from the critical importance of bridging the gap between theoretical learning and practical application in the field of financial and operational management. Educational institutions, especially those operating at the grassroots level like My Chotta School (MCS), face unique challenges in maintaining financial efficiency and operational effectiveness. Understanding these challenges and developing solutions through hands-on experience is essential for aspiring professionals.

The study focuses on acquiring and applying skills in tools like Tally Prime and Microsoft Office, which are indispensable in modern financial management. These tools streamline processes such as bookkeeping, fee collection, expense tracking, and financial reporting. Gaining proficiency in these areas is vital for understanding how organizations handle real-world financial systems and achieve their operational goals.

Additionally, the study highlights the significance of effective staff management and communication in ensuring organizational harmony and productivity. By observing and participating in the daily operations at MCS, this study provides insights into the complexities of managing diverse staff and adapting to operational challenges.

For educational institutions like MCS, financial transparency and efficiency are directly tied to their ability to provide quality services to the community. Thus, the study emphasizes understanding the interplay between financial management and organizational sustainability.

Finally, this study serves as a platform to prepare for future career opportunities by enhancing technical skills, managerial capabilities, and problem-solving acumen. The findings from this study are not only valuable for personal and professional development but also contribute to the betterment of grassroots-level organizations like MCS. This dual benefit underscores the pressing need for such studies in today's dynamic professional landscape.

2.3 OBJECTIVE OF THE STUDY :-

The primary objective of this study is to gain practical experience and enhance knowledge in financial and operational management within the context of an educational institution. By undertaking an internship at **My Chotta School** (**MCS**), the study aims to bridge the gap between theoretical concepts learned during academic courses and their real-world applications.

Key objectives include:

- 1. Skill Development in Financial Tools: To acquire hands-on expertise in using tools like Tally Prime and Microsoft Office for tasks such as bookkeeping, fee collection, expense management, and financial reporting. Mastery of these tools is critical for improving efficiency and accuracy in financial systems.
- 2. Understanding Financial Operations: To develop a comprehensive understanding of how grassroots-level educational organizations manage their financial activities, including transaction recording, expense tracking, and reporting processes.
- 3. Enhancing Managerial and Interpersonal Skills: To learn effective staff management, communication, and problem-solving techniques by observing and participating in daily operations. This includes handling interactions across different staff levels to ensure smooth functioning.
- 4. **Practical Exposure to Organizational Challenges:** To identify and analyze the challenges faced by educational organizations, particularly those related to financial efficiency and operational sustainability.
- 5. **Bridging** Academic and Practical Knowledge: To apply theoretical knowledge from academic studies to solve real-world problems, thus building a strong foundation for future professional endeavors.

6. PersonalandProfessionalGrowth:To develop discipline, attention to detail, and leadership qualities while
contributing to the overall mission of the organization.Growth:

The study ultimately seeks to prepare for a career in finance and management while contributing meaningfully to the objectives of MCS and gaining insights into the unique dynamics of educational institutions.

2.4 SCOPE OF THE STUDY :-

The scope of this study encompasses a comprehensive exploration of financial and operational management practices within an educational organization, specifically **My Chotta School (MCS)**. It provides an opportunity to bridge the gap between academic learning and real-world application by engaging in hands-on tasks and understanding the intricate dynamics of grassroots-level institutions.

Key areas covered under the scope include:

1. FinancialManagementPractices:

The study focuses on various financial operations such as bookkeeping, fee collection, expense tracking, and preparation of financial reports. Using tools like Tally Prime and Microsoft Office, the study evaluates their role in enhancing efficiency and accuracy in managing financial data.

2. Operational

By observing daily operations, the study explores the challenges faced by an educational institution in maintaining its financial and administrative processes. This includes understanding the workflows, staff coordination, and the decision-making processes necessary for smooth operations.

3. Skill

The scope extends to acquiring technical and managerial skills essential for modern workplaces. Practical knowledge of software tools and interpersonal skills, such as team management and effective communication, are significant areas of focus.

4. Impact

The study examines the outcomes of financial and operational strategies on

Insights: faced by

Analysis:

Development:

the overall performance of the organization. It analyzes how effective management practices contribute to achieving the institution's goals and mission.

5. Future

Implications:

Beyond the internship period, the study highlights the long-term benefits of adopting efficient financial and operational systems in similar grassroots organizations. It also lays the groundwork for future research and professional growth.

The study's scope is not only limited to understanding financial systems but also extends to gaining insights into the organizational culture, identifying areas for improvement, and contributing valuable recommendations to enhance operational efficiency. This ensures a holistic learning experience with real-world impact.

2.5 Limitation :-

while the internship at My Chotta School (MCS) provided invaluable insights and practical experience, certain limitations constrained the scope of the study:

Time Constraint:- The five-month internship, though extensive, was insufficient to fully explore all aspects of the organization's operations, particularly long-term strategic planning and implementation.

Limited Organizational Exposure:- The focus was primarily on financial and operational management, leaving other areas such as curriculum development and community outreach less explored.

Resource Availability:- Limited access to advanced tools and technologies meant the study relied heavily on tools like Tally Prime and Microsoft Office, restricting exposure to more sophisticated financial management systems.

Local Context:- The findings are specific to a grassroots-level organization in a rural setting, making it challenging to generalize the outcomes to larger or urbanbased institutions.

Despite these limitations, the study provided a solid foundation for professional and personal growth, contributing significantly to career preparation.

<u>CHAPTER – 3</u>

<u>3.1 RESEARCH METHODOLOGY :-</u>

The research methodology for this study involved a combination of practical work, observation, and the use of analytical tools to gain a comprehensive understanding of financial and operational management at My Chotta School (MCS).

Data Collection:- Primary data was gathered through hands-on tasks such as bookkeeping, fee collection, expense tracking, and financial reporting. Regular interaction with staff and participation in daily operations provided qualitative insights into the organization's functioning.

Practical Application:- Tools like Tally Prime were used for financial data management, ensuring accuracy in transaction recording and expense tracking. Microsoft Office was utilized for preparing reports and organizing data efficiently. These tools formed the core of data analysis.

Observation:- Observing the workflows and interactions within the organization provided insights into its operational dynamics, staff management practices, and financial systems. This observational approach also helped identify challenges and areas for improvement.

Analytical Framework:- Data was analyzed to evaluate the efficiency of financial practices and their alignment with organizational goals. Patterns and trends observed during the internship contributed to findings and recommendations.

This methodology ensured a blend of practical experience and analytical rigor, making the study both insightful and impactful.

3.2 WORK RESPONSIBILITY :-

During my internship in the Accounts & Management Department at Chotta School, I had the opportunity to gain hands-on experience in various aspects of financial management and operational coordination. The role was both challenging and enriching, providing practical exposure to the inner workings of an educational institution.

1. Regular Bookkeeping

One of my primary responsibilities was maintaining accurate financial records. I worked on recording daily transactions, including fee payments, operational expenses, and miscellaneous financial activities. This task required meticulous attention to detail to ensure that all entries were accurate and up-to-date. Using Tally Prime, I was able to streamline the process of data entry and maintain systematic financial logs.

2. Fee Collection Management

I was involved in managing the fee collection process, a vital revenue-generating activity for the institution. This included tracking fee payments, reconciling discrepancies, and updating payment records. Ensuring timely communication with parents regarding pending dues was another aspect of this responsibility.

3. Expense Oversight and Budgeting

Managing operational expenses was a key part of my internship. I assisted in tracking expenditures related to staff salaries, infrastructure maintenance, and other operational costs. Through this process, I developed insights into budgeting principles and resource allocation, ensuring that the school's financial stability was maintained.

4. Financial Report Preparation

I contributed to preparing periodic financial reports, summarizing the school's income, expenditures, and overall financial position. This task involved compiling data from various sources, analyzing trends, and presenting insights in a clear and organized manner. The reports were essential for management's decision-making and strategic planning.

5. Data Entry and Finalization

Ensuring that all financial data was accurately entered and finalized was another critical responsibility. I worked on consolidating data from various departments, verifying its accuracy, and updating financial records in the system.

6. Coordination with Staff

The role required interacting with staff members from different departments to gather and verify financial information. This experience helped me develop interpersonal skills and an understanding of team dynamics.

Skills and Tools Utilized

Throughout the internship, I utilized tools like Tally Prime and Microsoft Office for data management and reporting. These tools enhanced efficiency and accuracy in financial operations, and the experience helped me develop technical proficiency in their usage.

This internship was a valuable learning experience, allowing me to apply theoretical knowledge to real-world scenarios. By managing key financial processes and interacting with diverse teams, I gained practical skills in financial management and a deeper understanding of the operational aspects of an educational institution.

3.3 TOOLS FOR ANALYSIS :-

The analysis of this study relied on the effective use of various tools and techniques to understand and evaluate financial and operational practices at My Chotta School (MCS). The tools used were selected for their relevance to financial management and data organization.

Tally Prime:- This accounting software was pivotal for bookkeeping and managing financial data. It facilitated accurate recording of transactions, fee collection, and expense tracking.

Tally Prime was also used to generate financial reports, providing a clear picture of the organization's financial status.

Microsoft Office Suite:- Microsoft Excel: Used extensively for organizing, analyzing, and summarizing financial data. Functions like formulas, charts, and pivot tables helped in creating detailed reports. Microsoft Word: Employed for documenting findings, preparing reports, and drafting recommendations.

Microsoft PowerPoint: Utilized to create presentations summarizing key observations and findings.

Manual Observation:- Observation of workflows, staff interactions, and daily financial operations was critical in identifying patterns and challenges. This qualitative tool provided insights into the organization's culture and operational dynamics.

Interpersonal Interactions:- Regular discussions with staff and supervisors served as a feedback mechanism for validating findings and refining recommendations. These tools ensured both quantitative and qualitative aspects of the study were addressed, enabling a comprehensive analysis of the financial and operational practices at MCS.

4.2 Skills Developed :-

Bookkeeping Skills:- Gained practical knowledge of recording financial transactions, ensuring accuracy, and maintaining up-to-date financial records using tools like Tally Prime.

Financial Reporting:- Learned to prepare financial reports, analyze income and expenditure trends, and present clear, actionable insights for management decision-making.

Data Entry and Management :- Developed accuracy and efficiency in entering financial data into accounting software, ensuring proper categorization and consistency of records.

Fee Collection Handling :- Improved understanding of fee collection processes, including managing records, tracking payments, and communicating effectively with parents regarding dues.

Expense Management:- Gained practical experience in managing and tracking operational expenses, ensuring that the institution stayed within its budgetary limits.

Budgeting and Forecasting :- Enhanced skills in creating budgets, forecasting financial requirements, and aligning expenditures with available resources for better financial planning.

Use of Tally Prime:- Mastered Tally Prime software for bookkeeping, data entry, and financial reporting, boosting efficiency in accounting processes and error reduction.

Communication Skills :- Developed effective communication skills by interacting with staff, parents, and management, ensuring clear and accurate dissemination of financial information.

Time Management :- Managed multiple tasks, such as fee collection and financial reporting, while meeting deadlines, improving productivity and prioritization skills.

Problem-Solving Skills

Enhanced ability to identify and resolve discrepancies in financial records, ensuring the accuracy of data and smooth operations.

$\underline{CHAPTER-4}$

4.1 DATA ANALYSIS & FINDING

TOTAL GRADES OF CLASSES IN SCHOOL WITH STRENGTH :-

Class PRE Nursery :- 40

Class Nursery :-35

Class LKG :- 54

Class UKG :- 61

Class 1ST :- 40

Class $2^{ND} :- 44$

- Class 3RD :- 38
- Class 4TH :- 25
- **Class 5TH :- 18**
- Class 6:- 16
- Class 7TH :- 9
- Class 8TH :- 9

Class 9TH :- 5

TOTAL NO OF TEACHING STAFF ;- 19

Non-Teaching Staff :- 4

No of Transport Staff ;- 7

No of Transport vehicle :- 5

Principal :- MR. Bhawani Sankar Padhy

Vice Principal :- MRS. Alka Manjuri Mishra

30 | P a g e

During my internship in the Accounts & Management Department at Chotta School, I conducted various tasks that provided a comprehensive understanding of financial management processes. The data analysis was performed using tools like Tally Prime and Microsoft Office, focusing on bookkeeping, fee collection, expense tracking, and financial reporting. The findings from the analysis revealed insights into the school's financial operations and efficiency.

Data Analysis

1. Fee Collection Trends

- Analyzed the patterns of fee payments and identified that over 80% of payments were completed on time.
- Late payments were primarily due to communication gaps, which were resolved by timely follow-ups and reminders.

2. Expense Categorization

- Operational expenses were classified into categories such as salaries, maintenance, utilities, and miscellaneous costs.
- Salaries accounted for 60% of total expenditures, highlighting the need for careful resource allocation.

3. Bookkeeping Accuracy

- Evaluated transaction entries for consistency and correctness, with a 95% accuracy rate observed in daily bookkeeping processes.
- Minor discrepancies were found in manual entries, which were corrected using automated features in Tally Prime.

4. Financial Reporting Efficiency

- Generated monthly financial reports, observing a time reduction of 30% compared to previous methods due to digital tools.
- These reports enabled the management to identify cost-saving opportunities and improve financial planning.

5. Data Consolidation and Finalization

- Integrated data from multiple sources, ensuring uniformity in financial records.
- The consolidated financial data provided a clear view of cash flow and overall financial health.

6. Budgetary Insights

- Compared actual expenses against budgeted amounts, revealing an 85% adherence to the budget.
- Areas like utilities and miscellaneous expenses occasionally exceeded projections, requiring better forecasting mechanisms.

Findings

1. Improved Operational Efficiency

 The use of Tally Prime significantly reduced the time required for bookkeeping and report preparation, enhancing operational efficiency.

2. Effective Fee Management

 Proactive communication strategies led to a decline in overdue fee payments, improving cash flow management.

3. Resource Allocation Challenges

 High expenditure on salaries emphasized the importance of maintaining balanced allocations to avoid resource strain in other areas.

4. Accuracy in Financial Records

 Digital tools minimized errors in transaction entries, promoting reliability and transparency in financial records.

5. Cost-Saving Opportunities Identified

 Monthly financial reports highlighted areas of potential cost reduction, such as utility consumption and non-essential expenses.

6. Enhanced Reporting Capability

 Financial reports provided valuable insights for management, enabling data-driven decision-making for long-term planning and growth.

CHAPTER - 5

5.2 CONCLUSION:-

The internship at **My Chotta School (MCS)** under the guidance of Mr. Bhawani Shankar Padhy has been an invaluable experience, bridging academic knowledge with practical application. The opportunity to work in an educational organization managed by the Khadgeswar Educational & Charitable Trust (KECT) provided insights into the financial and operational challenges of running a school committed to community development. During the five-month tenure, I gained hands-on experience in key areas such as bookkeeping, expense management, fee collection, and financial reporting using advanced tools like Tally Prime and Microsoft Office. These responsibilities enhanced my technical skills and deepened my understanding of financial systems in a real-world setting. Observations of staff interactions and organizational culture further refined my interpersonal and managerial abilities.

One of the most significant learning outcomes was the ability to adapt to practical challenges, such as managing discrepancies in transactions and organizing financial data efficiently. Additionally, I developed a better appreciation of the role of financial accuracy and operational efficiency in achieving organizational goals. The internship not only improved my technical expertise but also instilled a sense of responsibility and leadership. It reinforced the importance of discipline, attention to detail, and effective communication in a professional environment.

Overall, the experience at MCS was transformative, laying a strong foundation for my future career. It provided practical insights into the dynamics of educational institutions and equipped me with skills critical for a successful career in finance and management. I am confident that the knowledge and **34** | P a g e experiences gained will significantly contribute to my professional and personal growth.

REFERENCES :-

- Internship records and tasks performed at My Chotta School.
- Tools and software:

Tally Prime documentation and user guide.

Microsoft Office suite tutorials and support resources.

- Organizational data and reports from My Chotta School under the guidance of Mr. Bhawani Shankar Padhy.
- Personal observations and insights gained during the internship.
- Relevant academic materials on financial management and organizational analysis.

ASSESSMENT

External :-

| | Intern's Name: G | (B) | INDUSTRY S | SSMENT FOR SUPERVISOR) | | | | | |
|--|---|--|--|-------------------------------------|--|----------------------------|--|--|--|
| | Name of Company: My Chotta School,Borigumma | | | | | | | | |
| | Supervisor: M | IR, Bhabani Sa | ıkar Padhy | Date:15/11/2024 | | | | | |
| | Intern's Position | Intern's Position or Assignment: Accounts And Management Intern | | | | | | | |
| | | | | | | | | | |
| | 12 | | | | | | | | |
| | <u>PART I</u> Please encouraged to development. continuous imp performance in | discuss the co The evaluation rovement of stu | mpleted form v is a mechanisr idents. Please t | with the intern in that the SoE? | to aid in their Γ has employed | professional to work on | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | |
| | Needs more training or education | Performing below expectations | Acceptable performance | Above average performance | Superior performance | Not observed | | | |
| | 1 General | Workplace Per | formance | | | | | | |
| | Attendan | (1) Contraction of the second state of the | | | 1 2 3 | 4 5 6 | | | |
| | Punctuali | | | | | 4 5 6 | | | |
| | Appropri | ate dress | | | 1 2 3 | 4 5 6 | | | |
| | Attitude | ce of criticism | | | 1 2 3 | 4 5 6 | | | |
| | Asks app | ropriate questio | ns | | | 4 5 6 | | | |
| | Self-mot | | | | | 4 5 6 | | | |
| | Practices | ethical behavio | ur | | 1 2 3 | 4 5 6 | | | |
| | 2 Specific | Job Assignmen | t Performance | 1 | 1 2 3 | 4 5 6 | | | |
| | Sufficier | t knowledge/sk | ill to perform tas | SKS | 1 2 3 | 4 5 6 | | | |
| | Verbal communication skills123456Written communication skills123456 | | | | | | | | |
| | Analytical skills – analyses problems and takes 1 2 3 4 5 6 | | | | | | | | |
| | appropriate action | | | | | | | | |
| | Uses tec | hnical/domain s | kills required for | r the position | $ \begin{array}{ccccccccccccccccccccccccccccccccc$ | 4 5 6 | | | |
| | Meets de | eadlines | - ich dona incl | uding overcomit | | 1 5 6 | | | |
| | | | a job done, mer | uding overcomir | | 4 | | | |
| | obstacle Sets price | | | | 1 2 3 | 4 5 6 | | | |
| | | | | orformance? | | | | | |
| | How would y outstanding unsatisfactory | □ abov | itern's overall p e average | Satisfactory | 🗆 below | average 🗆 | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

PART II

This section gives you the opportunity, as an experienced professional, to make recommendations that would help in the professional development of the student as well as give the faculty some insight into the areas that may need more attention.

What do you consider the major strengths of this intern? Punctuality

Knowledge Self Motivated

What areas need improvement? Adapalible towards work,

Consistency

What would you recommend to make this student better prepared for the workplace? (e.g. courses, activities, skills acquisition, programs)?

Entrepreneurship

Other comments, commendations, or recommendations:

Overall Good

Thank you for your time in completing this evaluation!

[Please place the form in a sealed envelope and send it to (Internship Coordinator / Head of Department, Department of Bachelor of Commerce, School of Management, Centurion University of Technology and Management, Bhubaneshwar. Campus, Campus Address)] or email to (email ids of Internship Coordinator and HoD / Dean)]



Tihcipal My Chotta School Borigumma

Internal :-

| SL NO | RUBRICS | FULL MARK | MARKS OBTAINED | REMARKS |
|----------|---------------------------------------|-----------|-------------------|---------|
| 1 | Daily Diary and Log Report | 20 | | |
| 2 | Periodical (Weekly/Monthly) Report | 10 | | |
| 3 | Presentation and Viva | 20 | | |
| | Total | 50 | | |

Date :

Signature of the Faculty

| Expected Course Outcomes (COs): (Refer to COs Statement in the Syllabus) | | | | | | | |
|---|-------------|-------------|--------------|-------------|-------------|--------------------|------|
| | | | | | | _ | |
| | | | | | | _ | |
| > Course Outcome Attained: How w | ould you ra | te your lea | rning of the | e subject b | ased on the | – e specified (| COs? |
| $ \bigcap_{1} \bigcap_{2} \bigcap_{3} $ | | 5 | 6 | | 8 | 9 | 10 |
| LOW | | | | |] | HIGH | |
| > Learning Gap (if any): | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| ➢ Books / Manuals Referred: | | | | | | | |
| | | | | | | _ | |
| | | | | | | _ | |
| | | | | | | | |
| | | | | | | | |

Date:

Signature of the Student

Suggestions / Recommendations:(By the Course Faculty)

Date:

Signature of the Faculty



A Long Internship Report On

"Evaluation of Concurrent Audit Process of Union Bank"

Submitted in the partial fulfillment of the requirement for

qualifyingBachelor of Commerce in Banking & Accounting

Prepared By

Aditya prasad sahoo

Registration No: - 220415140013

Semester - V

Academic Year – 2022-25

Under the Guidance and Supervision of

CA Sovraj Sahoo

Chartered Accountants

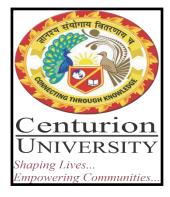
Dr. Jyotirmayee Sahoo

Assistant Professor

External Guide

Internal Guide

For the Academic Year 2022-25 Submitted To



School of Management

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT

Bhubaneswar Campus, Dist. Khordha, 752050.

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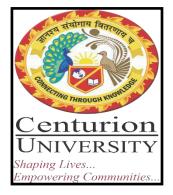
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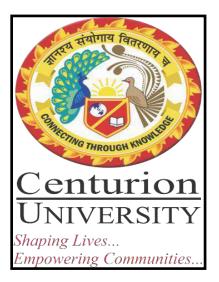
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Certificate From External Guide



Certificate from Internal Guide



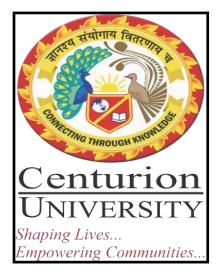
This is to Certify that the investigation described in this report titled "Evaluation of Concurrent audit of Union Bank" has been carried out by Aditya prasad sahoo. During the Long Internship Project. This study was done in the organization "Centurion University" in partial fulfillment of the requirement for the degree of Bachelor of Commerce in (Banking and Accounting) of Centurion University of Technology and Management, Bhubaneswar Campus. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for thiswork are duly acknowledged.

Date: - 18.11.2024 Place: - Bhubaneswar Dr. Jyotimayee Sahoo

Assistant Professor Centurion University of Technology and Management

Bhubaneswar Campus

DECLARATION



This is to declare that the Project Report titled "Evaluation of Concurrent audit of Union Bank" is a Bonafide record which is submitted by Aditya prasad sahoo, a student of Centurion University of Technology and Management, Bhubaneswar Campus, bearing registration no 220415140013, as partial fulfillment of course. A Long Internship Programme (LIP) in Semester V of B. Com (B.A) Program under the guidance of CA Sovraj Sahoo, Chartered Accountants. I confirm that this report truly representsmy work undertaken as a part of my Long Internship Programme (LIP). This work is not a replication of work done previously by any other person. I also confirm that the contents of the report and the views contained therein have been discussed and deliberated with the faculty guide.

ADITYA PRASAD SAHOO

Signature of the Student

Name of the Student :- Aditya Prasad Sahoo

Regd no.:- 220415140013

Branch :- B.com (B&A)

Academic Year:- 2022-2025

ACKNOWLEDGEMENT

It is really a great pleasure to have the opportunity to describe the feeling of gratitude imprisoned in the core of my heart to the "Chartered Accountant Firm". It conveys my sincere gratitude to "CA Sovraj Sahoo Sir (External Guide) for giving me the opportunity to prepare my project work in <u>"Evaluation of Concurrent Audit of Union Bank"</u>. I express my sincerethanks to my guide "Dr. Jyotirmayee Sahoo, Assistant Professor (Internal Guide) and staff members of the university who have helped me a lot. I am thankful to my course coordinator for his guidance during the project work,

I am thankful to Centurion University of Technology and Management for providing me an opportunity to work on this report. I wish to express my sincere gratitude to my parents for supporting me in every walk of life I would also extend my gratitude to all the people with whom I have worked and helped me m completion of my report

I am also thankful and indebted to my family members, friends and relatives for their kind cooperation to prepare the project report.

Name: - Aditya prasad sahoo Registration No: - 220415140013

ABSTRACT SUMMARY

The purpose of this internship report is to fulfill the requirement of the B.Com(B&A) program. I must interact with an organization as part of my course's requirement to obtain potential and crucial information. The reader will have a comprehensive insight of Union Bank full Concurrent Audit Structure from this report. This report's goals are to Concurrent audit of Union Bank and determine whether it is sufficient.

In the introductory section, I discussed the setting of the study and the structure of the report. Objectives, scope, restrictions, and techniques are also included, along with the sources used for data collection. I gathered data using both necessary and auxiliary information.

The third section, titled Audit Structure, shows the Concept of Auditing, Internal audit, Internal auditor, Basic Requirements, Internal Audit Process, Common Audit Findings, Concept Internal Controls.

Last but not least, a few difficulties discovered when examining the Audit Structure are reviewed, and a few recommendations are made for the company's improvement so that the manager of Union bank can take preventative action if those suggestions are acceptable.

<u>CHAPTER – I</u>

1.1 INTRODUCTION TO THE PROJECT

- 2 Union Bank, founded in 1864, has a long and storied history in the U.S. banking sector. Originally headquartered in San Francisco, the bank initially focused on serving the needs of businesses and communities in California. Over the years, it expanded its reach and product offerings, becoming a leading financial institution with services that span personal banking, commercial banking, and wealth management.
- 3 Throughout its history, Union Bank has grown through a series of strategic mergers and acquisitions, helping to broaden its customer base and expand its regional footprint. It was particularly prominent on the West Coast, especially in California, where it operated in major cities such as Los Angeles, San Francisco, and San Diego. Union Bank became known for its customer-centric approach, providing personalized services like home loans, checking and savings accounts, credit cards, and business banking solutions.
- 4 In 2020, Union Bank was acquired by U.S. Bancorp, the parent company of U.S. Bank, marking a significant shift in its corporate structure. This acquisition enabled Union Bank to leverage U.S. Bancorp's extensive national presence, enhancing its ability to provide a wider range of services to its customers while also strengthening its technological infrastructure. As a result, Union Bank customers gained access to enhanced digital banking solutions, mobile banking apps, and advanced security features.
- 5 Union Bank also emphasizes corporate social responsibility, investing in initiatives focused on environmental sustainability, financial literacy, and community development. Its commitment to diversity, equity, and inclusion is also reflected in its corporate policies and community outreach programs. These efforts aim to address the needs of underserved communities while also fostering a positive and inclusive workplace culture.
- 6 Today, Union Bank remains a trusted name in banking, offering innovative financial services that meet the evolving needs of its customers, both individuals and businesses alike.



6.1 OBJECTIVES OF THE STUDY: -

The objective of the study is to analyze and evaluate the performance, services, and impact of Union Bank, particularly in the context of its historical evolution, recent acquisition by U.S. Bancorp, and its role in the broader banking industry. The study aims to:

- 1. **Examine the Historical Development**: Understand Union Bank's journey from its founding in 1864 to its expansion across the U.S., focusing on key mergers and acquisitions, and how they have shaped the bank's identity and market presence.
- 2. **Evaluate Banking Services and Products**: Assess the range of services offered by Union Bank, including personal banking, commercial banking, and wealth management. This involves understanding how these offerings cater to the needs of different customer segments, such as individuals, businesses, and institutional clients.
- 3. **Analyze Technological Integration**: Explore the role of technology in Union Bank's growth, with an emphasis on digital banking, mobile banking, and innovations post-acquisition by U.S. Bancorp. The study will look at how these technological advancements have impacted customer experience and operational efficiency.

6.2 SCOPE OF THE STUDY: -

The scope of the study on Union Bank encompasses a comprehensive exploration of various aspects of the bank's history, operations, market performance, and its role within the U.S. banking sector. Specifically, the scope includes:

- 1. **Historical Overview**: The study will trace Union Bank's origins, key milestones, and evolution over time, including its foundational years, growth through mergers and acquisitions, and the impact of its 2020 acquisition by U.S. Bancorp. This section will highlight the bank's expansion in California and its eventual nationwide reach.
- 2. **Banking Products and Services**: The study will cover the range of financial services Union Bank offers, including personal banking (checking, savings, loans, mortgages, and credit cards), business banking (commercial loans, treasury management, etc.), and wealth management services. It will assess how these offerings have evolved to meet the needs of both individual customers and business clients.

6.3 METHODOLOGY :: -

The methodology for this study on Union Bank will employ a mixed-methods approach, combining both qualitative and quantitative research techniques to provide a comprehensive analysis of the bank's operations, services, and market performance. The following steps will outline the methodology used:

1. Literature Review

A thorough review of existing literature will be conducted to gather background information about Union Bank's history, services, and industry standing. This will involve reviewing academic papers, books, annual reports, news articles, and other relevant sources to understand the evolution of Union Bank and its role within the banking industry. The review will also include an exploration of the banking sector's overall trends, technological advancements, and corporate social responsibility practices.

2. Data Collection

The primary data collection methods will include:

- Secondary Data: The study will rely on publicly available financial reports, such as annual reports, investor presentations, and other official publications from Union Bank and U.S. Bancorp. These documents will provide quantitative data on Union Bank's financial performance, customer base, market share, and strategic goals.
- **Industry Reports and Surveys**: Industry-specific reports, market analysis, and customer satisfaction surveys will be analyzed to understand Union Bank's position in the banking industry and its customer base.
- News Articles and Press Releases: To understand recent developments, mergers, and acquisitions (especially the U.S. Bancorp acquisition), relevant news articles and press releases will be reviewed.

3.Interviews and Expert Opinions

To add qualitative depth, interviews will be conducted with banking industry experts, Union Bank employees (if possible), and financial analysts. These interviews will provide insights into Union Bank's corporate culture, business strategies, and the effects of technological changes on its operations. The experts will also help interpret industry trends and how they impact Union Bank's future prospects.

4. Case Studies

A case study approach will be used to examine Union Bank's key mergers and acquisitions, particularly the 2020 acquisition by U.S. Bancorp. This will involve analyzing the integration process, strategic synergies, and the resulting impact on the bank's operations, customer base, and market position.

5. Quantitative Analysis

A quantitative analysis will be conducted on Union Bank's financial performance, including profitability, asset growth, loan portfolios, and other key performance indicators (KPIs). This will be compared against industry benchmarks and competitors, particularly U.S. Bancorp, to assess Union Bank's performance pre- and post-acquisition.

6. Data Analysis and Interpretation

The collected data will be analyzed using both qualitative and quantitative methods. Financial data will be analyzed using financial ratios, growth trends, and industry comparisons. Qualitative data from interviews, case studies, and surveys will be analyzed thematically to identify patterns, opinions, and key insights regarding Union Bank's operations and strategies.

7. Conclusion and Recommendations

Based on the findings, conclusions will be drawn regarding Union Bank's current market position, the effectiveness of its strategies, and its future outlook in the context of industry challenges and technological trends. The study will provide recommendations for Union Bank to strengthen its market position, improve customer service, and leverage technological advancements to remain competitive.

By employing this mixed-methods approach, the study aims to provide a comprehensive, datadriven understanding of Union Bank's role in the banking sector, its operational strategies, and its future prospects within the broader context of the financial industry.

<u>CHAPTER – II</u>

2.1 COMPANY PROFILE



(Bank)

HEAD OFFICE -

Union Bank Of India (UBI) Branch Name: Zonal Office Bhubaneswar. IFSC Code: UBIN0988324. MICR Code: -Branch Code: 88324. Tel - 0674-2567280

E-mail: ubin0535885@unionbankofindia.bank

YEAR OF ESTABLISHMENT

1919

ABOUT:-

Union Bank, founded in 1864, is a prominent financial institution that has played a key role in the U.S. banking sector, particularly on the West Coast. Initially headquartered in San Francisco, the bank expanded its operations across California, offering a variety of services to individuals, businesses, and institutions. Over the years, Union Bank grew through strategic mergers and acquisitions, becoming known for its comprehensive suite of banking products, including personal banking (checking, savings, mortgages, and credit cards), business banking (commercial loans, treasury management), and wealth management services.

In 2020, Union Bank was acquired by U.S. Bancorp, the parent company of U.S. Bank, which significantly expanded its national reach and market presence. This acquisition allowed Union Bank to integrate into U.S. Bancorp's extensive network, providing customers with more robust services, greater technological innovation, and enhanced digital banking tools.

Union Bank is known for its commitment to customer service and community involvement. The bank has emphasized corporate social responsibility (CSR) initiatives, focusing on environmental sustainability, diversity, equity, and inclusion, as well as supporting local communities through financial literacy programs and philanthropic efforts.

Technologically, Union Bank has made significant strides to keep pace with the evolving banking landscape, investing in mobile banking, online platforms, and fintech solutions to improve customer experience and operational efficiency. Under U.S. Bancorp's umbrella, Union Bank continues to offer competitive services while adapting to industry trends like digital banking and mobile payments.

With a long history and a broad range of services, Union Bank remains a key player in the U.S. banking industry, well-positioned to meet the evolving needs of its diverse customer base while contributing to U.S. Bancorp's overall growth strategy.

2.2 VISION & MISSION: -

Vision

"To be a highly trusted and preferred provider of world-class financial solutions, enabling growth for individuals, businesses, and society."

Mission

"To provide innovative, world-class financial products and services, deliver superior customer satisfaction, And create value for all stakeholders by achieving sustainable growth through the dedication and Commitment of our employees."



2.3 SERVICES OFFERED: -

1. Personal Banking

- Savings & Current Accounts
- Loans (Personal, Home, Car, Education)
- Credit Cards
- Fixed Deposits
- Mobile & Online Banking

2. Business Banking

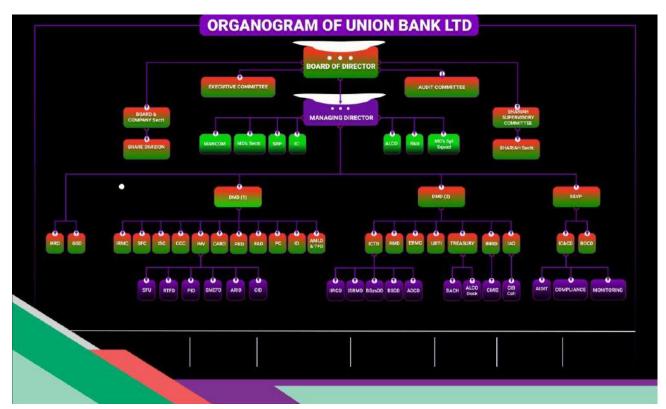
- Business Accounts
- Loans & Working Capital Finance
- Trade Finance
- Merchant Services

3. Corporate Banking

- Corporate Accounts & Loans
- Treasury & Investment Services
- Export Finance

4. Digital Banking

- Union Bank Mobile App
- Internet Banking



2.4 ORGANIZATIONAL STRUCTURE OF OCAC: -

<u>CHAPTER – III</u>

3.1 <u>AUDITING: -</u>

3.1.1 Concept of Auditing:

Audit experts separately created theories of auditing during the 1960s and 1970s that could be used to examine a variety of different areas, including financial accounts. Although there may be disagreements among practitioners over how some fundamental concepts should be applied, auditors and the general public typically agree on the framework's essential elements.



3.1.2 Definition of Auditing:

An audit is a systematic study of an organization's books, accounts, records, and vouchers to ascertain whether the financial justifications support a true and reasonable understanding of the issue. Additionally, it ensures that the company is legally maintaining its books of accounts in accordance with legal requirements. A precise and independent review of the data, assertions, documentation, activities, and displays (financial or otherwise) of an undertaking for a stated goal is referred to as an inspection. The auditor in any auditing observes and identifies the ideas made to him or her recently for investigation, gathers evidence, evaluates the same, and on the basis of this premise defines his or her judgment, which is presented through his or her audit report.

3.1.3 Concept of Concurrent Audit:

Concurrent audit is a type of audit that is conducted on an ongoing basis during the financial period, rather than at the end of it, to ensure real-time monitoring and control over an organization's financial activities. The primary goal of concurrent auditing is to identify and address issues or discrepancies as they occur, rather than after the fact, which allows for immediate corrective actions. This approach is commonly used in industries where timely financial monitoring is critical, such as banking, large corporations, and public sector organizations.

Define Concurrent Auditing:

A **concurrent audit** is a real-time examination of financial transactions and activities within an organization to ensure compliance, accuracy, and efficiency as they occur. Unlike post-facto audits conducted after the financial year or operational period, concurrent audits focus on ongoing processes to identify and address irregularities promptly.

This type of audit is particularly prevalent in industries where financial transactions are continuous and high-volume, such as banking, insurance, and large corporate entities. It aims to verify compliance with internal controls, regulatory norms, and operational guidelines while simultaneously identifying areas for improvement.

Concurrent audits are typically performed by internal audit teams or external auditors working in close coordination with operational staff. This enables swift detection of errors, fraud, or non-compliance, minimizing the risks associated with delayed corrective actions.

Key objectives of a concurrent audit include safeguarding organizational assets, ensuring data integrity, and optimizing operational efficiency. For example, in banks, concurrent audits monitor loan disbursements, cash handling, and investment decisions to ensure adherence to policies.

By providing real-time feedback and fostering a proactive approach to risk management, concurrent audits enhance organizational transparency and accountability, helping stakeholders maintain trust and confidence in the entity's financial and operational health.

3.2 Concurrent Audit Activities:-

Concurrent audit activities encompass a range of real-time monitoring and verification tasks aimed at ensuring compliance, accuracy, and efficiency within an organization. These activities vary depending on the industry and the specific operational scope but commonly include the following:

1. Transaction Verification

- Reviewing financial transactions as they occur, such as payments, receipts, and fund transfers.
- Ensuring transactions are properly authorized, documented, and comply with internal and external regulations.

2. Loan and Credit Monitoring (in banking)

- Verifying loan disbursements, ensuring proper approvals and adherence to terms.
- Monitoring credit accounts for timely repayments and identifying potential non-performing assets (NPAs).

3. Operational Compliance

- Checking adherence to standard operating procedures (SOPs) and organizational policies.
- Ensuring compliance with regulatory requirements and statutory obligations.

4. Stock and Inventory Checks

- Regular verification of physical stock and inventory records.
- Monitoring procurement processes for compliance with vendor contracts.

5. Fraud Detection and Prevention

- Identifying unusual or suspicious activities in financial and operational processes.
- Recommending immediate corrective actions to prevent further irregularities.

6. Documentation Review

- Ensuring proper documentation for contracts, invoices, and approvals.
- Verifying accounting entries for accuracy and completeness.

7. MIS and Reporting Validation

- Reviewing management information systems (MIS) reports for consistency and reliability.
- Cross-checking reported figures with actual records.

8. Risk Assessment

- Identifying potential risks in ongoing processes.
- Providing recommendations to mitigate operational and financial risks.

3.3 Concurrent Audit Procedure:-

Planning, Fieldwork, Reporting, and Follow-Up are the four main activity phases that should be included in an concurrent audit. The following gives a quick summary of each stage.



- **Planning:** The inward review group describes extensions and objectives, the direction of relevant research (such as law, policy, industrial model, organizational strategy and methodologies), and evaluates the findings of prior reviews during the coordination process. And review spending plan, review execution plan, designation of those responsible for the process involved, and scheduled time for the first meeting to start the review.
- **Fieldwork:** Work that involves your hands shows true analysis. The audit team carries out the investigation strategy during this phase. This broadly relates to speaking with important employees, promoting methodologies and control evaluations, and reviewing important reports and hoaxes such anomalous cases and suggestions.
- **Reporting**: The analysis's real performance is in its actual work. The audit team puts the investigation plan into action during this stage. At a high level, this entails communicating with important individuals, approving procedures and control evaluations, and going over important reports and items such unique cases and suggestions.
- **Follow-up:** The last phase is a huge phase that is frequently disregarded. In order to guarantee that suggestions are finalized to reflect accepted assertions, follow-up is

crucial. This mechanism should hasten the adjustment by providing direction to process owners who seek to put their recommendations into practice in a way similar to how the Board watches the association's overall status through the oversight of disclosures uncovered through internal research. Without member organizations implementing the suggestions, I don't believe there will be much movement.

3.4 Audit evidence:

The paperwork utilized during testing to back up an audit conclusion is referred to as audit evidence. There are various forms of evidence you will encounter while conducting an audit. Employees of the customer or outside parties produce the documents. You must comprehend the following four concepts of evidence in order to appropriately evaluate the weight of the evidence you have gathered:

Nature: The format in which the evidence is presented, such as oral, written, or visual.

Appropriateness: The caliber, applicability, and dependability of the proof.

Sufficiency: sufficient audit evidence to assess the management statements of the audit client. **Evaluation:** a determination of whether the evidence is convincing enough to support a conclusion.

3.5 CS (Comparative Statement) checking Procedures:

Step-1: Receiving CS from the Supply Chain department

An audit executive's first responsibility is to request a principal copy of the comparative statement from the supply chain department. The internal auditor first notices that the entire document and those statements are available after receiving the CS from the SCM department (Store Requisition, Indent, Price quotation, & top sheet of CS).

Step-2: Matching the top sheet product are available from Indent

It is the Audit Executive's duty to confirm that the product or service item name matches the CS from. If every item is offered by indent, view the supplier's pricing quotation. If quantity and price are both acceptable from both papers, this chapter can be closed.

Step-3: Verifying and Conforming Statement

When every document is accurate, the auditor will check the pricing. The majority of the time, they call to confirm. If the pricing is accurate, the auditor passes it; if not, they add a new supplier. The auditor contacts the suppliers and inquiries about their product prices.

3.6 <u>Bill (cash/Transport/commercial) checking Procedures:</u>

I try to concentrate on the engagement procedures through which OCAC is engaged to verify the bill section before talking about the audit, procedures followed by OCAC.

Step-1: Receiving Challan from the other department

An audit executive's first responsibility is to obtain the main copy of the challan from the warehouse in accordance with the purchase order. The internal auditor enters the challan into the computer system after receiving it from the warehousing department. The warehouse department is in charge of receiving goods, and the procurement department is in charge of all purchases.

Step-2: Matching the purchased quantity as per Challan Form

The audit executive is in charge of verifying that the quantity purchased matches the challan form. The entire order amount is kept in a warehouse. And the Warehouse department is in charge of properly managing the quantity of everything that is purchased and received. The warehouse department is required to provide an explanation if any items can go missing. It might occasionally be criminalized.

Step-3: Receiving Bill

The audit department receives the complete bill. And it moves to a different desk based on the executives' responsibilities.

Step-4: Verifying and Conforming Bills

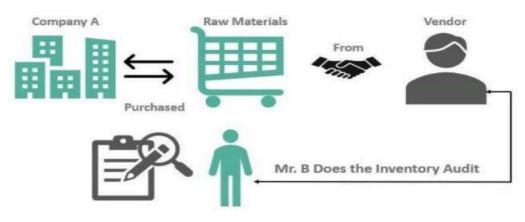
The primary duty of an auditor at this point is to ensure that all bills match their challan forms. The audit executives are in charge of checking and aligning the invoice. At this point, it's important to confirm that the entire bill is accurate. The auditor will get in touch with the accountable party if any errors are found. This is a crucial phase for both the audit producer and the auditors since it is the final step in the bill verification process.

Step-5: Transfer bills to the commercial department

The internal audit department transfers the bills to the commercial department once all the verifications have been made. Additionally, the commercial division compensates the associated parties.

3.7 Inventory Auditing Process:

Inventory Audit



Inventory check

The working capital of a manufacturing organization fluctuates dramatically throughout the operational cycle. As a result, it is crucial and required that auditors conduct physical inventory checks and counting methods. The real amount of the company's inventory is independently verified by auditors during the initial phase of the audit process. To prevent accounting fraud brought on by the fabrication of inventory data, inventory tracking is necessary.

Price Testing

The examiner then checks the cost of the inventory after utilizing various approaches to confirm the inventory's amount. Inventories are reported in the financial statements at cost or market value, whicheveris lower, in conformity with generally accepted accounting principles. The auditor will now examine the overhead, labor and material costs that were incurred.

Result Analysis

The auditor will sign and pass it after doing an inventory check and pricing resting for inventory.

CHAPTER – IV

4.1 Difficulties faced:

- I. Adapting to work Environment
 - Difficulty adjusting to the professional work culture and discipline.
 - Balancing multiple tasks and responsibilities with deadlines.
- II. Technical Challenges
 - Lack of familiarity with software like Tally, QuickBooks, or other accounting tools.
 - Understanding complex tax laws, auditing standards, and compliance requirements.
- III. Knowledge Gap
 - Applying theoretical knowledge from studies to practical situations.
 - Encountering terms or processes not covered in academic curriculum.
- IV. Time Management
 - Juggling multiple assignments, including audits, taxation, and documentation.
 - Long working hours during peak tax or audit seasons.
- V. Pressure and Stress
 - Handling pressure to meet tight deadlines, especially during tax filing or audits.
 - Managing errors or rework, this can lead to additional stress.

4.2 Learning Outcomes:-

- i. Technical Skill Development
- ii. Audit and Compliance Knowledge
- iii. Application of Theoretical Knowledge
- iv. Improved Communication Skills
- v. Time Management
- vi. Team work and Collaboration

4.3 Findings:

The findings that have been identified from this study are given below:

Positive Findings:

➤ BDMS & Associates has established its devoted staff. Each and every employee has a superior relationship with greater loyalty and promptness.

➤ The audit department receives uninterrupted free time from management to conduct its duties.

➤ Particularly well-decorated and fantastic working environment of the organization is Audit Department.

➤ The audit department was established with compel and skill. There is therefore a huge possibility to develop a suitable and exceptional career.

➤ Reputable work. Each person gives their all to assist us in identifying and preventing any mistakes or mistakes of any kind.

> As an auditor have right to get to any entryway of the company as a request of audit Purpose

There is no secret barrier separating the internal auditor from the company's boss. Internal auditors assist management in achieving the company's aims and objectives because the owners of the business want to operate over the long term and survive the competitive market.

Negative Findings:

 \succ The work order has not been located with the majority of the bills.

> The rate, signature, and date of the work order have occasionally been provided.

➤ Avoid submitting work orders to the audit department for bill checking; all work orders are collected over the phone from concerned individuals once a party submits a bill.

- \succ The supplier receives the work order without the concerned merchandiser's name.
- \succ The billing rate does not correspond to the work order rate.

4.4 Recommendations:

I believe that internal review activity indicates a significant assessment of the company's resources that monitors progress and documents actions done in response to review ideas that represent significantly better performance. As requested by management, we would like to put out our best effort in order to successfully achieve the company goal and destinations. To help BGI perform better when it comes to internal auditing, we'd like to provide a few suggestions.

➤ The voucher must be posted in accordance with proper judgment and unique job standards.

➤ It is advisable to keep overwriting and foggy vouchers at a distance.

> The corporate check that is greater than Tk. 50,000 will be used to make the cash installment.

 \succ In accordance with the rules, tax shall be deducted at source from all parties.

 \succ VAT will be deducted at source when payments are made.

 \succ The primary copy of the charge and challan must be given to the review division in accordance with the delivery challan and the plan shrewd, and photocopies of the charge and challan should not be obtained from suppliers.

➤ The review division must receive a monthly periodicals stock report for review.

 \succ Quarterly and monthly accounts must be provided to the review division in order to verify the company's financial situation.

4.4 CONCLUSION

The internship at BDMS & Associates provided a robust platform to gain practical experience in the field of auditing, particularly in the banking and professional services sectors. The audit of Union Bank enhanced my understanding of banking regulations, internal controls, and compliance with statutory and regulatory frameworks. It allowed me to engage in detailed financial analysis, assess risk management practices, and contribute to ensuring the accuracy and reliability of financial reporting.

Simultaneously, auditing within a CA firm broadened my exposure to diverse client engagements and fortified my skills in analyzing operational efficiencies, evaluating compliance, and implementing effective audit procedures. This dual exposure significantly enhanced my ability to apply theoretical knowledge to practical scenarios, develop a meticulous approach to work, and maintain professional ethics and standards.

This internship has been instrumental in equipping me with a deeper understanding of the auditing process and fostering essential professional competencies. The experience has strengthened my analytical, organizational, and communication skills, which will serve as a strong foundation for my career in auditing and finance.

CHAPTER –V

6.1 <u>REFERENCES</u>

- <u>Https://ubinet.unionbankofindia.co.in/UBINET/</u>
- <u>https://www.google.com/</u>
- .<u>https://www.icab.org.bd/</u>

ASSESSMENT: -

External: -

INTERNSHIP ASSESSMENT FORM (BY INDUSTRY SUPERVISOR) Intern's Name: Aditya Prasad Sahot Name of Company: BOMS & Associates Supervisor: CA. Source's Sahot Date:

Date: 18 11.24

Annexure III

Intern's Position or Assignment:

Auditore

<u>PART I</u> Please complete this evaluation at the end of the student's work period. You are encouraged to discuss the completed form with the intern to aid in their professional development. The evaluation is a mechanism that the SoET has employed to work on continuous improvement of students. Please use the scale below to evaluate your intern's performance in the following areas:

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|-------------------------------------|------------------------|---------------------------------|-------------------------|--------------|
| Needs more training or education | Performing below expectations | Acceptable performance | Above average performance | Superior performance | Not observed |

| 1 | General Workplace Performance | | | |
|------|--|-----|------|---------------------|
| | Attendance | 1 | 2 | 3 4 3 6 |
| | Punctuality | 1 | 2 | 3 4 5 6 |
| | Appropriate dress | Т | 2 | 3 4 5 6 |
| | Attitude | 1 | 2 | 3 4 5 6 |
| | Acceptance of criticism | 1 | 2 | 3 4 5 6 |
| | Asks appropriate questions | 1 | 2 | 3 4 5 6 |
| | Self-motivated | 1 | 2 | 3 4 5 6 |
| | Practices ethical behaviour | 1 | 2 | 3 4 8 6 |
| 2 | Specific Job Assignment Performance | | | |
| | Sufficient knowledge/skill to perform tasks | 1 | 2 | 3 4 5 6 |
| | Verbal communication skills | 1 | 2 | 3 4 5 6 |
| | Written communication skills | 1 | 2 | 3 4 5 (6) |
| | Analytical skills – analyses problems and takes appropriate action | 1 | 2 | 3 4 5 6 |
| | Uses technical/domain skills required for the position | 1 | 2 | 3 -4 5 6 |
| | Meets deadlines | 1 | 2 | 3 4 5 6 3 4 5 6 |
| | Takes initiative to get a job done, including overcoming | 1 | 2 | 3 4 5 6 |
| | obstacles | | | 1 |
| | Sets priorities | 1 | 2 | 3 4 - 5 6 |
| Ho | w would you assess the intern's overall performance? | | | |
| 2 OI | utstanding above average satisfactory belo | w a | vera | ge 🗆 unsatisfactory |



PART II

This section gives you the opportunity, as an experienced professional, to make recommendations that would help in the professional development of the student as well as give the faculty some insight into the areas that may need more attention.

What do you consider the major strengths of this intern?

Puntoality Knowledge

What areas need improvement?

Technical drug

What would you recommend to make this student better prepared for the workplace? (e.g. courses, activities, skills acquisition, programs)?

Technical programs

Other comments, commendations, or recommendations:

Creed

Thank you for your time in completing this evaluation!



Internal:-

| SL NO | RUBRICS | FULL MARK | MARKS OBTAINED | REMARKS |
|----------|---------------------------------------|-----------|-------------------|---------|
| 1 | Daily Diary and Log Report | 20 | | |
| 2 | Periodical (Weekly/Monthly) Report | 10 | | |
| 3 | Presentation and Viva | 20 | | |
| | Total | 50 | | |

Date:

Signature of the Faculty

COURSE OUTCOME

COURSE OUTCOME (COs) ATTAINMENT

Expected Course Outcomes (COs):

(Refer to COs Statement in the Syllabus)

| | | | | | | - | |
|---|-----------|------------|---------------|------|--------|--------------|---------|
| | | | | | | - | |
| | | | | | | - | |
| Course Outcome Attained: How would you rate your learning of the s | ubject ba | sed on the | specified (| COs? | | - | |
| $ \bigcap_{1} \bigcirc_{2} \bigcirc_{3} $ | | | — 6 | | | 9 | |
| LOW | | | | | E | IIGH | |
| ➢ Learning Gap (if any): | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Books / Manuals Referred: | | | | | | - | |
| | | | | | | - | |
| | | | | | | - | |
| Date: | | | | | Signat | ure of the S | Student |
| Suggestions / Recommendations:(By the Course Faculty) | | | | | | | |
| | | | | | | - | |
| | | | | | | - | |
| Date: | | | | | Signat | ure of the I | Faculty |
| | | | | | | | |
| | | | | | | | |



SUMMER TRAINING REPORT **ON** UNDERSTANDING THE TREND IN INDIAN CV (COMMERCIAL VEHICLE) INDUSTRY: LCV (TRUCK & BUSES) & Workplace Wellness Initiative: Establishing an Open Gym AT **RSB** Global Plant 2 ADITYAPUR, JAMSHEDPUR-831013 Submitted by ANKITA DUTTA 220409120009 BATCH: 2022-25 UNDER THE GUIDANCE OF MR. RAHUL KUMAR DR. SWETALINA MISHRA

External Guide

Internal Guide

As a partial fulfillment of BBA Program



SCHOOL OF MANAGEMENT, BHUBANESWAR CAMPUS CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT **ODISHA** NOVEMBER'24

BONAFIDE CERTIFICATE

Certified that this project report Performance Enhancement **Of "Understanding The Trend In Indian Cv (Commercial Vehicle) Industry: Lcv (Truck &Buses)**" is the Bonafede work of Ankita Dutta who carried outthe project work under my supervision. This is to further certify to the best of my knowledge, that this project has not been carried outearlier in this company.

> DR. SWETALINA MISHRA SIGNATURE Signature of the Internal Supervisor



ACKNOWLEDGEMENT

I have taken a lot of effort into this project. However, completing this project would not have been possible without the support and guidance of a lot of individuals. I would like to extend my sincere thanks to all of them.

I wish to express my profound and sincere gratitude to DR.SWETALINA MISHRA, who guided me into the intricacies of this project nonchalantly with matchless magnanimity. I would be failing in my duty if I don't acknowledge the cooperation rendered during various stages of image interpretation by my friends and parents.

I am indebted to everyone for their constant encouragement, co-operation and help. Words of gratitude are not enough to describe the accommodation and fortitude which they have shown throughout my endeavor.

DR. SWETALINA MISHRA Signature

Sign of internal supervisor

DECLARATION

I here declare that the Project Report **titled '' Understanding The Trend In Indian Cv (Commercial Vehicle) Industry: Lcv (Truck & Buses)''** is a Bonafide record of the project work which I have submitted to CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT, BHUBANESWAR CAMPUS in partial fulfilment of the credit requirements for the degree of Bachelor in Business Administration is my Authentic work. The project report has not been copied, duplicated, or plagiarised from any other paper, document or book and has not been submitted to any company. This is an authentic piece of work and in case if there is any query regarding the same, I shall be responsible for answering the queries in this regard.

Name of the student: - Ankita Dutta

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SUMMARY

1.1 INTRODUCTION (ABOUT THE COMPANY)

RSB, more than being a successful first generation business enterprise, is a throbbing and passionate story of its people, values and indomitable spirit of faith and innovation. It is the story of an ever-growing vibrant family that is founded on ethics, anchored on humanism, energized by passion, driven by the spirit of excellence and above all is in quest for immortality.

RSB is a tast growing global engineering organization with business interest ranging from design to manufacturing of aggregates and systems related to commercial vehicles,

passenger cars, construction and farm equipments. RSB has designed and developed some of the most reliable automotive

components and construction equipment aggregates over the past 50 years.

The brothers, R. K. Behera and S. K. Behera, from a humble beginning, scripted the story of the RSB Group in 1973 at Jamshedpur. Four decades later, headquartered at Pune, it has grown into a pulsating institution with manufacturing setups at Jamshedpur, Pune, Dharwad, Chennai, Sricity, Pantnagar, Cuttack, Lucknow, Homer (USA) and Mexico (USA), and a separate R&D unit at Pune.

RSB comprises of four different companies, namely, RSB Transmissions (1) Ltd., RSB Transmissions North America Inc., RSB

Transmissions De Mexico & I-Design Engineering

Solutions Ltd.

All plants are QMS certified for IATF 16949:2016 and ISO 9001:2015 and OHSAS & Environmental standards as applicable.



Core Values

* Integrity & Ethical Practices, Customer

Orientation

* Cooperation, Innovation

* Agility, Commitment to Society &

Environment Vision:

To be amongst the most admired organization with a significant global

presence.



Mission Auto

Vertical:

Be a socially responsible leading manufacturer of Automotive components & Systems to fulfill the prosperity of all stake holders.

Mission CMI

Vertical:

To be a leading manufacturer of Aggregates & Attachments for Construction & Mining

Industry in India & satisfy all stake holders.

Clients:

TATA MOTORS

TATA HITACHI

Ashok Layland

Mahindra

KOBELCO





Market Segments:



Technical Collaboration:



Partner for Propeller Shafts

✓ Technical collaboration with Eugen Klein GmbH, Germany for propeller Shaft.



Partner for Suspension Systems

Reyco Granning LLC, USA. for complete solutions related to Suspension systems for Trucks, Bus & Special applications.



Partner for Electric Motors

✓ V EVR Motors, Israel - for designing and developing electric motors for eSCV segment.

1.2 **INTRODUCTION** (ABOUT THE PROJECT/BACKGROUND INFORMATION ABOUT THE PROJECT)

MARKET SEGMENT(RSB):

AUTOMOTIVE:

<u>M & HCV</u>



RSB is a leading manufacturer in the M&HCV segment in India, specializing in the design, testing, and manufacturing of aggregates and systems. It holds the largest market share for propeller shafts, with capabilities up to 45,000 Nm, supported by a technical tie-up with Eugen Klein GmoH, Germany. RSB's rear axle beams, produced in Jamshedpur, serve major OEMs and support vehicles up to 55T GVW. The company is a market leader in pusher lift axle beams and fully dressed trailer axle beams. RSB also dominates the Indian market for fifth wheel couplings and mounting plates, emphasizing safety and quality. Additionally, RSB has a technical partnership with Reyco Granning LLC, USA, for air and mechanical suspensions, ensuring tailored solutions for customers.

SCV/LCV



RSB extends its validated designs to SCV and LCV vehicles, offering new-generation, lightweight, cost-effective propeller shafts with enhanced torque transfer. Collaborating with premier institutes, RSB is developing composite and light material propeller shafts. It has also advanced its capabilities in rear axle beams for small

commercial vehicles, with manufacturing processes including hot forming, robotic welding, and friction welding. RSB's front axles from Uttarakhand serve major OEMs,

and its in-house design facility provides custom-built axles. Additionally, RSB offers automotive gearboxes, transmission gears, shafts, sleeves, and hubs, ensuring high quality and meeting customer expectations through state-of-the-art manufacturing and assembly processes.

PASSENGER CAR



For over a hundred years, the passenger cars / vehicles have transformed modern society by providing independence and freedom of mobility. We take pride in developing critical components like Gears, shafts, Hubs & Sleeves for cars to perform to their best . Our Pune manufacturing facility is equipped with state of art manufacturing set up to deliver the best-in-class products to our customer expectations. RSB with its world class manufacturing setup, has organized amenities for Gear Cutting, Heat Treatment, Finishing and Final testing, complying with DIN Class 9 to 5.

E-MOBILITY



To address the latest demand in the e-Mobility market segment, RSB has developed its capabilities and ventured into Design & Development of Axles & Reducers for e-Mobility applications and offering products and services to SCVs ad Passenger car application. RSB is also developing EV- Motors for this segment in partnership with EVR Motors, Israel and are also in talk with prominent companies across the globe for the development of Controller, this will create a complete solution for the OEM going ahead with EV Demand. We aim to keep up with the pace of the e-Mobility segment by offering quality products.

NON-AUTOMOTIVE

Construction & Mining Equipment



With over three decades of experience, RSB specializes in manufacturing parts for construction and mining equipment, including main frames, track frames, booms, arms, and buckets for various machinery. The company exports structural parts globally and has evolved from oxy cutting to plasma and laser cutting for precision. RSB uses robotic technology for welding and advanced software for fixturing and tooling. Their facilities are equipped with CNC machines, a painting facility with baking, CMM, ultrasonic testing, dye penetration tests, and MPT, ensuring high-quality production and accuracy.

Special Attachments



RSB with its wide range of experience in the development and manufacture of construction equipment structures had entered into the development of special attachments for these Equipments. The requirement of dredging, desilting in the country calls for long Reach attachments for the Excavators. These are slender and long structures are extremely difficult to manufacture. RSB with its back ground in the development critical structures and with very high end special purpose CNC machines could take up these attachments.

The various application requirement of end user calls for the quick exchange of ground engaging tools such as Trench Bucket, Ripper Tooth, wide Bucket etc. RSB has developed Quick Couplers to cater to these requirements.

<u>Agriculture Equipment</u>



RSB manufactures Gears, Sleeves and Shafts for Agriculture Vehicles. RSB's Gear Transmission unit provides in-depth product support to clients based on its vast industry experience and expertise. We specialize in supplying the complete & critical range of High-Quality Transmission Gears, Shafts, Sleeves & Hubs. We manufacture an extensive range of fully finished gears to cater to Tractors OEMs.

Sleeves are cut through a "Hypo Cycloidal Milling" process which is unique in the industry. All the amenities for Gear Cutting, Heat Treatment, Finishing and final testing under one roof, complying up to DIN Class 5 Rotary & Sealed Quench Furnace. RSB is renowned for its customer services such as, fast turn around and individual attention to complex orders.

Industrial Applications



RSB has designed and developed Gear Boxes for Industrial applications also. One of our products Planetary Gear Boxes is used in the assembly of machinery used in the textile industry. We have renowned clientele to our asset who have trusted our expertise as a gearbox manufacturer.

This has built our confidence to explore the Industrial Applications where we can provide the strategic components for machines. Our manufacturing locations are equipped with latest state-of-the-art infrastructure to ensure the optimum process capability & meeting the critical & complex technical requirements.

BACKGROUND INFORMATION ABOUT THE PROJECT: UNDERSTANDING THE TREND IN INDIAN CV (COMMERCIAL VEHICLE) INDUSTRY: LCV (TRUCK & BUSES)

Global Light Commercial Vehicle (LCV) Market: Overview

Light commercial vehicle (LCV) is a motor vehicle with at least four wheels and is used for the carriage of goods. LCVs have a specific mass given in tons (metric tons) and are used to differentiate between the light commercial vehicles and heavy trucks. This limit depends on national and professional definitions and varies between 3.5 and 7 tons. LCVs have a wider application in different industries, and due to this increased application across different industries, the demand for efficient and powerful light commercial vehicles has increased. Numerous companies have introduced their products across different parts of the globe, which has created a positive impact on the growth of the global market. Factors such as development of the automotive industry, increase in industrial activities, and development of the e-commerce industry accelerate the growth of the global light commercial vehicle (LCV) market across the globe. However, implementation of stringent emission norms and the availability of alternate vehicles are the factors that are expected to hamper the market growth during the forecast period. On the contrary, factors such as increase in government initiatives for promotion of e-mobility and rise in demand for electric trucks from the logistics sector are expected to create a positive impact on the global market during the forecast period.

The Global Light Commercial Vehicle (LCV) Market Size was worth USD 530.57 billion in 2023 and it is expected to grow to USD 780 billion in 2030 with a CAGR of 5.30 % in the 2023-2030 period.

1.3 OBJECTIVES/ NEED OF THE PROJECT

- ✓ Market Overview: Assess the current market size, growth trends, and key players in the Indian LCV segment.
- ✓ Demand Factors: Identify and analyze the primary drivers of demand for LCVs in India, including economic growth and urbanization.
- ✓ Technological Trends: Examine recent technological advancements in LCVs, such as electric vehicles and fuel efficiency improvements.
- ✓ Competitive Analysis: Analyze the strategies of major LCV manufacturers and the impact of new and international entrants.
- ✓ Customer Preferences: Investigate changing customer preferences and trends in LCV features and functionalities.
- ✓ Regulatory Impact: Summarize key regulations affecting the LCV market and their implications on industry practices.
- ✓ Economic Contribution: Evaluate the economic impact of the LCV sector, including job creation and contributions to GDP.
- ✓ Future Prospects: Project future market trends and provide strategic recommendations for stakeholders to leverage emerging opportunities.

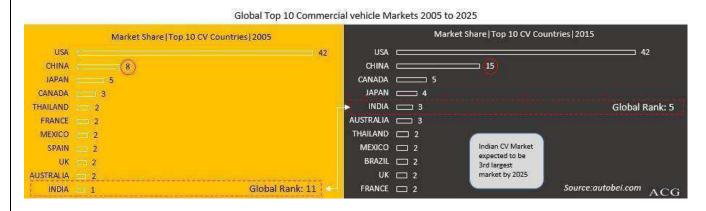
1.3 A<u>} MAIN FINDINGS</u>

- The Global Light Commercial Vehicle (LCV) Market Size was worth around US\$ 530.57 billion in 2023 and is predicted to grow with a CAGR of Roughly 5.30% between 2023 and 2030.
- Increasing urbanization and e-commerce growth are driving demand for LCVs for last-mile delivery and logistics.
- Stringent emission regulations are pushing manufacturers to develop electric and hybrid LCVs.
- Technological advancements, such as connected and autonomous vehicles, are creating new opportunities for LCVs.
- Largest Segment by Fuel Type Gasoline : Diesel LCV has the vast majority of sales across all fuel types as it is traditional and is being used universally. However, shift toward E mobility is may affect diesel engines in future globally.
- Largest Segment by Vehicle Type Light Commercial Pick-up Trucks : The continuous demand of vans from Europe and North America, where they are utilized for logistics and last-mile delivery, cargo vans dominate the global LCV market.
- Largest Segment by Region Europe : The presence of sizable end-user industry production bases and the ongoing expansion of vehicle production capacity are driving light commercial vehicle demand in Asia-Pacific.

B} INDIAN COMMERCIAL VEHICLE INDUSTRY ANALYSIS AND FORECAST REPORT



C} GLOBAL TOP 10 COMMERCIAL VEHICLE MARKETS 2005 TO 2025



CHAPTER-1

1.1 Indian Automobile Industry

India is an emerging country with huge potential. The domestic economy is now growing at around 8-9% per annum and India's importance in global terms is being reinforced by rapidly rising exports and domestic consumption. At a time when numbers of a slowdown and overheating in the Indian economy have started gaining momentum, the Indian rupee sprang a surprise by pushing the GDP figure past the trillion-dollar (42,00,000 crore) mark.

The automotive industry is at the centre of India's new global dynamic. The domestic market expanding rapidly as incomes rise and consumer credit becomes more widely available. Manufacturer's product lines are being continually expanded, as is the local automotive manufacturing base. Expectation are high that India can develop as a global hub for vehicle manufacturers and as an outsourcing centre that offers the global automotive industry solution high up the automotive value chain.

> India eyes 25 million automotive jobs.

> India's GDP is set to double over the next decade

> In percentage terms, the automotive industry's contribution should also double.

Key Facts:

* India ranks 12* in the list of the worlds top 15 automakers

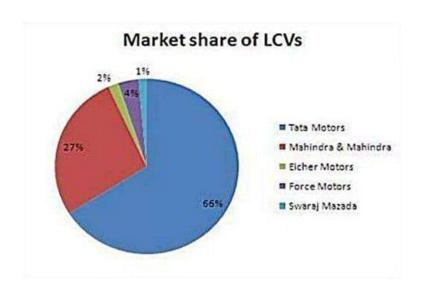
* Contributes 5% to the GDP

* Production of four wheelers in India has increased from 9.3 lakh units in 2003-04 to 88 lakh units in 20011-12

* Targeted to be of \$ 145 Billion by 2016

* Exports increased from 88,000 units in 2002-03 to 5,80,000 units in 2011-12

1.2 MARKET SHARE OF LCVs



CHAPTER-2

ABOUT VOLVO EICHER COLLABORATION

A VOLVO GROUP AND EICHER MOTORS JOINT VENTURE

2.1 <u>COMPANY PROFILE</u>:

VE COMMERCIAL VEHICLES manufactures a range of commercial vehicles with GVW of 5 to 11 tons. It has been outperforming the industry for the past six years. The sales growth in its LCV segment has been higher than that of the industry. In technical and financial collaboration with Mitsubishi Motors Corporation of Japan, EML started manufacturing the CANTER range of vehicles in 1986 at its plant at Pithampur in Central India. The plant is a "state-of the-art" facility with an integrated capacity of around 20000 vehicles per annum.

2.2 Basic Information

Company Name: VE Commercial Vehicles Ltd. (A Volvo Group and Eicher Motors joint venture)

Business Type: Manufacturer

Eicher Sells: Gears, Gearbox, Transmission, Agriculture Gearbox, Planetary Gearbox, Axle, PTO Gearbox, Worm Gearbox

Eicher Buys: forgings, Gear Cutters

Address: S.V.Road

Number of Employees: Above 1000 People

Year Established: 1971

Main Markets: 1. South America3. Southeast Asia.5. North America2. Eastern Asi4. Africa

Total Annual Sales: Above US\$100 Million

2.3 Key Facts:

VE Commercial Vehicles Limited (VECV) is a 50:50 joint venture between the Volvo Group and Eicher Motors Limited, and is headquartered at New Delhi. This joint venture came into effect in July 2008.

VECV is a leading full-range commercial vehicle player in India.

ETB, completed 25 years of operations in India in the month of June 2011. The first Eicher truck was rolled out from its manufacturing plant in Pithampur, Madhya Pradesh in 1986 and over the past 25 years, the products have got endorsement from happy customers of over 300,000 vehicles.

Dec 2007: Signing of Letter of Intent Dec 2007: Signing of Letter of Intent

Jan 2010: Launch of VE-series of Eicher HD trucks

Jan 2010: Launch of VE-series of Eicher HD trucks

2.4 Vision & Mission

Vision:

To be recognised as the industry leader driving modernization in commercial transportation in India and the developing world.

Mission:

VECV aims to continuously improve transportation efficiency in India and developing markets, thereby reducing logistics costs for goods and people - leading to higher enablement of specialization in manufacturing, agriculture and services, thereby increasing the nation's economic activity and productivity. We choose to do this in a sustainable manner by having the safest, most durable and efficient products in the market; We care for our customers holistically by offering not just trucks and buses, but also the best service and soft products to enable him to be most profitable;

We work with the driver community to enhance their productivity and overall working environment; We ensure a level of quality and innovation that will continue to set standards in the commercial transportation industry.

2.5 Business areas of Volvo Eicher Motors Limited:

Eicher Motors Limited comprises of the automotive businesses of the EicherGroup . The business activities of the company are carried out by its constituent Business Units, each covering a product category as described below.

Business Area

Products

VE Commercial Vehicles Ltd Gears & Shafts Eicher Trucks & Buses, Volvo Trucks,

Motorcycles

Royal Enfield

2.6 Eicher Motors:

Eicher Motors Limited is an India-based company engaged in the business of automobile products and related components. The Company's product range includes commercial vehicles (Eicher and Volvo trucks), motorcycles, and components, including gears and engineering solutions. The Company operates in the leisure cruiser segment with engine capacity of 350 circuit current and above. During the year ended December 31, 2009, the Company sold 51,955 motorcycles In 2009, the Company introduced Classic bike in the two categories of 350cc and 500cc. The Classic bikes are powered by a single cylinder 500 cc unit construction engine (UCE) supported by electronic fuel injection (EFI). The UCE has an integrated assembly for the engine, gear box and clutch to reduce friction.

Eicher Motors' subsidiaries include VE Commercial Vehicles Limited, Eicher Engineering Solutions, Inc., Hoff Automotive Design Company and Hoff Technology Service Company.

Eicher Motors operates in three segments: Commercial Vehicles, Two Wheelers, and Components of engineering products, as well as in the publication of city map and travel guides. Its commercial vehicle plant is located at Dhar, MP. The company manufactures motorcycles at a plant at Thiruvottiyur, TN, promoted under the brand Royal Enfield. The company's engineering component plants - located at Gurgaon, Haryana and Dewas, MP

- manufacture gears, gear boxes, and other components The company is also involved in management consultancy services and customized. It has a joint venture agreement with Volvo AB. The company has a strong network of 142 dealers distributed across India.

Eicher Motors is present in over 40 countries across the world. Most of the exports are to South Asia, West Asia, and African countries.

2.7 THE EML ADVANTAGE:

- Technological Expertise
- Extensive Network
- Customized Applications
- Efficient cost of ownership
- > Exports
- Vehicle Financing

Eicher Motors Limited



2.8 SEGMENT

With the introduction of new products and upgrading of existing products across the range, Eicher poised for higher volumes.

2.9 EICHER CV BUSINESS - AN OUTLOOK



Industry on Fast Track

- * CV industry (ST & above) has grown by 25.4% with 355,761 vehicle s sold in FY 16 over last year.
- * Improving road infrastructure creating market opportunities for high performance products.

Strong Position in LCV Segment

- * Strong position in LCV segment with market share of 27% in 5 -12T domestic cargo segment.
- * Absence from Sub ST category leaves significant room for further expanding the product portfolio.
- * Established track record and Brand Equity, recognized for superior product quality/specifications.

Ready Platform for Successful HCV Foray

* Successfully launched 16T, 25T, Tipper and Passenger segments with an

indigenously designed product range.

- * Various success stories in segments and geographies, that would be replicated pan-India with expanding sales & marketing infrastructure and focused marketing push.
- * New products on the verge of being launched, providing significant opportunity to capture wider spectrum of the market and expanding customer segments.
- * Incumbent Brand Equity to facilitate successful foray into lucrative HCV market.

Sales and Marketing Infrastructure

- * Strong dealer network in West, Central and South India
- * Strengthening the dealership network, primarily to increase geographical coverage
- * Sales & Marketing setup was historically more focused on LCV. Significant progress made to gear up the same to cater to HCV segment.

Low Cost Manufacturing and Product Development

- * Established R&D infrastructure and proven skill set.
- ¿ Proem easily in develop me products ostory inefame and at minimal
- * Constantly evolving supply chain management with robust supplier base.
- * Optimized manufacturing set-up with a good mix of "Make and Buy"
- 30

Management and Engineering Skill Set

- * Qualified and motivated management with established track record of change management, business integration and new product development.
- * Strong engineering and product development skills.

2.10 Volvo Eicher Commercial Vehicles:

(VECV), the joint venture between Eicher Motors and Volvo Group, has experienced significant growth over the past five years. Here are some key highlights:

1. Revenue Growth: VECV's revenue has shown a strong upward trajectory. In FY23, the revenue from operations reached 218,952 crore, marking a 48.9% increase from the previous year's \$12,724 crore .

Profit After Tax (PAT): The profit after tax for VECV also saw a substantial rise. In FY23, the PAT was ?581 crore, significantly higher than the £111 crore recorded in FY22.
 Quarterly Performance: In Q4 FY23, VECV posted its highest-ever quarterly revenue of 26,200 crore, up 43.9% from €4,307 crore in the same quarter of the previous year. The quarterly profit after tax surged by 222% to 2319 crore from 799 crore.

4. Sales Volume: VECV recorded the highest-ever quarterly sales in Q4 FY23 with 26,376 units, a 31.3% increase from 20,093 units sold in the corresponding quarter of the previous year.

2.11 Share of business of VECV last 5 years:

The graph you provided illustrates the market share of Volvo Eicher's light commercial vehicles (LCVs) over the last five financial years, from FY 2020 to FY 2024. Here's a detailed explanation:

X-Axis: Financial Year (FY)

- The horizontal axis represents the financial years from FY 2020 to FY 2024.

Y-Axis: Market Share (%)

- The vertical axis shows the market share percentages of Volvo Eicher's LCVs.

Data Points:

- FY 2020: Market share is approximately 12%.
- FY 2021: Market share increases to around 14%.
- FY 2022: Market share further rises to about 16%.
- FY 2023: Market share grows to approximately 18%.
- FY 2024: Market share reaches around 20%.

Trend:

- There is a consistent upward trend in the market share of Volvo Eicher's LCVs over these five years.
- The market share has been increasing by approximately 2 percentage points each year.

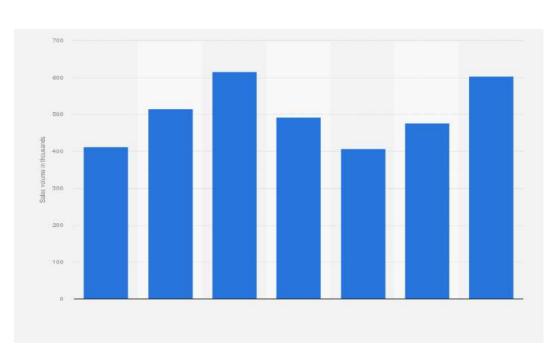
Interpretation:

- The steady increase in market share indicates that Volvo Eicher has been successfully expanding its presence in the LCV segment.

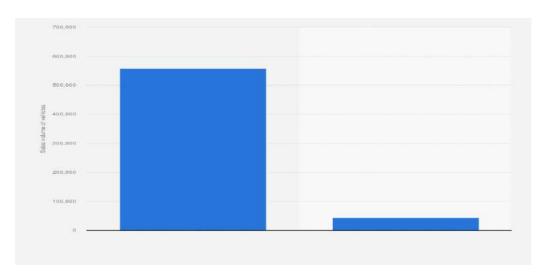
- This growth could be attributed to factors such as product innovation, enhanced distribution networks, and increased demand in sectors like e-commerce and



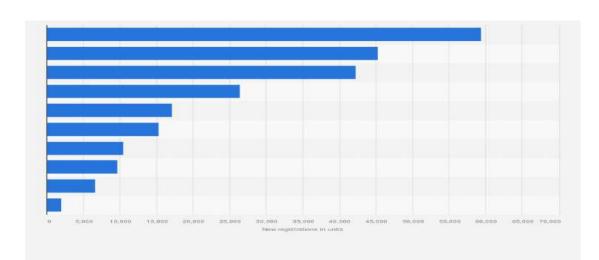
logistics.



• The sales volume for light commercial vehicles across India was around 600 thousand units in fiscal year 2023. It was an increase from the previous year. In financial year 2019, the sales volume for light commercial vehicles was the highest at 617 thousand units across the country.



• The light commercial vehicles (LCV) segment in India was dominated by trucks. In financial year 2023, around 559 thousand LCV trucks were sold in India. The vehicles within the LCV segment had the maximum gross vehicle weight of 7.5 metric tons. These vehicles were predominantly used as last-mile cargo carriers.



• Mercedes was the best-selling light commercial vehicle brand in Germany in 2021. The company's sales tally amounted to some 59,400 units between January and December 2021. It was followed by Volkswagen, which recorded around 45,300 sales that same year.



Eicher branded trucks and buses recorded sales of 8,581 units last month as against 6,870 units in the year-ago period, a growth of 24.9 per cent, it added.

EICHER banded trucks and buses recorded sales of 8,581 units last month as against 6,870 units in the year-ago period, a growth of 24.9 per cent, it added.

Domestic sales of Eicher trucks and buses were at 7,929 units as against 6,054 units in March 2021.

However, exports of Eicher trucks and buses declined to 652 units last month from 816 units in the year-ago period.

Sales of Volvo trucks and buses were at 222 units last month as compared to 167 units in March 2021, a growth of 32.9 per cent, VECV said.

VE Commercial Vehicles sales climb 25.1% in March

2.12 Customers (Indian OEMs)

Volvo Eicher Commercial Vehicles (VECV) serves a range of prominent customers in the Indian market. Here are some key sectors and notable customers:

- 1. Logistics Companies:
 - GATI
 - Blue Dart
- 2. E-commerce and Retail:
 - Amazon India
 - Flipkart
- 3. Construction Companies:
 - Larsen & Toubro
 - JMC Projects
- 4. Agricultural Sector:
 - ITC Limited (Agri Business)
 - National Agricultural Cooperative Marketing Federation of India (NAFED)
- 5. Public Sector:
 - Indian Railways
 - Municipal Corporations (e.g., Brihanmumbai Municipal Corporation)
- 6. Manufacturing Industries:
 - Tata Steel
 - Hindustan Unilever
- 7. Small and Medium Enterprises (SMEs):
 - Various regional SMEs across India
- 8. Passenger Transport Services:
 - RedBus
 - VRL Travels

| Sector | Customers |
|------------------------------|---|
| Logistics Companies | ['GATI', 'Blue Dart'] |
| E-commerce and Retail | ['Amazon India', 'Flipkart'] |
| Construction Companies | ['Larsen & Toubro', 'JMC Projects'] |
| Agricultural Sector | ['ITC Limited (Agri Business)', 'NAFED'] |
| Public Sector | ['Indian Railways', 'Municipal Corporations'] |
| Manufacturing Industries | ['Tata Steel', 'Hindustan Unilever'] |
| SMEs | ['Various regional SMEs across India'] |
| Passenger Transport Services | ['RedBus', 'VRL Travels'] |

2.13 Market Gap:

Year-wise Market Gap Analysis for Volvo Eicher LCVs

2018

- Gap: No electric or hybrid LCVs.

- Reason: Initial rise in demand for eco-friendly vehicles not addressed.

2019

- Gap: Lack of electric and hybrid options; limited connectivity features.
- Reason: E-commerce growth and competitors' introduction of electric LCVs.

2020

- Gap: Insufficient affordable models; weak after-sales service.
- Reason: Economic slowdown increased demand for cost-effective solutions.

2021

- Gap: No specialized LCVs for niche markets.
- Reason: Rising demand for industry-specific vehicles like refrigerated vans.

2022

- Gap: Lag in electric LCV offerings; inadequate connectivity features.
- Reason: Environmental regulations and technological advancements.

2023

Gap: Comprehensive electric LCV lineup and enhanced after-sales service needed.
 Reason: Continued growth in demand for electric vehicles and improved service

expectations.



CHAPTER -3

Technological Changes: (Last 5 years)

Over the past five years, Volvo Eicher has navigated significant changes driven by:

- Government Policies: Tightened emission and safety regulations spurred development of cleaner and safer technologies, including electric vehicles.

- Political Landscape: Trade agreements and infrastructure investments influenced manufacturing and market strategies.

- Geographical Expansion: Entry into new markets and localized manufacturing enhanced market presence and regulatory compliance.

- Technological Advancements: Integration of advanced connectivity, telematics, and autonomous driving technologies improved fleet management and operational efficiency.

- Economic Realities: Cost optimization and efficiency measures were prioritized amidst economic fluctuations.

These adaptations highlight Volvo Eicher's proactive response to diverse external factors, shaping its product innovation ,market strategies.

| Aspect | Impact | | |
|-------------------------------|---|--|--|
| Government Policies | Development of Cleaner and Safer Technologies | | |
| Political Landscape | Influence on Manufacturing and Market Strategies | | |
| Geographical Expansion | Enhanced Market Presence and Regulatory Compliance | | |
| Technological Advancements | Improvement in Fleet Management and Operational Efficiency | | |
| Economic Realities | Prioritization of Cost Optimization and Efficiency Measures | | |

CHAPTER-4

For the purpose of growth of Volvo Eicher, should they tie up or hire with any market, technology partner, etc. or not? If yes, then elaborate your answer, suggestion based on the changes (based on today's and for the next 5 years):

Yes, Volvo Eicher should strategically engage in partnerships with market and technology leaders to foster its growth over the next five years. Here are some specific suggestions:

1. Electric Vehicle Technology: Partner with electric vehicle technology firms to develop and integrate electric drivetrain solutions into Volvo Eicher's commercial vehicle lineup. This could include battery technology firms, electric motor manufacturers, and software developers specializing in electric vehicle management systems.

2. Autonomous Driving Systems: Collaborate with companies at the forefront of autonomous vehicle technology to enhance Volvo Eicher's capabilities in driver assistance systems and autonomous driving features. This could involve sensor technology providers, AI and machine learning experts, and companies with experience in autonomous vehicle software development.

3. Digital Connectivity Solutions: Form alliances with firms offering digital connectivity solutions for commercial vehicles. This includes telematics providers, IoT (Internet of Things) platform developers, and companies specializing in fleet management software. These partnerships can help Volvo Eicher offer enhanced vehicle monitoring, predictive maintenance, and optimized fleet management services.

4. Global Market Expansion: Forge partnerships with local distributors and dealerships in key growth markets outside Volvo Eicher's current footprint. This approach can facilitate faster market penetration, better understanding of local customer needs, and streamlined distribution channels.

5. Sustainability and Green Initiatives: Collaborate with sustainability-focused technology partners to develop and implement green initiatives across Volvo Eicher's operations. This could involve renewable energy solutions, sustainable manufacturing practices, and initiatives to reduce carbon footprint throughout the supply chain.

6. Innovation and Research: Establish partnerships with universities, research institutions, and innovation hubs to drive continuous innovation in vehicle design, manufacturing processes, and new technology integration. This can ensure Volvo Eicher stays ahead in terms of technological advancements and market trends.

CHAPTER-5

Product Range of Eicher Motors Ltd:

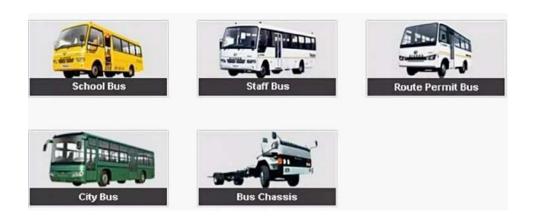
5.1 Eicher Product variety

The Eicher range of Buses & Chassis is a contemporary offering of superior vehicle performance with safety features, superior comfort and redefined styling. The range comprises of:

5.2 Buses

Eicher Offers a wide range of options in the Buses. There are two range of Built up buses

- Skyline &Starline with a seating capacity starting from 16 seater till 65 seater. As per the requirement of the customers, Eicher also offers a wide range of chassis starting from a 12 seater capacity till the 65 seater Capacity. Eicher buses are trusted by the customers for the best in class fuel efficiency.



School Buses:

Eicher introduced "SKYLINE - The First Safe School Bus" in India, developed in association with IRTE (Institute of Road Traffic Education) in the year 1996, thereby pioneering the concept of School Bus. The school bus specific features have now become a norm in the industry. Apart from being safest the popular Skyline school bus is now available in enhanced features, superior aesthetics & increased passenger comfort.



5.3 Staff Buses:

Eicher Skyline has made staff commutation as comfortable as it can be. Aesthetic superiority, high passenger comfort & Economical performance has made this bus class apart. The faith of customers & industry is reflected with the fact that Skyline Executive was awarded with CV-Apollo Award 2010 for "LCV" Bus of the year.



5.4 City Buses:

The latest offering from Eicher - the Rear Engine Semi Low Floor (RESLF) bus has been developed in line with the guidelines laid down by the Ministry of Urban Development as applicable to Mass Urban Transportation needs. This offering has been received with lot of optimism & excitement by various State Transport Undertakings, City Administrations and Municipal Bodies across India. Eicher also offers a wide range of products in the Mini, Midi and Heavy buses for City Bus Deployment. The products have been designed to suit the frequent start-stop duty cycle of intra city operations.



5.4 Route Permit Buses

Eicher Offers a wide range of chassis for Route permit (Stage Carriage) deployments.

Eicher products are well suited for the unique requirement of the route permit application, which necessitates a frequent start-stop operation, overload and rugged usage.

5.5 Trucks

Eicher manufactures a range of Haulage (5 T- 31T), Tipper (8T to 25T), Articulated Tractor (40 T) and Special Applications trucks.

Eicher Trucks are built to deliver low "Total Cost-of-Ownership'. The Eicher haulage trucks' range includes the E2 Plus series of ST-13T Light & Medium Duty Trucks (LMD) - tagged as "Mileage Ka Badshah" and VE Series of Fuel efficient Heavy Duty Trucks (HD) of 16T-31T. Designed for superior performance with better fuel economy, higher rated payload and faster turnaround these trucks have low operating cost and, high reliability leading to higher profits.



CHAPTER-6

6.1 Issues For Implementing:

1. Data Collection: Gather data from reliable sources on sales volumes, market shares, production trends, and regulatory changes.

2. Market Analysis: Analyze factors like economic trends, infrastructure development, fuel prices, and consumer preferences driving growth or decline.

3. Competitive Landscape: Assess major players' strategies, technological advancements, and adaptation to regulatory changes.

4. Regulatory Environment: Understand emission norms (e.g., BS-VI), safety regulations, and government policies impacting the industry.

5. Technological Trends: Explore innovations in EVs, autonomous driving, and telematics adoption.

6. Consumer Behavior: Study factors influencing purchase decisions, such as cost, performance, and brand loyalty.

7. Forecasting and Predictive Analysis: Use statistical methods for trend forecasting and scenario planning.

8. Challenges and Opportunities: Identify industry challenges (e.g., infrastructure, raw material prices) and growth opportunities (e.g., new market segments, emerging technologies).

9. Presentation and Recommendations: Compile findings with actionable recommendations for stakeholders.

10. Ethical and Social Implications: Consider environmental sustainability,

labor practices, and community impact

6.2 Solution and Suggestion Approach of your project related to Understanding the trend in Indian CV (Commercial Vehicle) Industry, LCV(Trucks and Buses):

Solution Approach: Defined objectives, gathered data from surveys and reports, analyzed trends using statistical methods.

Suggestions: Highlighted market opportunities, proposed technology integration, and recommended policy adjustments.

Example: Analyzed sales data and regulatory changes to recommend strategies for improving efficiency in Indian LCV manufacturing.

6.3 What difficulties you have faced and how you have overcome these in your project report?

In my project report, I faced challenges such as:

1. Data Availability: Initially, finding comprehensive and reliable data was difficult due to limited access and varying quality.

- Solution: I expanded my sources, verified data accuracy, and supplemented with alternative sources like industry experts and online databases.

2. Complex Analysis:

Analyzing intricate market trends and statistical data required advanced skills and tools.

- Solution: I studied tutorials, sought mentorship, and broke down analysis tasks into manageable steps to enhance understanding and efficiency.

3. Time Management: Balancing project requirements with academic and internship commitments posed a challenge.

- Solution: I created a detailed schedule, prioritized tasks, and regularly reviewed progress to stay organized and meet deadlines effectively.

4. Communication: Effectively conveying technical findings to diverse audiences, including non-experts, was crucial yet challenging.

- Solution: I used clear language, visual aids, and concise summaries to ensure my reports were accessible and understandable to all stakeholders.

Through proactive problem-solving, leveraging resources, and maintaining clear communication, I successfully navigated these challenges in my project report.

6.4 What have you done well and what have you not done well:

Done Well:

- Conducted thorough research using diverse data sources.
- Analyzed market trends and regulatory impacts effectively.
- Presented clear and actionable recommendations.

Not Done Well:

- Initially struggled with data accessibility and quality.
- Could have improved initial project planning and time management.
- Needed more proactive stakeholder engagement for broader

CONCLUSION:

Through this summer internship project focused on understanding the trends in the Indian CV (Commercial Vehicle) industry, specifically LCV (Trucks and Buses), several key insights have been uncovered. The analysis of market dynamics, regulatory changes, technological advancements, and competitive landscapes has provided valuable perspectives for stakeholders in the industry.

The research highlighted significant growth opportunities driven by emerging technologies like electric vehicles and advancements in logistics and transportation infrastructure. It also underscored the importance of adapting to evolving regulatory frameworks and consumer preferences to maintain competitiveness and sustainability.

Recommendations stemming from this study include leveraging technological innovations to enhance efficiency and sustainability, advocating for supportive policy measures to spur industry growth, and fostering strategic partnerships to navigate market complexities effectively.

Overall, this project not only deepened my understanding of the CV industry but also honed my skills in data analysis, strategic thinking, and communication. These insights and experiences will undoubtedly inform my future academic pursuits and career aspirations in the field of transportation and logistics.

A Summer Internship Report on

"Customer Brand Preference in Heavy Commercial Vehicle (Truck Segment)"

AT

"Rashmi Motors, Ashok Leyland"

Submitted in the partial fulfilment of the requirement of the

Degree BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)

Prepared By

Abhishek Pattnaik

Reg No. 220409120068

Batch 2022- 2025

Specialization – Marketing

Under the guidance and supervision of

Mr. Pradosh Acharya

EXTERNAL GUIDE

Dr .Ronismita Mishra INTERNAL GUIDE

For the Academic Year 2023-24

Submitted to



SCHOOL OF MANAGEMENT

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

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Certificate from the External Guide





To Whome Ever It May Concern

Certify That Sir- Mr. Abhishek Pattnaik, S/O- Mr. RajeshRanjan Pattnaik, AT-Hulursinga, PO/DIST- Angul Have Successfully Completed The Internship Programme In Customer Brand Preference On Heavy Commercial Vehicles From DT- 10Th May 2024 To 25Th June 2024,

We Wish Him for His Better Future and Success.



RASHMI MOTORS, Authorised Main Dealer : ASHOK LEYLAND LIMITED For Light, Medium, Intermediate & Heavy Commercial Vehicles H.O : N.H - 16, Manguli, Choudwar, Cuttack - 754 025, Odisha, E-mail : rashmimotors.cuttack@rashmigroups.com B.O : N.H - 55, Kurunti (Near BRG Steel), Pin : 759 121, E-mail : rashmimotors.angul@rashmigroups.com Sales : 8093094440, Service : 8093094875 / 7752049587, Parts : 8093094450, Service Booking : 8093094474



CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that Mr. Abhishek Pattnaik, a student of the "School of Management, Centurion University of Technology and Management, Bhubaneswar," has successfully completed the Summer internship program towards partial fulfilment of the BBA programme from 10th May, 2024 to 25th June,

2024. The SIP report titled *Customer Brand Preference in Heavy Commercial Vehicle (Truck*

Segment). This is his original work, which has never been submitted to any institution in any way.

I wish his a prosperous and successful career ahead.

Date:

Dr. Ronismita Mishra

Place: Bhubaneswar

School of Management Centurion University of Technology and Management Bhubaneswar, Odisha

DECLARATION

This is to declare that I Abhishek Pattnaik bearing Reg No 220409120068 pursuing Bachelor of Business Administration degree from CUTM School of Management, Deemed to be University, Bhubaneswar, do hereby declare that the project report, titled **"Customer Brand Preference in Heavy Commercial Vehicle (Truck Segment)"** has been prepared by me during summer internship period (10th May, 2024 to 25th

June, 2024) in **Rashmi Motors, Ashok Leyland**, **Angul** towards partial fulfilment of BBA degree from CUTM. This report being the result of original and authentic work, have not been submitted anywhere earlier for publication to any sources. This is completely true and genuine work to the best of my knowledge and belief. The facts and findings presented in this project are authentic and reliable.

Name of The Student: Abhishek Pattnaik (220409120068)

ACKNOWLEDGEMNT

I am neither a research expert nor a trend spotter, I am a management student with foundation of management principles and theories, who is curious about various sectors and its latest happenings. Definitely, I can't ignore the technology, with interest as the backbone and those search engines which helped me in building up this research project.

To being with, I am obliged to **Mr. Pradosh Acharya** (Branch Manager, Rashmi Motors) who allotted me this chance and without their guidance and constructive criticism this report might have not been completed. I would like to thank LeyParts dealer, Service Department Ashok Leyland, individuals for helping me in making the project.

I would like to express my heartfelt gratitude to **Mr. Gopinath Sahu** (Sales Manager), who helped me in sharpening my thinking by cheerfully providing challenging comments and questions. I'm also thankful to the management & all employees of Rashmi Motors, Angul.

Lastly, I would like to thank my faculty mentor **Prof. Ansuman Jena**, CUTM School of Management for his guidance, the **almighty** and my **parents** for their moral and financial support and my colleagues with whom I shared my day-to-day experiences and received lots off suggestions that improved my work quality.

Abhishek Pattnaik

220409120068

Place – Bhubaneswer

Date :

ABSTRACT

I am Abhishek Pattnaik a student of B.B.A (Marketing) specialization from School of Management, Centurion University of Technology & Management, Bhubaneswar campus. I have Completed my internship at Rashmi Motors which has been incubated at Angul.

Ashok Leyland is one of the leading Commercial Vehicle brand in India. In this project I compared the performance of various trucking brands and their potential, Weakness. I find the Market share in the Angul district. The preparation of this report provides you a great pleasure in realizing our work and market experiences in few pages which shows overall and experienced knowledge and the practical approach about the style of a professional and various things which I found affecting to our marketing and product image.

The project termed as "Customer Brand Preference in Heavy Commercial Vehicle segment" has made an effort to find out the issues concerning with Ashok Leyland.

CHAPTER – I

1.1INTRODUCTION

Introduction

This report presents a comprehensive analysis of [specific topic or research question]. The primary objective of this study is to [state the main goal of the research].

To achieve this objective, we employed a [research methodology, e.g., quantitative, qualitative, mixed-methods] approach. This involved [describe the specific methods used, e.g., surveys, interviews, data analysis].

The report is structured as follows:

- 1. Introduction: Provides an overview of the research topic, objectives, and methodology.
- 2. Literature Review: Discusses relevant theories, concepts, and previous research.
- 3. **Methodology:** Details the research design, data collection techniques, and data analysis procedures.
- 4. **Findings and Analysis:** Presents the key findings and their interpretation.
- 5. **Discussion:** Discusses the implications of the findings, compares them to existing research, and identifies limitations.
- 6. Conclusion: Summarizes the main findings and offers concluding remarks.
- 7. References: Lists the cited sources.

By the end of this report, readers will gain a deeper understanding of [topic] and its implications.

1.2 OBJECTIVE OF THE STUDY

Project Objectives

The objective of Summer Internship Program is to know the real market scenario. How the Sales Process happens. As a Management student what are the applications of my Studies. What I observed and learnt from the Internship. The training gives substantial corporate exposure and opportunity to interact with various people in the Industry.

The Project of my SIP is **Enquiry Generation and Customer Brand Preference in Medium and Heavy Commercial Vehicle (Truck Division)** is derived in the field of Sales and marketing.

Objectives

- Calculate the Market Share in Talcher, Angul and Chhendipada. We can analyse the performance of Brands from the Market Share information, it will be helpful in my project Customer Brand Preference, to study and analyse the Market.
- Conduct Market Survey to know the Factors which influence in buying decision. People are considering various factors while taking buying decision, these factors may vary market to market based on needs and demands.
- Analyse Each Factors and their importance in the buying decision of a customer. Which factors are more important and which factors are less preferred by the customers to study the factors conduct an analysis on SPSS.

1.3 SCOPE OF THE STUDY :

To know about the Trucking market and various players of the market, first I conducted a market survey to know about Market Share of different Trucking brands in Angul District (Angul, Talcher and Chhendipada). I have visited Truck Associations of Talcher, Angul and chhendipada, Coal Transporting Companies, Coal Washeries, and Coal Loading Point of various Minces. What I observed from Market are

- Different Products of different brands, their advantages and disadvantages.
- What are the Competitive Advantages of different brands?
- What are the factors that influences customer buying behaviour?

Data Collection Techniques

- Interview with Managers or Owners of different coal transporting companies.
- Interview with Truck owners at coal loading point of various coal Mines.
- Interview with Truck Drivers.
- Questionnaire
- Observation

Sampling size-

Sampling Method- Simple Random Sampling

Sampling Area- Angul District (Talcher, Kaniha, Angul, NALCO, Chhendipada)

Limitations Of The Study

- The time period for the study was not enough for such a vast topic.
- The entire project study was limited to Angul District only.
- My study was limited to Haulage and Tipper truck segment only.
- To study about maintenance cost for each truck brands, I found difficulties because customers don't have valid bill, they maintains their accounts roughly.
- Most of the customers are preferring non branded Spare parts, the market of nonbranded spare part market can't be traced.
- Truck Owners uses Cheap Non branded spare parts for cost cutting, hence for evaluating and comparing the maintenance cost of different brand is difficult.

I traced Association registered trucks only for calculating the Market share. Difficult to trace trucks that are not registered in any association.

1.4 RESEARCH & METHODOLOGY

I visited Coal loading points of Hingula O.C.P., Bharatpur O.C.P., Jagannath O.C.P., Ananta O.C.P., Kaniha O.C.P. of Talcher and Truck Owners' Association of Talcher, Angul, NALCO, Kaniha and Chhendipada. Interacted with truck owners, I observed many factors for which Truck Owners' preferring Truck brands. When I traced the market share, I found TATA Motor is the Market leader in Angul District. Then I segmented Angul district with 3 different Areas, those are Angul, Talcher and Chhendipada. I found different story in different Area. In Talcher, Market Leader is TATA Motor, In Angul, Market leader is Ashok Leyland. To find out the reason, I went to market with a set of questionnaire and visited the available Dealers, Spare Part dealers, servicing centre of different Truck brands in Angul.

Questionnaire

Factors like quality service, quality product leads to customer satisfaction. A satisfied customer may turn to be a loyal customer. I interviewed truck owners and truck mechanic and drivers and traced the important factors, based on the factors and the extra service and product offering by different brands, I made a Questionnaire with the help of Branch Manager of Rashmi Motors Mr Pradosh Acharya. Though most of the Truck owners are not aware about Technical concepts, they are mostly influenced by the low operational cost. Low operational

cost in terms of less maintenance cost and low millage. Availability of Easy finance is proved to be an important factor and sometimes free services and products offering attract more customers. I included safety features like ABS, Service Brake, and hand Brake, fog light in questionnaire to know about whether people are really inclined towards safety factors or other factors. Word of mouth promotion factors most in customer buying decision, so included the major factors of word of mouth promotions, those factors are High Resale value, Free Insurance, Benefits on Tax collected at Source (TCS) etc.

Market Share

To know about the Market Competition and performance of different brands, it is crucial to calculate the market share. Market Share give the clear indication of performance of different brands in different segment.

To collect the Market Share data I visited Truck Owners' Association. Coal Transporting Companies, Coal Washeries, Construction Companies of Angul. I calculated market share in different segments of truck that are Haulage Truck, Tipper Truck and Distribution Truck. In Angul market is a full demand market for Haulage Truck and Tipper Truck.

Direct Interview

I conducted direct interview of Truck Owners, Drivers, Spare part Dealer, Maintenance and repairing centres. To study about the maintenance cost, spare parts and millage of different trucks and collected data for analysing purpose.

CHAPTER - II

COMPANY PROFILE

2.1Background of the company

Ashok Leyland, a flagship of Hinduja group head quartered in Chennai, is India's second largest manufacturer in Commercial Vehicle Manufacturing, World's 4th largest Bus manufacturer and 10th largest Truck manufacturer. Company have 9 Operating plants, Produces Spare Parts, Engines both for industrial and marine application purpose. Out of 9 Manufacturing Plants 7 are in India, from rest 2 manufacturing plants one is in Ras Al Khaimah (UAE), one at Leeds, United Kingdom. Ashok Leyland has been ranked as 38th best brand in India.

In 1948 Raghunandan Saran Founded Ashok Motors. This company assembles and Manufactures Austin cars from England. Ashok Motors named after name of Ashok Saran, Who is the only son of Raghunandan Saran, in September 1949 Ashok Motors indigenously assembled Austin A40 passenger car.

In 1950 Ashok Motors made an agreement with Leyland in U.K to get the sole right of import, assembly and manufacture Trucks of Leyland and the agreement is of seven years.

In 1955 Ashok Motors became Ashok Leyland because of the equity participation with the Leyland Motors Ltd.

In 1967 India's First Double Decker manufactured by Ashok Leyland, fifty percent of the parts of the double decker were indigenously manufactured. It is the first made in India double decker.

In 1969 for the first time power steering was featured in the commercial vehicle, which is new to the automobile sector of India.

In 1970 Ashok Leyland designed a special vehicle named Hippo tipper, 1000 numbers of 6×4 was delivered to the Indian Army.

In 1978 Ashok Leyland Cheeta introduced to the market, It was the first Rear Engine bus.

In 1980 Ashok Leyland Inaugurated its second plant in Hosur, Tamilnadu, named as Hosur 1.

In 1980 First time in Indian History Ashok Leyland come up with 13 ton-truck. Those are Tusker and Taurus. Tusker having 125 horse power engine and Taurus is the first multi-axle truck.

In 1982 Ashok Leyland spread its manufacturing facility towards North India. Two facility were inaugurated at Bhandara, Maharashtra and Alwar, Rajasthan. These plants were inaugurated in the month of March and August respectively.

In 1993 Ashok Leyland Was certified ISO 9002, it is the first Indian auto, which certified as ISO 9002 and two year before it was certified ISO 9001.

In 1996 second Plant at Hosur, Tamil nadu was inaugurated by the Prime Minister Deve Gowda, in the month of December and it is named as Hosur II. In 1997 Ashok Leyland inducted an all-terrain logistic vehicle into the Indian Army. This vehicle was named The Stallion.

In this 1997 Ashok Leyland made history by introducing India's first CNG bus. It was the first step towards alternate of fuel mass transport.

In 2002 Auto Expo Ashok Leyland Showcased it's another innovation towards alternate of fuel vehicle. Hybrid electric vehicle in commercial vehicle segment, it was the first initiative in the Indian History of Commercial Vehicle.

In 2005 Ashok Leyland was certified BS 7799 and became the first Indian Automaker to achieve this milestone, because of the Information Security Management System.

In 2006 for setting up a bus assembly plant in UAE Ashok Leyland signed a pact with Ras Al Khaimah Investment Authority.

In 2006 Ashok Leyland Acquired Czech Republic based Automaker AVIA.

In 2007 Ashok Leyland Joint Ventured with Germany's Continental AG. To become more viable in automotive infotronics, Ashok Leyland Joint ventured with the Siemens VDO. Another Joint Venture ship with the Finland based company Alteams Group for HPDC (High Pressure Die Casting).

In 2008 Ashok Leyland did another Joint Venture ship with American base John Deere. For manufacturing Construction Equipment products. In this year Ashok Leyland taking another step towards Clean and Green Technology. So established Albonair, GmbH.

In 2010 Auto Expo Ashok Leyland show cased Hybrid CNG plug-in Bus. It is the India's first Hybrid CNG plug-in bus and provided service in Commonwealth Games.in this same year Ashok Leyland expanded its facility by inaugurating Pantnagar plant, the capacity was crossing 75000, it is a modern technological world class plant. The futuristic U-Truck Platform launched in the same year. Ashok Leyland bought 26% of stake in Optare plc, an automaker of UK. The stake was increased to 75.1% in 2012 subsequently.

In 2011 Ashok Leyland enters into Light Commercial Vehicle Segment with the DOST. In the same year launched a new brand Leyland Deere in construction equipment segment.

In 2012 Ashok Leyland launched India's first 37 ton haulage truck U 3723 and JAN Bus.

In 2013 Ashok Leyland introduced Neptune engine which can be complied with up to BS VI. In this same year launched in Intermediate Commercial Vehicle BOSS.

Captain Truck Series launched in the year 2014. In the Light commercial vehicle bus Segment Ashok Leyland launched MiTR. Next Generation LCV truck Partner launched in the same year.

In 2015 put a step forward towards clean and green energy by launching zero emission electric bus.

In 2016 Ashok Leyland's Pantnagar Plant was awarded with prestigious Deming Prize. In the same year Sunshine, Guru, partner and Circuit Electric bus launched.

In 2017 same thing happens that happens in 2016, but this time Hosur II plant awarded with Diming Prize. The evolutionary innovative technology iEGR introduced this year, which is helping to increase the sales volume. In this year Ashok Leyland launched Dost+, Captain Haulage and 3718+ Haulage.

2.2 Products and Services

Ashok Leyland is an automotive company, It manufactures Commercial Vehicles in Light, Medium, Heavy segment. Products offered by Ashok Leyland are in the Segment of Trucks, Buses, Light Vehicle, Power solutions, Defence. Ashok Leyland also provides various services for their customer, those service offerings are Vishvas, Insurance, iAlert, Tatkal, Leyland Direct, Alrecon.

Products

My project is Customer Brand Preference in Medium and Heavy Commercial Vehicle (Truck Division). So I focused upon the Truck Products of Ashok Leyland. I will describe briefly on the trucks of Trucks of the Ashok Leyland. Then I will describe about the product which are mostly demanded in the Angul Market. There are mainly four types of trucks that are offered by the Ashok Leyland. Those are Mining and Construction (tipper truck), Haulage, Tractors, Distribution. In Angul Market mostly demanded product is Haulage Truck and Mining and construction truck. The most demanded products are



These three products full demand product in Mining and Construction segment, where **2518 HD** is a Tipper truck, Gross Vehicle Weight is 25ton, Power: 180 HP @ 2500 rpm Torque: 660Nm @ 1200~1900 rpm.

Where **3118 HD** is a Tipper truck, Gross Vehicle Weight is 31ton, Power: 180 HP @ 2500 rpm Torque: 660Nm @ 1200~1900 rpm.



These are highly demanded Captain Series Mining and construction truck, Gross Vehicle Weight of these vehicles are 25ton, the main difference in Captain Series is it's Transmission "9 speed gear box with FGR 8.83:1 and CGR 12.73:1". In case of Captain 2523 HR Max speed is 230 HP @ 2000 - 2200 rpm. Max Torque 800 Nm @ 1200 - 2000 rpm.



Haulage

These are the full demand product of Ashok Leyland in Haulage truck segment. In the locality language Haulage truck is called as Dala body truck.

Ashok Leyland's Performance is better in the haulage segment as compare to other segments. If we consider the GVW, Mainly three types of truck dominate the market that are 25ton, 31ton, 37ton.

Ashok Leyland 2518 Haulage truck Maximum power is 180 HP @ 2400 rpm, Maximum Torque 660 Nm @ 1200-1900 rpm, Transmission 6 speed synchromesh with FGR 9.01:1. Gross Vehicle Weight of this vehicle is 25ton.

Ashok Leyland U 3118 LA (Super) Haulage truck Maximum power 180 HP @ 2400 rpm, Maximum Torque 660 Nm @ 1200-1900 rpm, Transmission "8 speed synchromesh with FGR 8.83:1 Optional: 6 speed gearbox with FGR 9.01:1 " . Gross Vehicle Weight of this vehicle is 31 ton.

Ashok Leyland U 3118 LA (Super) Haulage truck Maximum power 180 HP @ 2400 rpm, Maximum Torque 660 Nm @ 1200-1900 rpm, Transmission "6 speed synchromesh gearbox with FGR 8.97:1 Optional 8 speed gearbox with FGR 8.83:1". Gross Vehicle Weight of this vehicle is 31 ton.

Ashok Leyland 3718 Haulage truck Maximum power is 180 HP @ 2400 rpm, Maximum Torque 660 Nm @ 1200 - 1900 rpm, Transmission 9 speed with FGR 8.83:1 and CGR 12.73:1. Gross Vehicle Weight of this vehicle is 37 ton.

Ashok Leyland Tractor Trucks are another most preferred trucks by the people, below are some examples of Tractor Truck.



Services

Ashok Leyland provides a gamut of services to the stakeholders in an Innovative, intelligent, quick manner. In this busy world everyone don't have time, everyone needs quick and fast services. Keeping these things first priority Ashok Leyland provides Ashok Leyland AMC (Annual Maintenance Contract), insurance, iAlert, Quick response, Ashok Leyland Helpline, Alrecon and Training.

Ashok Leyland AMC (Annual Maintenance Contract) is the most timely and complete service providing programme, it includes every detailed maintenance starting from lubricants

to Engine maintenance by the skilled mechanics of the Ashok Leyland. Provides quick and fast service anywhere anytime.

Insurance (Ashok Leyland Raksha) is a kind of customised insurance service, that a customer can insure the parts of vehicle in a customised way. Ashok Leyland has tied up with the reputed insurance companies of India to provide insurance, a customer can avail anywhere in the country, Touch points of this service available in Pan India.

iAlert

Ashok Leyland provides advanced Track and Trace (TnT), Vehicle Health Monitoring Diagnostics (VHMD) and Reports & Analytics that provides crucial information about the vehicle's performance, reminds service requirements. Give indication about the maintenance requirement and helps to enhance the longevity of vehicles on road performance.

Quick Response

Ashok Leyland provides 24*7 services to quick fix the problems or break downs within short time. Most famous service offerings are **on site in 4 hours** recovery vehicle will reach you within four hour, **48 hour commitment** within this timeline Ashok Leyland will fix the problems or break downs, compensate to the customer if they fails. **Pan India Service Support** touch points of Ashok Leyland presents everywhere in the India, so they can provide service anywhere in the India.

Ashok Leyland Recon engines and other aggregates are ready-to-fit products, these products ensures 100% quality. The availability of these engines are across India through authorised channel partners.

International Operations



| Dubai, UAE – International | GCC | CIS | AFRICA | |
|------------------------------------|----------------|--------------|-------------|-----------------|
| Operations Headquarters | - UAE | - Russia | - Kenya | - Seychelles |
| Dhaka, Bangladesh | - Saudi Arabia | - Ukraine | - Nigeria | - Zimbabwe |
| Moscow, Russia | - Kuwait | SAARC | - Tanzania | - Burkina Faso |
| Abidjan, Ivory Coast (West Africa) | - Qatar | - Bangladesh | - Malawi | - Republic of |
| - Nairobi, Kenya (East Africa) | - Bahrain | - Nepal | - Uganda | Cango |
| | - Oman | - Srilanka | - Mauritius | - Cote D'ivoire |
| | | | | - Ghana |

2.3 Trucking Industry & Ecosystem in Angul

Spare Part Dealers

Availability of Spare part in the market is crucial part, which plays important role in customer buying decision. We can also say that the availability of Spare part dealer is directly proportional to the number of sales of that brand. Study the spare part market of every brands that are available in Angul District (Authorised Dealers as well as Unorganized spare part dealers).

Maintenance & Repairing

Testing of Hypothesis whether the lower in maintenance cost attracts more Sales of that brand or not. Sometimes we assume that lower the maintenance cost more is the sales. I will conduct a market survey and check whether this statement is right or wrong.

The Rise of Unorganized local Maintenance and repairing centre of a particular brand increases the Brand loyalty. If the existing customer of a truck finds a convenience Maintenance and repairing centre that may be authorised or unauthorised that helps a brand to increase Brand loyalty. This business indirectly attracts new customer to select that brand because of the convenience.

Financial Services

Providing Easy Financial services to the Customer by collaborating with Banking Institutions and the NBFIs is now an Expected Product offering. In case of Haulage Truck some brands are offering ease finance option for the Body work. Some brands are providing up to 50% finance on the body making which is a kind of Augmented Product, which gives the brand a competitive advantages in the market. Companies like Ashok Leyland providing free insurance of Rs72000 and offering free Tax Collected at Source benefits that is kind of Augmented Product Offering. In this competitive market acquiring more customer is possible by helping companies as well as individuals easy financial services. I will observe the market and the financial service offering by the brands and what advantages they are getting from the service offering.

New Advanced Technology & Competitive Advantages

Providing solution to the need of the market, Most of the time is proved as a successful Marketing strategy. Brands are always injected their investment in the R&D of the Product.

AS per the Government policy the new vehicles should be compliance with BS IV, for that Trucking brands are going with Selective Catalytic Reduction Technology.

SCR technology Trucks are using Diesel Exhaust Fluid (DEF) so that it costs more operational cost. Where Ashok Leyland come with intelligent Exhaust Gas Recirculation (iEGR) which does not uses DEF, so that this technology is a cost effective solution and Environment Friendly. This kind of innovation is really helpful for Ashok Leyland to increase sales or not I will examine during my Market Survey.

Availability of Drivers

Sometimes new technology are not accepted by the market because of the complicated operation and difficulties in maintenance. In trucking industry Drivers are the backbone. Most of the Drivers are Uneducated and less educated. To operate such kind of complicated technology is proved to be Herculean task. In some of the Cases drivers are playing crucial role in buying decision. The availability of Drivers for a technology increases the Sales of that brand. For example Tata motors, the existing Technology is driver friendly and easy For Operation. So Drivers are prefers to drive Tata motors so the availability of Drivers for TATA Motors is more so the sales figure is also higher for Tata motors.

Augmented & Potential Products

Trucking industries one of the profitable industries. To gain competitive advantages trucking companies focus on the Research and Development. Tries to improvise in the product and Service offering, they are continuously introducing new features and Services. For example ABS, maximum Speed of vehicles, AC cabin, Automatic transmission, Tubeless Tyre, Fog light etc.

How these extra Features and Services give trucking Industries completive advantage. Are These Services or features really providing value or these are just a type of augmented product? Some brands like Bharat Benz, Volvo etcetera are premium, these premium products are how much accepted in the market. In case of Bharat Benz Haulage Segment none of its product is having without Cabin. Every Product is more than 1 lakh to 3 lakh Price as compare to other Brands. What are their strategies and what are the factors which helps them to survive in the market.

Pricing

Here I am considering the most demanded products of different brands, Most of the time pricing is the prime factors that attracts more customer.

Table Number 01 shows the price figure of Trucks in Haulage Segment, These Four brands of trucks are mainly demanded by the people of Angul district in Haulage Segment.

| Serial | Truck Brand | Gross Vehicle | Model | Price in |
|--------|---------------|---------------|-----------------------------|------------|
| Number | Name | Weight (GVW) | Name | Rupees |
| 1 | Ashok Leyland | 31 Ton | Ashok Leyland 3118 LA | 30.62 lakh |
| 2 | TATA Motors | 31 Ton | TATA LPT 3118 | 36.55 Lakh |
| 3 | Bharat Benz | 31 Ton | Bharat Benz 3123 R | 24.52 Lakh |
| 4 | Eicher | 31 Ton | Eicher Pro 6031 | 25.67 lakh |

(Table Number 1)

| Serial | Truck Brand | Gross Vehicle | Model | Price |
|--------|---------------|---------------|--------------------------|------------|
| Number | Name | Weight (GVW) | Name | |
| 1 | Ashok Leyland | 37 Ton | Ashok Leyland 3718 | 31.09 lakh |
| 2 | TATA Motors | 37 Ton | TATA LPT 3718 | 33.12 Lakh |
| 3 | Bharat Benz | 37 Ton | Bharat Benz 3723 R | 32.70 Lakh |

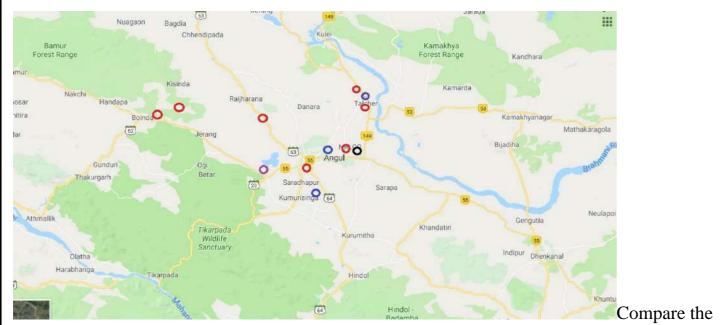
| 4 | Eicher | | 37 Ton | | Eicher 6037 | Pro | 28.70 L | akh | |
|---------------------------|------------------------------------|----------------------------------|-------------------------------------|---|-------------------------|---------|----------|-------------------|------|
| | I | (Table | Number | 2) | | | | | |
| Serial Numbe | er Name | Brand | Gross Weight (| | Model Name | | Price | | |
| 1 | Ashok | Leyland | 25 Ton | | Ashok Leylan 2518 | d | 24.11 la | ıkh | |
| 2 | TATA | Motors | 25 Ton | | TATA 2518 | LPT | 24.41 L | akh | |
| 3 | Bharat | Benz | 25 Ton | | Bharat 2523R | Benz | 23.93 L | akh | |
| 4 | Eicher | | 25 Ton | | Eicher 6025 | Pro | 24.22 L | akh | |
| | | | (Table N | Jumber 3) | | | | | |
| | mber 4 is sho which are open | - | he pricing | | | nt Truc | k Model | s of diff | ère |
| brands, v | which are oper | rating in A Gross | he pricing Angul dist Vehicle | details of trict. | | nt Truc | | s of diff | ère: |
| brands, v | which are oper | rating in A | he pricing Angul dist Vehicle | g details of trict. | | nt Truc | | | ère. |
| brands, v r r Na | which are oper | rating in A Gross | he pricing Angul dist Vehicle | details of trict. | | nt Truc | | | |
| brands, v r n Na | which are oper lick Brand me | rating in A Gross Weight (| he pricing Angul dist Vehicle | g details of trict. Model Name Ashok Leyland 2518 | 6S | nt Truc | | Price | kh |
| brands, v r Na | which are oper lick Brand me | rating in A Gross Weight (| he pricing Angul dist Vehicle | g details of trict. Model Name Ashok Leyland 2518 NRS, Ashok Leyland | 6S | nt Truc | | Price 32.63 1a | kh |

| | | TATA LPK2523 HD 9S | 37.24 Lakh |
|-------------|--------|-------------------------|------------|
| Bharat Benz | 25 Ton | Bharat Benz 2523 6×4 | 27.41 Lakh |
| | | Bharat Benz 2528 | 34.73 lakh |
| | | Bharat Benz2528 CM | 43.6 Lakh |
| Volvo | 31 Ton | Volvo FM 400 | 82 Lakh |
| | | Volvo FMX 440 | 95 Lakh |
| Eicher | 25 Ton | Eicher Pro 6025T | 37.86 Lakh |
| | | Eicher Pro 8025T | 39.52 Lakh |
| | | | |

(Table Number 4)

Availability of Spare Parts

Some brands are dominating the market just because of availability of Spare Parts. Hypothesis like Good Product Quality and better Service Offering rejected in terms of Customer Loyalty because of the less availability of Spare Parts in the Market. Brands like Volvo, Bharat Benz etc. are providing good Product and better service to their customer, but they are failing in terms of Customer Retention, because of availability of spare parts in the market.



availability of Spare Parts in Angul district with respect to various brands.

| 0 | 0 | 0 | 0 |
|-------------|--------|-------------|---------------|
| Bharat Benz | Eicher | TATA Motors | Ashok Leyland |

Maintenance and Repair

Maintenance and repair is a vital factor of word of mouth. The brand which needs less Maintenance and repair cost, that helps in increasing Brand Trustworthiness. Traditionally People prefers Maintenance and repair by the unorganised Road side sector. The Availability of this sector is act like core factor, most of the time people prefers this unorganised sector because of less maintenance cost, Convenience and accessible every part of this country. I found most of the Unorganised Maintenance and repair sectors are deals with TATA motors that helps indirectly to improve brand loyalty. For Other brands due to less available of this sector, they don't avail the benefit of the factor.

Let's compare the maintenance cost of two main competitive brands of Angul market.

| | | | | Per |
|----------------|---------------|------------------|-----------------|-----------|
| | | | | Kilometre |
| | | | Maintenance | Maintena |
| Vehicle Number | Truck Brand | Kilometre Driven | cost(In Rupees) | nce cost |
| OD35C5979 | Ashok Leyland | 34000 | 42283 | 1.243618 |
| OD35C2060 | Ashok Leyland | 29570 | 37911 | 1.282076 |
| OD19J5656 | Ashok Leyland | 48020 | 51810 | 1.078925 |
| OD19K7656 | Ashok Leyland | 55010 | 65606 | 1.19262 |
| OD19D9480 | Ashok Leyland | 62700 | 55595 | 0.886683 |
| OD35A5888 | Ashok Leyland | 64065 | 73477 | 1.146913 |
| OD19M6871 | Ashok Leyland | 37350 | 38011 | 1.017697 |
| OD19M6771 | Ashok Leyland | 57380 | 45096 | 0.785918 |
| OD35A9738 | Ashok Leyland | 43600 | 53868 | 1.235505 |
| OD35D1489 | Ashok Leyland | 31000 | 44,238 | 1.427032 |
| OD35C4338 | TATA Motors | 43070 | 52500 | 1.218946 |
| OD35C5638 | TATA Motors | 46760 | 56500 | 1.208298 |
| OD35C3090 | TATA Motors | 54530 | 57000 | 1.045296 |
| OR05AU0939 | TATA Motors | 30700 | 49000 | 1.596091 |
| OD35B8080 | TATA Motors | 58000 | 89300 | 1.539655 |
| OR19F6268 | TATA Motors | 62500 | 63600 | 1.0176 |
| OD35C3090 | TATA Motors | 49040 | 58500 | 1.192904 |
| OR05AU0039 | TATA Motors | 57608 | 62400 | 1.083183 |
| OR19F1618 | TATA Motors | 47030 | 56400 | 1.199235 |
| OD35C1105 | TATA Motors | 53200 | 49600 | 0.932331 |

If we calculate the Average maintenance cost of both Truck brands considering 10 sample size, Ashok Leyland's Per Kilometre Maintenance Cost is 0.931826. Where TATA Motors per Kilometre Maintenance cost is slightly higher than Ashok Leyland that is 1.169592.

Resale Value

Resale Value of a brand mainly depend upon the demand and supply of that brand. Due strong market hold of TATA Motors in Resale Market, The Resale value of TATA Motors is more as compared to other brand. Because of the high demand of Tata Motors in Resale Market. I conducted a market survey to know how this factor impact in buying decision and study the resale market of Ashok Leyland, though Ashok Leyland is the 2nd highest demanded brand in the Resale Market in Medium and Heavy Vehicle Segment. Due rise in demand of Ashok Leyland after launching of BS IV vehicle, the demand for Ashok Leyland in Resale Market also increases. Hence now the difference in the Resale Value between both brands are less.

Services

Pre purchase Services to Post purchase services now days can be said as Expected service, which was earlier an augmented service. The kind of service offering is an important factor to enhance customer loyalty. Trucking Industry now days offering various services like Financial services, Maintenance Services, spare part delivery at Doorstep, IT services to monitor and track vehicle, Training to the Drivers.

Financial Services

To gain the competitive advantages and to improve the Market penetration Trucking Brands are providing financial services, they are alliancing with top financial brands in the financial sectors to provide ease financial services to the customer.

Millage

Does millage play vital role in Medium and heavy commercial vehicle segment? Is there any difference in the millage of vehicles of different brand? How Trucking Brands plays in the millage segment? I conducted survey to find the answers of above questions. Commercial vehicles in Medium and heavy segment are moving on an average one lakh kilometres in a year. Better millage will help in cutting the operational cost. So brands which is good in millage that will be the better choice of a customer. So millage is an important factor. I collected data from the market of two competitive brands. On an Average Ashok Leyland Gives millage around 3.05 and Tata Motors is 2.7.

| Vehicle Number | Truck Brand | Millage |
|----------------|---------------|---------|
| OD35C5979 | Ashok Leyland | 3.25 |
| OD35C2060 | Ashok Leyland | 3 |
| OD19J5656 | Ashok Leyland | 3.5 |
| OD19K7656 | Ashok Leyland | 2.5 |
| OD19D9480 | Ashok Leyland | 3 |
| OD35A5888 | Ashok Leyland | 3.25 |
| OD19M6871 | Ashok Leyland | 3.5 |
| OD19M6771 | Ashok Leyland | 3 |
| OD35A9738 | Ashok Leyland | 3 |
| OD35D1489 | Ashok Leyland | 2.5 |
| OD35C4338 | TATA Motors | 3 |
| OD35C5638 | TATA Motors | 2.5 |
| OD35C3090 | TATA Motors | 3 |
| OR05AU0939 | TATA Motors | 3 |
| OD35B8080 | TATA Motors | 2.25 |
| OR19F6268 | TATA Motors | 2.5 |
| OD35C3090 | TATA Motors | 2.5 |
| OR05AU0039 | TATA Motors | 3.25 |
| OR19F1618 | TATA Motors | 2.5 |
| OD35C1105 | TATA Motors | 2.5 |

Product

Product is a king among the all factors that impact in decision making process. Peoples in Angul what they are looking for in a truck, What are the Key Features that attracts more, Is it Good Engine Power, Solid Chassis, Maximum Speed Limit, Axle configuration, Suspension, Engine Cylinder, What is the technology that an engine of is it **iEGR** or **SCR**. Are peoples interested in New Advanced Technologies like Automatic Transmission, ABS, Fog Light, Power Steering, AC cabin, Tubeless tyre? Are they looking for Safety features in their vehicles? I have included these factors in my questionnaire to conduct a market survey.

CHAPTER - III

3.1 Roles and Responsibilities

We worked for Rashmi Motors, a dealer of Ashok Leyland. Where our task was Enquiry Generation. So we found opportunity to interact with the customer. We found various factors for which a customers buying decision is impacted. We prepared a questionnaire to study about the importance of factors, which factors are mostly preferred in Angul.

We went to the Truck owners' Association, Coal loading points, Coal Washeries, Coal Transporting companies. To study the Market factor quantitatively as well as qualitatively. To study more about Spare market and unorganized local maintenance and repairing centers, I visited them and conducted direct interview how the market scenario is inclined towards this secondary market.

Angul District is a diversified market with diversified needs, Factors of buying decision changes area to area. So as to calculate the market share we visited the truck owners' association, Transporting companies, mining and construction companies. Then we segmented Angul district into three division we found three different stories in the 3 different market. In overall market Tata Motors is the market leader, where Ashok Leyland is giving fierce competition to Tata Motors in the haulage segment.

3.2 Strategy Overview

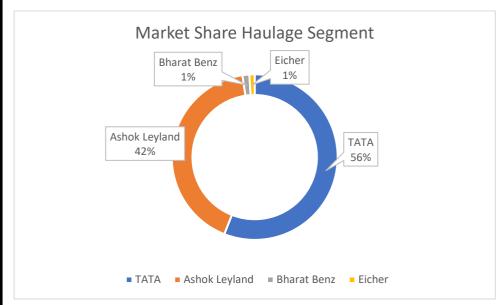
Angul because of the Availability of Spare Parts, Local Unorganized Repairing and maintenance Sector of that particular brand etc. 2nd preferred factor is Economic, the brand which helps its customer economically that brand is mostly chosen by the customers. 3rd important factor is Reliability of that brand then peoples are look into the Product features, the strength of the product, Product Specification that should be minimum required by a customer. Safety Features are generally neglected by the customers, I found there is less expectation about Augmented Product by a customer.

CHAPTER - IV

Analysis and interpretation

Market Share in Haulage Segment in Angul

4.1 Analysis

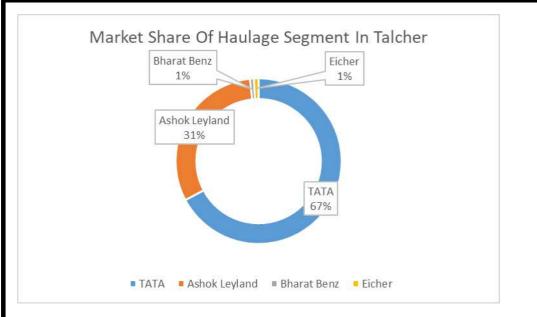


This is the overall picture of Haulage trucks in angul district. With 56 % market share TATA Motors is the market Leader in this segment. Where Ashok Leyland is giving tough competition to TATA Motors with market Share of 42%. Both Bharat Benz and Eicher having 1% market share each. Brands like SML Isuzu, Volvo, Mahindra and Mahindra having nil market in this segment.

I divided Total Angul District as three segment as of industrial and customer needs. To trace the difference in brand preference in different areas of Angul, Those are Talcher, Angul and Chhendipada.

TALCHER

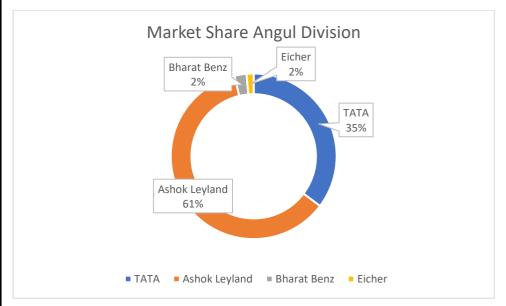
Talcher is a block of angul district. Major portion of coal mince of total angul district to be found in Talcher. Talcher is a good potential market for trucking Industry. I found seven Truck Owners' Association in Talcher those are Hingula O.C.P., Balarampur O.C.P., Bharatpur O.C.C., Anantapur O.C.P., Bhubaneswari O.C.P., Lingaraj O.C.P. and Kaniha. In most of the Truck Associations most preferred brand is TATA Motors. Lingaraj, Bhubaneswari and in Balarampur Ashok Leyland is doing well. In other four Truck Association Tata Motors dominates the market.



Tata Motors leads the market with market share of 67% which is more than two third of total market. With 31% market share Ashok Leyland is in 2nd spot. Same 1% market share of both Bharat Benz and Eicher.

Angul

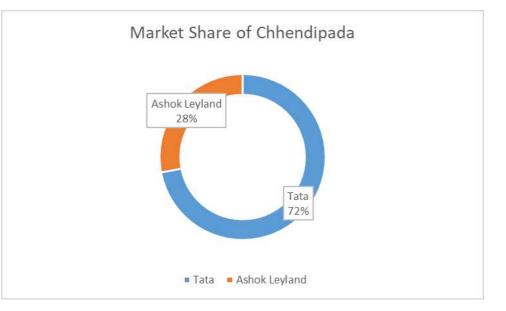
In Angul Division I have included Angul Truck owners' Association and NALCO Truck owners' Association. Angul is a different story as compared to Talcher, because truck owners' of this division generally depends on the industry business not in mining business. So the want is also changed.



Here Ashok Leyland Is Market Leader with market share of 63% and Tata Motors market share is 34% which is just opposite Market of talcher. Bharat Benz is the 3rd highest preferred brand in Angul division.

Chhendipada

Chhendipada division is also famous for its Coal fields, so chhendipada is similar type market of Talcher. Though Chhendipada is a small market, due to future potential this division can't be omitted. Here we can found Steel plants like JSPL.



Only two brands are preferred by the people here, that are Tata motors and Ashok Leyland, Tata Motors totally dominates this Market, Having Market Share of 72%.

Factor Analysis

Factor analysis was carried out to identify the factors that consumers consider in selecting Trucking Brands. I conducted Survey for this purpose, I took sample of 157 from the market. I included 27 variables in my Questionnaire. As per thumb rule 5 sample should be taken with respect to 1 variable. Hence ideally for my case $27 \times 5=135$ sample should be taken. I have considered 157 sample to know about the factors influencing customer buying decision.

| KMO a | nd Bartlett's Test | |
|--------------------|--------------------|---------|
| Kaiser-Meyer-Olkin | .818 | |
| Sampling Adequacy. | | |
| Bartlett's Test of | Approx. Chi- | 2674.45 |
| Sphericity | Square | 0 |
| | Df | 351 |
| | Sig. | .000 |

Kaiser-Meyer-Olkin tests the Sampling adequacy. Here KMO of my sample collection is 0.818, which is more than 0.5, which represents my sample is good enough for factor analysis.

Bartlett's Test of Sphericity tests null hypothesis that R is zero. At significance level .000, it indicates there is sufficient correlation between variables, I can test factor analysis.

I have taken the output of SPSS Anti image correlation, this indicates KMO values of each Variable is perfect to test Factor Analysis. As you can see in the above data the diagonal values are more than 0.6, that means KMO values of each variable is more than 0.6.

| Anti-image Pricing | .650 ^a | -0.29 | -0.20 | -0.01 | 0.08 | -0.24 | 0.12 | -0.13 | 0.14 | -0.14 | 0.06 | -0.12 | -0.11 | 0.30 | 0.22 | -0.15 | 0.07 | -0.04 | 0.01 | 0.13 | 0.01 | 0.00 | -0.12 | 0.09 | 0.02 | -0.04 | -0.11 |
|-----------------------------|-------------------|-------|-------------------|-------------------|-------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------|-------|-------|-------------------|-------|-------|-------|-------------------|
| Correlation Avl_financ e | -0.29 | .711ª | -0.20 | -0.10 | 0.00 | -0.09 | -0.03 | 0.07 | -0.24 | -0.01 | 0.00 | 0.12 | -0.02 | -0.21 | 0.02 | -0.07 | 0.19 | 0.24 | -0.10 | -0.05 | 0.15 | 0.09 | -0.13 | 0.14 | -0.07 | 0.10 | -0.05 |
| Millage | -0.20 | -0.20 | .839 ^a | -0.18 | -0.15 | -0.18 | 0.14 | -0.13 | 0.15 | 0.07 | -0.10 | 0.10 | 0.02 | -0.19 | 0.01 | -0.02 | -0.04 | -0.08 | 0.12 | -0.06 | 0.02 | -0.22 | 0.04 | 0.02 | -0.12 | 0.00 | 0.01 |
| Avl_Spare | -0.01 | -0.10 | -0.18 | .656 ^a | -0.30 | 0.16 | -0.41 | 0.19 | -0.11 | 0.16 | -0.15 | -0.09 | 0.04 | 0.08 | -0.03 | -0.01 | 0.05 | -0.05 | 0.00 | 0.00 | 0.17 | 0.06 | 0.00 | -0.04 | 0.14 | -0.08 | -0.03 |
| parts | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| service | 0.08 | 0.00 | -0.15 | -0.30 | .788ª | -0.45 | 0.05 | -0.18 | 0.11 | -0.09 | 0.02 | -0.03 | -0.16 | 0.18 | 0.07 | -0.05 | -0.10 | -0.04 | -0.03 | 0.04 | 0.05 | -0.14 | 0.11 | -0.14 | -0.02 | 0.17 | -0.06 |
| maintenan ce | -0.24 | -0.09 | -0.18 | 0.16 | -0.45 | .804 ^a | -0.20 | -0.03 | -0.20 | 0.03 | 0.03 | -0.01 | 0.11 | -0.24 | -0.09 | 0.08 | -0.04 | 0.00 | -0.03 | 0.03 | -0.14 | 0.18 | 0.06 | -0.04 | 0.06 | -0.11 | 0.15 |
| Unorg_Me chanic | 0.12 | -0.03 | 0.14 | -0.41 | 0.05 | -0.20 | .544 ^a | 0.38 | -0.03 | -0.19 | 0.09 | 0.03 | -0.01 | -0.09 | -0.03 | 0.14 | 0.06 | -0.02 | -0.10 | 0.15 | -0.08 | -0.34 | 0.04 | -0.07 | -0.14 | 0.12 | -0.10 |
| iEGR_SC | -0.13 | 0.07 | -0.13 | 0.19 | -0.18 | -0.03 | 0.38 | .792 ^a | -0.34 | 0.04 | -0.11 | 0.00 | 0.11 | -0.25 | -0.14 | 0.07 | 0.12 | 0.16 | -0.19 | 0.08 | 0.01 | -0.03 | 0.02 | -0.07 | -0.16 | 0.08 | -0.01 |
| Engine_po | 0.14 | -0.24 | 0.15 | -0.11 | 0.11 | -0.20 | -0.03 | -0.34 | .790 ^a | -0.31 | -0.07 | 0.05 | -0.26 | 0.22 | 0.04 | 0.06 | -0.11 | -0.04 | 0.13 | -0.06 | 0.16 | -0.10 | -0.07 | 0.06 | 0.03 | -0.12 | -0.02 |
| wer Warranty | -0.14 | -0.01 | 0.07 | 0.16 | -0.09 | 0.03 | -0.19 | 0.04 | -0.31 | .830 ^a | -0.45 | -0.11 | 0.31 | -0.12 | -0.12 | -0.08 | 0.00 | -0.13 | 0.00 | -0.02 | -0.03 | 0.04 | 0.07 | 0.01 | 0.15 | 0.07 | -0.11 |
| Service_int | 0.06 | 0.00 | -0.10 | | 0.00 | 0.03 | | -0.11 | -0.07 | -0.45 | .892 ^a | -0.24 | -0.25 | -0.05 | 0.02 | 0.05 | 0.00 | -0.17 | 0.12 | -0.03 | 0.00 | 0.01 | -0.02 | 0.01 | -0.21 | 0.02 | 0.01 |
| erval | .0.12 | 0.12 | 0.10 | .0.00 | -0.03 | -0.01 | 0.03 | 0.00 | 0.05 | -0.11 | -0.24 | 0003 | -0.41 | -0.02 | -0.06 | -0.10 | -0.11 | 0.24 | 0.01 | 0.02 | 0.04 | 0.04 | -0.19 | 0.00 | 0.02 | -0.01 | 0.01 |
| cylinders Max apon | -0.12 -0.11 | -0.02 | 0.10 | -0.09 0.04 | -0.03 | -0.01 | -0.01 | 0.00 | -0.26 | 0.11 | -0.24 | .898ª -0.41 | -0.41 | -0.02 | -0.00 | -0.10 | -0.11 | 0.24 -0.02 | -0.10 | 0.02 | -0.22 | -0.01 | -0.19 | 0.09 | 0.02 | -0.01 | 0.01 |
| Max_spee d | | | | | | | | | | | | | .838 ^a | -0.27 | | | | | | | | | | | | | |
| chassis | 0.30 | -0.21 | -0.19 | 0.08 | 0.18 | -0.24 | | -0.25 | 0.22 | -0.12 | -0.05 | -0.02 | -0.27 | .854 ^a | -0.05 | -0.03 | -0.22 | -0.14 | 0.15 | -0.12 | 0.12 | 0.04 | -0.07 | -0.02 | 0.17 | -0.02 | -0.02 |
| Axle | 0.22 | 0.02 | 0.01 | -0.03 | 0.07 | -0.09 | | -0.14 | 0.04 | -0.12 | 0.02 | -0.06 | -0.15 | -0.05 | .880 ^a | -0.56 | -0.26 | 0.05 | -0.10 | 0.12 | 0.01 | 0.09 | -0.11 | 0.11 | -0.04 | 0.00 | -0.02 |
| suspensio n | -0.15 | -0.07 | -0.02 | -0.01 | -0.05 | 0.08 | 0.14 | 0.07 | 0.06 | -0.08 | 0.05 | -0.10 | -0.04 | -0.03 | -0.56 | .890 ^a | 0.02 | -0.22 | -0.08 | 0.01 | -0.06 | -0.10 | 0.08 | -0.06 | -0.04 | -0.12 | 0.09 |
| Ground_cl | 0.07 | 0.19 | -0.04 | 0.05 | -0.10 | -0.04 | 0.06 | 0.12 | -0.11 | 0.00 | 0.11 | -0.11 | 0.04 | -0.22 | -0.26 | 0.02 | .910 ^a | -0.13 | -0.13 | 0.10 | 0.00 | 0.03 | -0.06 | 0.09 | 0.01 | -0.08 | -0.07 |
| earance Davide etc. | 0.04 | 0.04 | 0.00 | 0.05 | 0.04 | 0.00 | 0.00 | 0.40 | 0.04 | 0.40 | 0.47 | 0.04 | 0.00 | 0.44 | 0.05 | 0.00 | 0.42 | | 0.42 | 0.04 | 0.00 | 0.07 | 0.00 | 0.00 | 0.00 | 0.40 | 0.40 |
| Power_ste ering | -0.04 | 0.24 | -0.08 | -0.05 | -0.04 | 0.00 | -0.02 | 0.16 | -0.04 | -0.13 | -0.17 | 0.24 | -0.02 | -0.14 | 0.05 | -0.22 | -0.13 | .862ª | -0.13 | 0.04 | 0.06 | 0.07 | -0.33 | 0.09 | -0.06 | -0.10 | 0.18 |
| AC_Cabin | 0.01 | -0.10 | 0.12 | 0.00 | -0.03 | -0.03 | -0.10 | -0.19 | 0.13 | 0.00 | 0.12 | 0.01 | -0.10 | 0.15 | -0.10 | -0.08 | -0.13 | -0.13 | .774 ^a | -0.56 | 0.00 | -0.16 | 0.21 | -0.17 | -0.06 | 0.27 | -0.27 |
| Automatic_ | 0.13 | -0.05 | -0.06 | 0.00 | 0.04 | 0.03 | 0.15 | 0.08 | -0.06 | -0.02 | -0.03 | 0.02 | 0.05 | -0.12 | 0.12 | 0.01 | 0.10 | 0.04 | -0.56 | .831ª | -0.38 | -0.01 | -0.17 | 0.09 | -0.03 | -0.15 | -0.03 |
| Transmissi | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| on Music_syst | 0.01 | 0.15 | 0.02 | 0.17 | 0.05 | -0.14 | -0.08 | 0.01 | 0.16 | -0.03 | 0.00 | 0.04 | -0.22 | 0.12 | 0.01 | -0.06 | 0.00 | 0.06 | 0.00 | -0.38 | 0003 | 0.07 | -0.07 | 0.01 | -0.18 | -0.06 | -0.12 |
| em | 0.01 | 0.10 | U.UZ | 0.17 | 0.00 | •U.14 | -0.00 | 0.01 | U.10 | -0.03 | 0.00 | 0.04 | -U.ZZ | U.1Z | 0.01 | -0.00 | 0.00 | 0.00 | 0.00 | -0.30 | .883ª | 0.07 | -0.07 | 0.01 | -0.10 | -0.00 | •U.1Z |
| Resale_val | 0.00 | 0.09 | -0.22 | 0.06 | -0.14 | 0.18 | -0.34 | -0.03 | -0.10 | 0.04 | 0.01 | 0.04 | -0.01 | 0.04 | 0.09 | -0.10 | 0.03 | 0.07 | -0.16 | -0.01 | 0.07 | .580ª | -0.18 | 0.07 | 0.12 | -0.19 | 0.14 |
| Ue Consiste ha | 0.10 | 0.40 | | | | 0.00 | | | | 0.07 | 0.00 | | | 0.07 | | 0.00 | | 0.00 | 0.04 | A 47 | 0.07 | 0.10 | | | 0.00 | 0.05 | 0.00 |
| Service_br akes | -0.12 | -0.13 | 0.04 | 0.00 | 0.11 | 0.06 | 0.04 | 0.02 | -0.07 | 0.07 | -0.02 | -0.19 | 0.24 | -0.07 | -0.11 | 0.08 | -0.06 | -0.33 | 0.21 | -0.17 | -0.07 | -0.18 | .749 ^a | -0.81 | 0.06 | 0.25 | -0.28 |
| Parking_br | 0.09 | 0.14 | 0.02 | -0.04 | -0.14 | -0.04 | -0.07 | -0.07 | 0.06 | 0.01 | 0.01 | 0.09 | -0.23 | -0.02 | 0.11 | -0.06 | 0.09 | 0.09 | -0.17 | 0.09 | 0.01 | 0.07 | -0.81 | .773ª | -0.06 | -0.29 | 0.25 |
| akes | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ABS | 0.02 | -0.07 | -0.12 | 0.14 | -0.02 | 0.06 | | -0.16 | 0.03 | 0.15 | -0.21 | 0.02 | 0.14 | 0.17 | -0.04 | -0.04 | 0.01 | -0.06 | -0.06 | -0.03 | -0.18 | 0.12 | 0.06 | -0.06 | .862ª | -0.09 | -0.14 |
| Fog_light | -0.04 | 0.10 | 0.00 | -0.08 | 0.17 | -0.11 | 0.12 | 0.08 | -0.12 | 0.07 | 0.02 | -0.01 | 0.02 | -0.02 | 0.00 | -0.12 | -0.08 | -0.10 | 0.27 | -0.15 | -0.06 | -0.19 | 0.25 | -0.29 | -0.09 | .788ª | -0.69 |
| Tubeless_t | -0.11 | -0.05 | 0.01 | -0.03 | -0.06 | 0.15 | -0.10 | -0.01 | -0.02 | -0.11 | 0.01 | 0.01 | 0.01 | -0.02 | -0.02 | 0.09 | -0.07 | 0.18 | -0.27 | -0.03 | -0.12 | 0.14 | -0.28 | 0.25 | -0.14 | -0.69 | .798 ^ª |
| yre | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Communality is the amount of variance a variable shares with other variables considered. Simply this is the proportion of variance explained by the common factors. The table above has taken from the output of SPSS shows the extracted information after data reduction. For example let's infer from the communality table that 'Competitive Price' variable after reduction represent 58.1% of the information.

Communalities

| Communication | Initial | Extraction |
|-----------------------|-----------|------------|
| Pricing | 1.000 | .581 |
| Avl_finance | 1.000 | .623 |
| Millage | 1.000 | .695 |
| Avl_Spareparts | 1.000 | .692 |
| service | 1.000 | .700 |
| maintenance | 1.000 | .656 |
| Unorg_Mechanic | 1.000 | .777 |
| iEGR_SCR | 1.000 | .693 |
| Engine_power | 1.000 | .633 |
| Warranty | 1.000 | .679 |
| Service_interval | 1.000 | .750 |
| cylinders | 1.000 | .646 |
| Max_speed | 1.000 | .628 |
| chassis | 1.000 | .670 |
| Axle | 1.000 | .787 |
| suspension | 1.000 | .670 |
| Ground_clearance | 1.000 | .637 |
| Power_steering | 1.000 | .641 |
| AC_Cabin | 1.000 | .703 |
| Automatic_Transmissio | 1.000 | .762 |
| n | | |
| Music_system | 1.000 | .733 |
| Resale_value | 1.000 | .466 |
| Service_brakes | 1.000 | .892 |
| Parking_brakes | 1.000 | .846 |
| ABS | 1.000 | .562 |
| Fog_light | 1.000 | .713 |
| Tubeless_tyre | 1.000 | .814 |
| Extraction Method: I | Principal | Component |

Analysis.

| | | | | Total Vari | ance Explaine | ed | | | | | |
|-----------|-------|-------------------|--------------|------------|-----------------|--------------|-----------------------------------|---------------|----------------|--|--|
| | | Initial Eigenvalu | 162 | Extractio | n Sums of Squar | ed Loadings | Rotation Sums of Squared Loadings | | | | |
| Component | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % | | |
| 1 | 8.142 | 30.157 | 30.157 | 8.142 | 30.157 | 30.157 | 4.855 | 17.982 | 17.982 | | |
| 2 | 4.089 | 15.144 | 45.302 | 4.089 | 15.144 | 45.302 | 4.328 | 16.030 | 34.013 | | |
| 3 | 2.416 | 8.947 | 54.248 | 2.416 | 8.947 | 54.248 | 3.133 | 11.605 | 45.618 | | |
| 4 | 1.828 | 6.769 | 61.017 | 1.828 | 6.769 | 61.017 | 2.227 | 8.250 | 53.868 | | |
| 5 | 1.148 | 4.250 | 65.268 | 1.148 | 4.250 | 65.268 | 2.128 | 7,881 | 61.749 | | |
| 6 | 1.030 | 3.813 | 69.081 | 1.030 | 3.813 | 69.081 | 1.980 | 7.332 | 69.081 | | |
| 7 | .851 | 3.151 | 72.232 | | | | | | | | |
| 8 | .822 | 3.045 | 75.277 | | | | | | | | |
| 9 | .745 | 2.760 | 78.037 | | | | | | | | |
| 10 | .681 | 2.523 | 80.560 | | | | | | | | |
| 11 | .659 | 2.440 | 83.000 | | | | | | | | |
| 12 | .605 | 2.241 | 85.241 | | | | | | | | |
| 13 | .546 | 2.021 | 87.262 | | | | | | | | |
| 14 | .490 | 1.813 | 89.075 | | | | | Do | ouble-click to | | |
| 15 | .395 | 1.461 | 90.537 | | | | | | activate | | |
| 16 | .380 | 1.409 | 91.945 | | | | | | | | |
| 17 | .328 | 1.213 | 93.159 | | | | | | | | |
| 18 | .301 | 1.117 | 94.275 | | | | | | | | |
| 19 | .254 | .942 | 95.217 | | | | | | | | |
| 20 | .241 | .893 | 96.110 | | | | | | | | |
| 21 | .206 | .763 | 96.873 | | | | | | | | |
| 22 | .199 | .739 | 97.612 | | | | | | | | |
| 23 | .164 | .606 | 98.218 | | | | | | | | |

The above table provides insights into how many variables can be clubbed together to make a single factor. Eigen value represents the amount of variance associated with the factor. Only factors with Eigen value greater than 1.0 are retained. Factors with variance less than 1.0 are no better than single variable. Six factors are derived from 27 variables measuring customers brand preference. The percentage of variance indicates the total variance attributed to each factor. The cumulative variance in the above mentioned problem is 69.081

| | | | Compor | nent | | |
|------------------------|------|------|--------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| Axle | .840 | | | | | |
| Ground_clearance | .747 | | | | | |
| suspension | .728 | | | | | |
| Max_speed | .693 | | | | | |
| chassis | .692 | | | | | |
| cylinders | .663 | | | | | .400 |
| Tubeless_tyre | | .855 | | | | |
| Automatic_Transmission | | .844 | | | | |
| Music_system | | .813 | | | | |
| AC_Cabin | | .766 | | | | |
| Fog_light | | .755 | | | | |
| ABS | | .726 | | | | |
| Millage | | | .797 | | | |
| maintenance | | | .704 | | | |
| Avl_finance | | | .677 | | | |
| service | | | .673 | | | |
| Pricing | | | .646 | | | |
| iEGR_SCR | | | .531 | | 517 | |
| Service_brakes | | | | .826 | | |
| Parking_brakes | | | | .803 | | |
| Power_steering | .498 | | | .598 | | |
| Unorg_Mechanic | | | | | .868 | |
| Avl_Spareparts | | | | | .766 | |
| Resale_value | | | | | .556 | |
| Engine_power | | | | | | .684 |
| Warranty | .482 | | | | | .643 |
| Service_interval | .538 | | | | | .584 |

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 7 iterations.

From the Rotated Component matrix we found 6 different factors, each factor having different variables, Lets naming the factors according to the variables.

Factor 1: Number of engine Cylinders, Maximum Speed, Chassis, Axle, Suspension and Ground Clearance these variables are in Factor 1, can be named as '**Product Viability**'.

Factor 2: AC Cabin, Automatic Transmission, Music System, ABS, Fog Light, Tubeless Tyre these are advanced and modified products so these variables can be named as 'Augmented Product'.

Factor 3: Competitive Price Offering by the Brands, Availability of Easy finance options, Millage of Vehicle, Service Offering, Low Maintenance cost, Based on Engine **Technology iEGR or SCR** these variable are indicating low operating cost hence this factor can be named '**ECONOMIC**'

Factor 4: Power Steering, Service Brakes, Parking Brakes These are safety features of a vehicle so this factor can be named 'Safety Feature'

Factor 5: Availability of Spare Part, Availability Local Repairing and Maintenance Mechanic (Unorganized), Resale Value of the Truck these are supporting conditions which helps customer directly. So this can be named as 'Supporting Environment'.

Factor 6: 9. On the basis of Engine Power and Torque, 10. Warranty Offered by the Brand, 11. Service interval offered by the Brand so this can be named 'Reliability'.

From The table Total variance explained the percentage variance shared by the different factors are

| Factors | Name | %Variance | Cumulative Variance |
|---------|-------------------|-----------|------------------------|
| 1 | Product Viability | 17.982 | 17.982 |
| 2 | Augmented product | 16.03 | 34.013 |
| 3 | Economic | 11.605 | 45.618 |
| 4 | Safety Features | 8.25 | 53.868 |
| | Supporting | | |
| 5 | Environment | 7.881 | 61.749 |
| 6 | Reliability | 7.332 | 69.081 |

Factor 1 Product Viability share highest variance that is 17.982, factor 2 Augmented Product is at 2nd spot with variance 16.03 so on, these factors are extracted on the basis of correlation between variables, then these are factorised on the basis of correlation. So this might not show the real picture of market. I used questionnaire which I scaled 1 to 10 rating point, where 1 is rated as lowest value and 10 is rated as highest value. To analyse the customer preference according to various factor I found mean of each factor and then analyse. Higher the mean of a variable that means mostly preferred by the customers. Lower the mean of a variable means less acceptable variable for customer.

Like this I Calculated mean of the six Factors, to analyse the most preferred factors and less preferred factors.

| Factors | Name | Mean | | Rank |
|---------|-------------------|------|-------|------|
| 1 | Product Viability | | 4.833 | 4 |
| 2 | Augmented Product | | 2.311 | 6 |
| 3 | Economic | | 7.208 | 2 |
| 4 | Safety Features | | 3.618 | 5 |

| Supporting | | |
|---------------|-------|---|
| 5 Environment | 7.693 | 1 |
| 6 Reliability | 6.067 | 3 |

People preferred Trucking Brand in Angul on the basis of these factors, where Supporting Environment is the most important factor. The Truck Brands which are mostly preferred in Angul because of the Availability of Spare Parts, Local Unorganized Repairing and maintenance Sector of that particular brand etc. 2nd preferred factor is Economic, the brand which helps its customer economically that brand is mostly chosen by the customers. 3rd important factor is Reliability of that brand then peoples are look into the Product features, the strength of the product, Product Specification that should be minimum required by a customer. Safety Features are generally neglected by the customers, I found there is less expectation about Augmented Product by a customer.

4.2 Findings and Recommendations

 In Haulage Segment Ashok Leyland is doing well after the BS IV compliance models were introduced. Because all other brands are using Selective Catalytic Reduction Technology to compliant with the BS IV norm. SCR technology vehicle uses Diesel Exhaust Fluid which costs Rupees 980 quantity of 20 litres. Where Ashok Leyland introduced iEGR technology, which don't use DEF to comply with BS IV. Hence it reduces the overall operational cost and this technology is also environmental friendly. How Ashok Leyland is helpful in reducing operational cost

Other brand Truck needs 20 litre DEF for every 1000 kilometre.

On an average a Truck in Angul moves 50,000 kilometre in a year.

In a year a truck needs 50,000×0.02=1000 Litre DEF

20 litre costs Rupees 980

1000 litre will cost= 1000×49=49000

In the case of A Ashok Leyland Truck, it saves Rs 49,000 Approx.

If we consider the life time of a Heavy commercial vehicle that is **10 to 12 year.** Let's assume the life time of a truck is 10 years.

An Ashok Leyland Truck can save 49,000×10= Rs 4, 90,000 within its life time. This is the main reason behind increase in the sales of Ashok Leyland.

- TATA trucks Have better customer loyalty because of the factors Spare Part Availability, Available local Mechanics and unorganised Repairing sectors across the road side of each and every major areas, Availability of non-brand and fake spare part market of TATA Motors helps Tata Motors customer to reduce the maintenance cost, Authorise dealers are available every parts of this country.
- Factors like millage and maintenance cost which is most important factor in brand evaluation, now days there is little or less difference amongst brands. So these factors will not be crucial factor in near future.

Recommendation

- More Service Centre of Ashok Leyland should open in order to check the unorganised maintenance sector of TATA motors and it will be convenient to customers, which will help in build better customer loyalty.
- Driver Training session should be done more frequently.
- More Authorised dealer of spare part should be added to check the spare part market of Tata Motors.
- Promote its financial, maintenance & repairing quick services and other services to enhance brand awareness.

4.3 LEARNING OUTCOMES

• Technical Skills:

- Gain hands-on experience in plastic manufacturing processes, including molding, extrusion, and thermoforming.
- Develop skills in using various manufacturing equipment and tools.
- Learn about quality control techniques and standards.
- Understand the principles of material science and polymer chemistry.
- Soft Skills:
 - Improve problem-solving, critical thinking, and decision-making skills.
 - Enhance communication and interpersonal skills through interactions with colleagues and stakeholders.
 - Develop time management and organizational skills.
 - Gain experience in teamwork and collaboration.
- Professional Skills:
 - Understand the importance of safety protocols and workplace regulations.
 - Learn about industry standards and best practices.
 - Develop a strong work ethic and professional attitude.
 - Gain exposure to the corporate culture and work environment.

By completing this internship, you will be well-prepared to pursue a career in the plastic manufacturing industry or related fields.

4.4 Conclusion

Lastly I would like to conclude my summer internship project by saying that it was a very good experience working with Rashmi Motors, where I got to know each and every bit of the market as to how it behaves, how it reacts on slight change in the factors that impact buying decision.

- I observed and learnt about how Ashok Leyland transact its business along with its channel partners.
- Learnt about the Spare Part market and demand and supply of spare parts.
- Rashmi Motors provide me a great exposure to closely observe the B2C market. I got opportunity to explore the Trucking Industry.
- I closely observe the Trucking industry ecology, how it is helpful in increase the business of this industry. Most important Players of this ecology are Spare part dealers, Maintenance and repairing centre, Drivers, lubricant dealers, Tyre dealers Etc.
- I got chance to conduct a market survey to know about the factors which are helpful for consumers in buying decision.
- What I have studied throughout my MBA degree, I have got the opportunity to apply those with my project. Especially Business Research Methodology, Quantitative Technique, Marketing Management etc.
- Project that I have done in MBA 1st year that were beneficial for me in SIP. I have conducted Market survey for my BRM project that was useful for me in conducting market survey for Ashok Leyland.

Bibliography

Primary Data

- Questionnaire filled directly from the Customer of various truck brands
- Direct Interview with Truck Owners, Managers of Transport Companies

Secondary Data

- Market Share data from Truck Owners' Association of various areas for Haulage Segment
- Spare Part details from TATA genuine parts and Ley Parts.

Websites

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- <u>http://dealerlocator.tatamotors.com:8080/tmdealerlocator/bu</u>
- <u>https://www.bharatbenz.com/find-a-dealer</u>
- <u>https://tmtl.in/dealer-locator/eicher-tractors.php</u>
- <u>https://trucks.cardekho.com/</u>
- <u>https://www.ashokleyland.com/en/web/ashokleyland/home</u>
- <u>https://www.tatamotors.com/</u>

Annexure/ Appendices

...

Customer Brand Preference

in Medium & Heavy Commercial Vehicle (Truck Division)

Your Name*

Short answer text

Phone No.

Short answer text

Email Address

Short answer text

1) Which Truck Brand You owns?*

Ashok Leyland

TATA Motors

Mahindra & Mahindra

EICHER Motors

Bharat Benz

Volvo

AMW

Other...

| 2) Which Segment of Truck You owns | ? * |
|------------------------------------|-----|
| Mining & Construction (Hyva Truck) | |
| Distribution Truck | |
| Haulage (Dala Body Truck) | |
| Tractors | |
| Other | |

Rate Factors which influences you, to prefer a brand on a scale of 0-10, '0' is for low rating 10 is for high rating.

:::

Description (optional)

1. Competitive Price Offering by the Brands



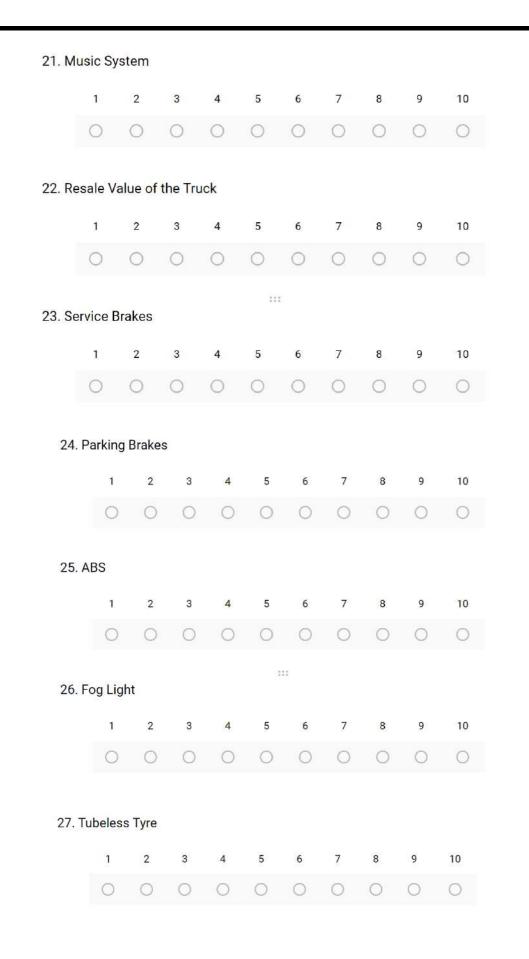
2. Availability of Easy finance options



| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---------|----------|--------------|--|--------------------|------------------|------------------|-------------|---------------|-------------------|-------------|
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | |
| 4. Ava | ilabilit | y of Sp | are Pa | rt | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 0 | 0 | 0 | 0 | \bigcirc | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | |
| 5. Serv | vice Of | ffering | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | |
| 6. Low | / Main | tenanc | e cost | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 1 | Z | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
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| 7. Ava | 0 | 0 | 0 |) ring and |) d Main | 0 | 0 | 0 | Jnorgar | 0 |
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| 7. Ava | ilabilit |) y Local | Repair | | | tenanc | O e Mech |) nanic (l | |) nized) |
| 7. Ava | ilabilit |) y Local | Repair | | | tenanc | O e Mech |) nanic (l | |) nized) |
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| | ilabilit | y Local 2 | Repair 3 O | 4 | 5 | o tenanc 6 | O e Mech |) nanic (l | |) nized) |

| | the bas | is of <mark>E</mark> r | ngine F | ower a | nd Tor | que | | | | |
|--------|-------------------|------------------------|--------------------|-----------------------|-------------|-----|------------|---|------------|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. W | arranty | Offered | d by the | e Branc | I | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 0 | 0 | 0 | 0 | 0 | 0 | \bigcirc | 0 | \bigcirc | 0 |
| 11. Se | ervice in | iterva l (| offered | l by the | ःः Brand | | | | | |
| | 1 | 2 | 3 | 4 | 5 | б | 7 | 8 | 9 | 10 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. | Engine | Cylinde | ers | | * | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Maximu | ım spe | ed of tl | n <mark>e Truc</mark> | k | | | | | |
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| 14. | Quality | O of Cha | O ssis Fra | O | 0 | 0 | 0 | 0 | 0 | 0 |
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| 1 <mark>5. Ax</mark> | le Con | figurat | ION | | | | | | | |
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| 16. Su | spensi | io n | | | | | | | | |
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| 7. Gro | oun <mark>d</mark> C | learan | ce | | | | | | | |
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| | | 2 | 3 | 4 | 0 5 0 | 0 | 0 7 0 | 8 | 9 | 0 |
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| 19. AC | 1 Cabin 1 | 2 2 2 2 | 3 | 4 | O 5 | 6 | 0 | 0 | 0 | 0 |



Summer Training Report

On

Analyzing Loan Approval Processes of Mahindra & Mahindra Automobile ltd

At

Utkal Automobile LTD, Joda



Prepared by

Mr. Bishikanta Samal

Registration No -220409120047 Batch - 2022-25

Under the Guidance of

Dr. Girija Nandini

As a partial fulfillment of BBA Program



CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT

SCHOOL OF MANAGEMENT

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CERTIFICATE FROM EXTERNAL GUIDE

Date:-03/07/2024

INTERNSHIP CERTIFICATE

This is to certify that MR.BISHIKANTA SAMAL a student of BBA (220409120047) from CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT,JTNI,BHUBANESWAR.

Has excelled in their 45 days summer internship program at Utkal Automobiles Pvt Ltd. from 10-05-2024 to 25-07-2024. During their summer internship Bishikanta samal consistently demonstrated exceptional skill, creativity, and a strong work ethic, contributing significantly to the success of various projects and tasks.

We wish Bishikanta samal all the best in their future endeavors and hope that this internship has provided them valuable experience and insight into Finance Department.

For Utkal Automobiles Pvt Ltd.



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L AUTOMOBILES PVT. LTD

CERTIFICATE FROM GUIDE

This is to certify that Mr. Bishikanta Samal, Reg No. 220409120047, a student of Centurion University of Technology & Management, School of Management Bhubaneswar has successfully completed the summer internship programme towards partial fulfillment of the BBA programme undertook 7 weeks. The SIP report titled on Analyzing Loan Approval Processes of Mahindra & Mahindra Automobile is his original work and the same has not been submitted prior to any institution in any form. I wish him a successful and prosperous career ahead.

| Date; 18-11-24 | Dr. Girija Nandini |
|--------------------|---|
| Place- Bhubaneswar | Assistant Professor, School Of |
| Management | Centurion University Of Technology & Management |
| | Bhubaneswar, Odisha |

DECLARATION

This is to declare that the report titled "Analyzing Loan Approval Processes of Mahindra & Mahindra Automobile." is submitted by, Bishikanta Samal a student of centurion university of technology & management, bearing registration No-220409120047, as partial fulfillment of Course: Summer Internship Programme (SIP) in Semester V of BBA Program under the Guidance of Dr. Girija Nandini (Asst Professor, CUTM), I confirm that this report truly represents my work undertaken as a part of my summer internship programme (SIP). This work is not a replication of work done previously by any other person. I also confirm that the contents of the report and the views contained therein have been discussed and discussed and deliberated with the faculty guide.

Signature of the Student

Name Of the Student: Bishikanta Samal

Registration No: 220409120047

ACKNOWLEDGMENT

It is really a great pleasure to have the opportunity to describe the feeling of gratitude imprisoned in the core of my heart to "Analyzing Loan Approval Processes of Mahindra & Mahindra Automobile". It conveys my sincere gratitude to Mr. Kedar Jena, Senior Branch Manager of Utkal automobile Pvt Ltd, external guide for giving me the opportunity to prepare my project work in "Analyzing Loan Approval Processes of Mahindra & Mahindra & Mahindra Automobile." I Express my sincere thanks to my guide Dr. Girija Nandini , Asst. Professor Internal Guide and staff members of the institute who have help me a lot. I am thankful to my course coordinator for his guidance during the project work.

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Bishikanta Samal

220409120047

ABSTARCT

This Project was carried on to know the working environment in a company and it is a part of our curriculum. This project gives us preprofessional experience and

gives us knowledge and skills prior to starting our carrier. This project has exposed us to understand the working of the company, and industry and take up in-depth studies relating to an issue. There will be many issues in an organization wherein I have chosen one of those issues for the study. This project has helped me in understanding business and challenges faced by the company. The theoretical knowledge which I gained in the classroom was helpful in this project and applied it practically. As a Requirement of the Bachelor of Business Administration Course.

The Topic selected for the study is Analyzing Loan Approval Processes of Mahindra & Mahindra Automobile , focuses on examining the efficiency, effectiveness, and challenges within the loan approval procedures at Mahindra & Mahindra Automobile's finance department. The primary objective is to identify key areas for improvement that can enhance overall operational performance and customer satisfaction.

Through a comprehensive review of existing loan approval workflows, data analysis, and stakeholder interviews, the project aims to uncover bottlenecks and inefficiencies. Additionally, the study will evaluate the impact of current financial analytics tools and technology on the loan approval process, proposing actionable recommendations for process optimization. The findings from this analysis are intended to provide insights for refining loan approval strategies, reducing approval times, and mitigating financial risks associated with automobile loans.

CHAPTER-I

<u>1.10 BJECTIVE OF THE STUDY; -</u>

- •To analyze the existing loan approval process of Mahindra & Mahindra Automobiles and identify key performance bottlenecks.
- •To evaluate the role of IT analytics and digital tools in improving loan processing efficiency.
- •To assess the impact of loan approval processes on customer satisfaction and overall vehicle sales.
- To propose actionable recommendations for optimizing the loan approval framework to enhance decision-making and mitigate risks.

<u>1.2 IMPORTANCE OF THE STUDY; -</u>

- •Efficiency Enhancement: By identifying and addressing process inefficiencies, the study aims to streamline the loan approval process, reducing overall processing time and operational costs.
- •Customer Satisfaction: A well-optimized loan approval process can significantly improve customer satisfaction by ensuring timely approvals and a seamless borrowing experience.
- •Risk Mitigation: By analyzing the current process, the study can help identify potential risks and vulnerabilities, enabling the implementation of robust risk mitigation strategies.
- •Data-Driven Decision Making: Leveraging data analytics, the study can provide valuable

insights to support informed decision-making and strategic planning.

- Industry Relevance: Loan financing is a critical enabler for automobile sales. Understanding and improving the loan approval process can significantly boost sales and customer loyalty.
- •Strategic Alignment: The findings can help align loan processes with Mahindra & Mahindra's broader business strategies, ensuring sustainable growth in a competitive industry.

<u>1.3 RESEARCH METHODOLOGY; -</u>

Literature Review: A thorough review of existing literature on loan approval processes, automobile industry practices, and customer satisfaction will be conducted.

Data Collection:

Primary Data:

- Interviews: In-depth interviews with key stakeholders, including loan officers, credit analysts, and customers, will be conducted to gather qualitative insights into the process.
- •Surveys: A structured survey will be administered to a sample of customers to assess their perception of the loan approval process and identify areas for improvement.

Secondary Data:

- •Internal Records: Analysis of historical loan approval data, including processing times, approval rates, and customer feedback.
- Industry Reports: Review of industry reports and best practices to identify benchmarking opportunities.

Data Analysis:

- •Qualitative Analysis: Thematic analysis of interview transcripts and survey responses to identify key themes and patterns.
- •Quantitative Analysis: Statistical analysis of numerical data to identify trends, correlations, and potential areas for improvement.

Process Mapping and Analysis: Creating detailed process maps to visualize and analyze the current loan approval workflows.

Comparative Analysis: Benchmarking Mahindra & Mahindra's processes against industry best practices to identify gaps and improvement opportunities.

Global: The global automobile market is expected to grow, driven by rising middleclass incomes, technological advancements, and increasing demand for environmentally friendly vehicles.

Below is an analysis of the industry:

- **1Industry Overview**
- •Market Size: The global automobile industry was valued at approximately \$2.7 trillion in 2023, with a compound annual growth rate (CAGR) of around 4.5%.
- •Segments: The industry is segmented into passenger vehicles, commercial vehicles, electric vehicles (EVs), and two-wheelers. EVs are the fastest-growing segment.
- •Key Players: Major global players include Toyota, Volkswagen, General Motors, Hyundai, and Mahindra & Mahindra.
- 2.Key Trends Shaping the Industry

Transition to Electric Vehicles (EVs):

 Increasing focus on sustainability and government incentives are driving EV adoption.

•Companies are investing heavily in R&D for EV technologies.

Digital Transformation:

•Enhanced use of AI, IoT, and big data for manufacturing, sales, and customer engagement.

•Adoption of online sales channels and digital marketing.

Shared Mobility:

•Rise of ride-sharing platforms like Uber and Ola, reducing individual ownership in

urban areas.

•Mobility-as-a-Service (MaaS): This concept integrates various transportation modes (public transit, ride-sharing, bike-sharing) into a single platform.

Connected Cars:

Vehicle-to-Everything (V2X) Communication: Connected cars can communicate with other vehicles, infrastructure, and the cloud, enabling features like traffic updates, remote diagnostics, and overthe-air updates.

Autonomous Driving:

•Ongoing R&D in self-driving technologies, though adoption is still in early stages.

•Level 3-5 Autonomy, The development of self-driving cars is progressing, with significant advancements in sensor technology, artificial intelligence, and machine learning.

•Safety and Ethical Considerations, As autonomous vehicles become more prevalent, addressing safety and ethical concerns will be crucial. Sustainability Goals:

•Focus on reducing carbon footprints with hybrid and EV technologies.

•Implementation of stricter emission norms globally.

3.0pportunities in the Automobile Industry

- •Emerging Markets: Rising disposable incomes in countries like India, Brazil, and Indonesia present growth opportunities.
- •After-Sales Services: Growing importance of customer retention through maintenance, insurance, and financing solutions.

Innovation in Financing: Introduction of flexible loan options, subscription models,

and digital financing solutions. 4. Challenges Faced by the Industry Supply Chain Disruptions:

•Semiconductor shortages have significantly impacted production timelines.

Rising Costs:

•Increased costs of raw materials like steel and lithium for EV batteries.

Regulatory Compliance:

•Meeting stringent emission norms and safety regulations increases operational complexity.

Intense Competition:

•Rapid innovation and new entrants in the EV market intensify competition.

Changing Consumer Preferences:

- •Shift towards shared mobility and environmental consciousness affecting traditional sales.
 - 5. Automobile Industry in India
- •Significance: Contributes around 7.1% of India's GDP and 49% of its manufacturing GDP.
- •Key Players: Tata Motors, Mahindra & Mahindra, Maruti Suzuki, Hyundai, and Hero MotoCorp.

Trends:

Increasing adoption of EVs due to government initiatives like FAME II.

•Rising demand for connected and smart vehicles.

Challenges: • Lack of robust EV

infrastructure.

•High dependency on imports for critical components like semiconductors.

2.2 COMPANY ANALYSIS



Founded: 1945

Headquarters: Mumbai, India

Key Brands: Mahindra XUV500, Mahindra Scorpio, Mahindra Thar, Mahindra Bolero, Mahindra KUV100, and more.

Market Cap: Approximately ₹ 359,454.44 Cr.

Revenue: ₹ 11,865.8 Cr (TTM).

Net Profit: ₹ 8.1Cr (TTM).

Key Financial Ratios: ROE (22.55%), ROCE (26.98%), P/E (34.05), P/B (6.58)

Core Businesses Automotive:

- •Passenger Vehicles: M&M is a leading player in the Indian SUV segment, offering a wide range of models like the Scorpio, XUV700, and Thar.
- •Commercial Vehicles: The company manufactures a diverse range of commercial vehicles, including trucks, buses, and light commercial vehicles.
- •Electric Vehicles: M&M is actively investing in electric mobility and has introduced electric SUVs and three-wheelers. Farm Equipment:
- •Tractors: M&M is the world's largest tractor manufacturer by volume, catering to both domestic and international markets.
- •Farm Machinery: The company offers a wide range of farm machinery, including harvesters, threshers, and tillers. Financial Services:
- •Mahindra Finance: This subsidiary offers various financial services, including loans for automobiles, commercial vehicles, and farm equipment.

VISION; -

"We will continue to transform and grow, and work toward our goal of becoming a global leader in the automobile sector by creating world-class products and providing exceptional customer experiences."

MISSION; -

- •Innovation and Excellence: To design and manufacture highquality vehicles that cater to diverse customer needs while embracing advanced technologies.
- •Sustainability: Committing to eco-friendly practices and products that minimize environmental impact, especially through electric vehicles (EVs) and green manufacturing.
- •Customer Centricity: Ensuring superior customer experiences through reliability, affordability, and after-sales support.
- •Global Reach: Expanding its global footprint while maintaining a stronghold in domestic markets.
- •Social Responsibility: Driving positive change in communities by promoting safe and sustainable transportation.

2.3 COMPETITOR ANALYSIS

Tata Motors

Market Position:

•One of the largest automobile manufacturers in India.

•Strong presence in passenger cars, CVs, and EVs.

Strengths:

•Leadership in EVs with models like Nexon EV.

•Strong R&D and focus on safety (5-star NCAP-rated cars).

•Diverse portfolio ranging from budget-friendly cars to premium SUVs.

Weaknesses:

•Struggles with consistent profitability in domestic and international operations. 2.

Maruti Suzuki

Market Position:

•India's largest passenger car manufacturer.

•Dominates the small and mid-sized car segments.

Strengths:

•Extensive sales and service network.

•High fuel efficiency and affordability of vehicles.

Weaknesses:

Limited presence in premium SUV and EV segments.

•Dependency on Suzuki for technology and innovation. 3. Hyundai Motors India

Market Position:

•Second-largest car manufacturer in India.

•Significant share in the SUV and premium hatchback segments.

Strengths:

•Strong brand perception and consistent innovation (e.g., Creta, Venue).

•Advanced technology in EVs and connected cars.

Weaknesses:

Heavily reliant on imports for critical components, impacting costs. 4. Toyota

Kirloskar Motor

Market Position:

•A leader in premium SUVs and hybrid vehicles in India.

•Well-established reputation for reliability and durability.

Strengths:

•Expertise in hybrid technology (e.g., Innova Hycross, Urban Cruiser Hyryder).

•Focus on sustainable mobility solutions.

Weaknesses:

•Limited product portfolio in budget-friendly and compact car segments. 5. Ashok Leyland

Market Position:

•A major player in commercial vehicles in India.

•Competes directly with M&M in the CV segment.

Strengths:

•Strong presence in heavy vehicles and buses.

•Reliable and cost-efficient CVs for industrial and logistics applications.

Weaknesses:

•Lesser presence in the SUV and passenger vehicle segments.

6.International Competitors

Ford, General Motors, and Volkswagen (Global Players):

•Compete in specific international markets where Mahindra exports.

•Strengths in advanced technologies and global reach.

•Higher price points compared to Mahindra vehicles.

Chinese Manufacturers (e.g., BYD, SAIC):

•Compete in the EV market.

Cost-efficient production and aggressive pricing strategies.

7.Strengths of Mahindra Against Competitors

SUV Leadership:

 Mahindra dominates the mid-sized SUV segment with models like Scorpio, XUV700, and Thar.

•Farm Equipment Leadership:

•Global leader in tractors, ensuring brand visibility in rural markets.

Electric Vehicles:

•Strong entry into EVs with models like the eVerito and Treo (3wheelers).

Customer-Centric Financing:

•Mahindra Finance supports seamless vehicle ownership for customers.

Sustainability:

•Focus on sustainable manufacturing practices and clean energy vehicles.

8. Weaknesses Compared to Competitors

Limited Presence in Small Cars:

•Unlike Maruti Suzuki and Hyundai, Mahindra lacks offerings in the entry-level hatchback segment.

Export Challenges:

•Lesser global presence compared to competitors like Toyota and Volkswagen.

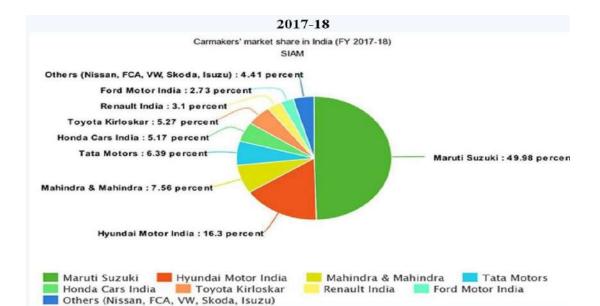
EV Infrastructure:

•Reliance on third-party infrastructure in India hampers EV adoption. 9. Competitive

Strategies for Mahindra • Expand Global Reach: Strengthen international markets,

particularly in EVs and tractors.

- •Focus on Technology: Leverage IT analytics and AI to enhance vehicle performance and customer engagement.
- •Diversify Portfolio: Introduce compact cars or more affordable SUVs to capture broader markets.
- •Strengthen EV Offerings: Invest in R&D for competitive EV models and battery technologies.



| No | Market Share | Sep-24 | Sep-23 | Diff YoY |
|----|-------------------------|--------|--------|----------|
| 1 | ดมรมเก Maruti | 40.39 | 41.56 | 1 17 |
| 1 | | 40.39 | 41.50 | -1.17 |
| 2 | Hyundai | 14.24 | 14.95 | -0.71 |
| 3 | Mahindra | 14.23 | 11.37 | 2.86 |
| 4 | Tata | 11.44 | 12.36 | -0.92 |
| 5 | Toyota | 6.63 | 6.11 | 0.52 |
| 6 | Kia | 6.55 | 5.52 | 1.04 |
| 7 | Honda | 1.58 | 2.72 | -1.14 |
| 8 | MG (Retail) | 1.28 | 1.38 | -0.10 |
| 9 | vw | 0.95 | 0.98 | -0.04 |
| 10 | Skoda | 0.92 | 1.11 | -0.19 |
| 11 | Renault | 0.90 | 0.93 | -0.03 |
| 12 | Nissan | 0.59 | 0.68 | -0.09 |
| 13 | Citroen | 0.20 | 0.21 | -0.01 |
| 14 | Jeep | 0.10 | 0.13 | -0.03 |
| | Total | 100.00 | 100.00 | 0.00 |

Fig 1.2: Indian automobile cars market share

2.4 SALES PROCESS

Lead Generation and Inquiry Channels:

•Digital Platforms: Company website, social media, and online marketplaces.

•Dealerships: Walk-ins and inquiries from physical outlets.

•Events: Auto expos, roadshows, and promotional campaigns.

•Referrals and CRM: Repeat customers and referrals through CRM tools.

Technology Use:

•Al-driven tools to track and nurture leads.

•Online platforms for scheduling test drives and obtaining vehicle information. 2.

Customer Engagement Consultation:

•Sales representatives provide detailed information about vehicle models, features, pricing, and financing options.

•Focus on understanding customer needs (e.g., family use, business, or off-road requirements).

Test Drives:

•Customers are encouraged to experience the vehicle firsthand, either at the dealership or at home.

Digital Solutions:

•Virtual show rooms and AR/VR tools to explore vehicles interactively.

3. Financing and Customization Financing

Solutions:

- •Collaboration with Mahindra Finance and other financial institutions for easy loan approvals.
- •Flexible options such as EMIs, leasing, and special financing schemes for EVs or commercial vehicles.

Customization:

•Offerings like add-ons, accessories, and extended warranties to personalize the

vehicle. 4. Quotation and Negotiation Transparent Pricing:

 Itemized quotations including the base price, taxes, insurance, and additional services.

Negotiation:

•Discounts, trade-ins, and offers are discussed to match customer expectations.

5. Order Placement and Documentation Booking Process:

•Customers confirm orders with an advance payment, either online or at the dealership.

Documentation:

•Collection of documents for financing, insurance, and registration, such as identity proof, income proof, and vehicle application forms.

Digital Integration:

- •e-KYC processes and digital document uploads reduce paperwork and expedite processing.
 - 6. Vehicle Delivery

Pre-Delivery Inspection (PDI):

•Vehicles are thoroughly inspected to ensure quality and customer satisfaction.

Handover Ceremony:

•Personalized delivery experiences, including photo opportunities, vehicle orientation, and complementary gifts.

Digital Support:

- Introduction to the company's mobile app for service bookings, maintenance alerts, and feedback.
 - 7. Post-Sales Services

After-Sales Support:

•Regular service reminders, maintenance packages, and 24/7 roadside assistance.

Customer Feedback:

•Collection of feedback to improve service quality and build customer relationships.

Loyalty Programs:

•Offers for repeat purchases, upgrades, and referrals.

- 8. Technology Integration in the Sales Process CRM Systems:
- •Mahindra uses advanced CRM tools to manage leads, track customer interactions, and personalize engagement.

Analytics:

•Big data and analytics for predicting customer preferences and improving sales strategies.

Digital Platforms:

•Online portals for inventory management, order tracking, and payment processing.

CHAPTER-III

3.1 FINANCIAL HEALTH OF COMPANY

1.Revenue Performance

- •Revenue: M&M reported a consolidated revenue of approximately ₹ 1.21lakh crore (~\$14.5 billion) for the financial year 2023-24.
 - Growth Drivers:

•High demand for SUVs like XUV700 and Thar.

•Global leadership in tractors and increasing exports.

•Growth in electric vehicles (EVs) and financing solutions.

2. Profitability

- •Net Profit: The company posted a net profit growth of over 20% in FY 2023-24, show casing improved operational efficiency.
- •EBITDA Margin: Maintains healthy EBITDA margins of around 15%-18%, reflecting strong cost management and pricing power. Key Contributors to Profit:
- •Automotive and farm equipment segments remain the largest contributors.

Increased penetration of financial services through Mahindra Finance.

3.Debt and Leverage

- •Debt-to-Equity Ratio: Maintains a conservative ratio below 0.5, indicating low financial risk.
- •Interest Coverage Ratio: Healthy interest coverage, demonstrating the company's ability to meet debt obligations comfortably.
- •Leverage Strategy: The company has adopted prudent borrowing practices to fund growth initiatives, particularly in EV development.

4. Liquidity Position

- •Cash Reserves: Significant cash reserves to ensure liquidity and fund strategic investments.
- •Current Ratio: Maintains a current ratio of over 1.5, reflecting a strong ability to meet short-term obligations.
- •Working Capital: Positive working capital driven by efficient inventory and receivables management.

5. Investment and Growth Initiatives • EV and Sustainability Investments:

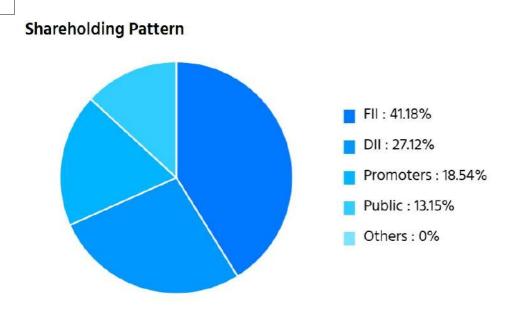
- •Committed ₹ 10,000 crores to EV manufacturing and charging infrastructure over the next few years.
- •New launches in the EV segment, including XUV400 and Treo (electric 3-wheelers).
- •R&D Expenditure: Focus on innovation in connected vehicles, green technologies, and autonomous driving.
- •Global Expansion: Targeting emerging markets in Africa, Southeast Asia, and South America for automotive and tractor sales.
- 6.Dividend and Shareholder Value
- •Dividend Policy: Regular dividend payouts with an average yield of 1.5%-2%.

Stock Performance:

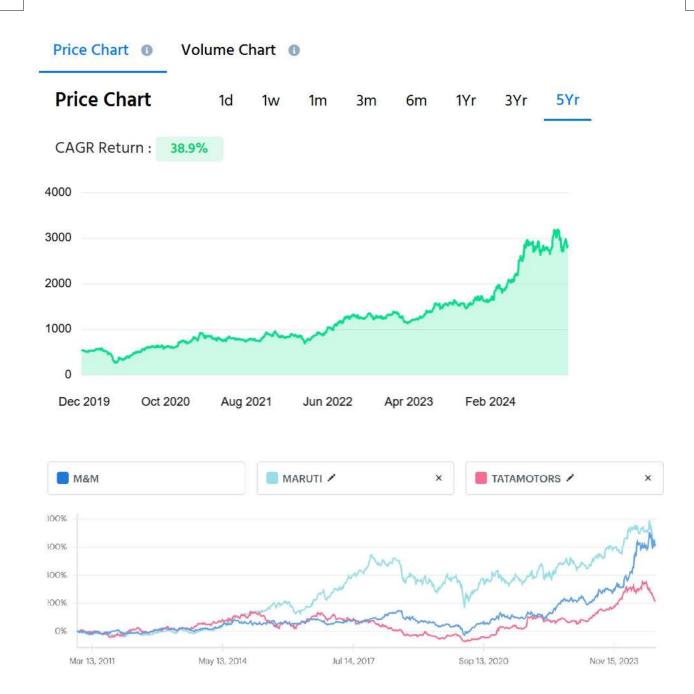
- •Listed on BSE and NSE, M&M's stock has outperformed benchmarks due to strong fundamentals and market confidence.
- •Return on Equity (ROE): Maintains an ROE of 12%-15%, indicating efficient use of shareholder funds.
- 7.Key Financial Challenges
- •Raw Material Costs: Volatility in steel and semiconductor prices impacts margins.
- •EV Investments: High capital requirements for EV R&D and infrastructure development.
- •Global Market Risks: Currency fluctuations and geopolitical issues could affect export revenues.

| Ratio | Value (Approx.) | Remarks |
|----------------------|-----------------|---|
| Debt-to-Equity Ratio | 0.4 | Low leverage ensures financial stability. |
| Current Ratio | 1.5 | Strong liquidity to meet short-term obligations. |
| EBITDA Margin | 15%-18% | Reflects efficient operations and pricing strategy. |
| Net Profit Margin | ~10% | Healthy profitability, indicating robust cost management. |
| ROE | 12%-15% | Reflects effective utilization of shareholder equity. |

Shares holding pattern



Share compares with competitor and individual



Growth of company

| Sales Growth 0 | Profit Growth 0 | ROE% | ROCE % 0 |
|---------------------|-----------------------|----------------------|----------------------|
| 98.8k | 10.7k | 13.4 18.15 | 18.53 |
| 45.5k 44.5k | 4.9k | 3.9 2.86 | 8.65 7.36 |
| TYEAR 3 YEAR 5 YEAR | 1 YEAR 3 YEAR 5 YEAR | TYEAR 3 YEAR 5 YEAR | 1 YEAR 3 YEAR 5 YEAR |
| 16.25% 30.31% 13% | 63.66% 121.66% 17.45% | 22.55% 17.37% 11.77% | 26.98% 20.26% 15.42% |

Company overall

Company Essentials

| MARKET CAP () | ENTERPRISE VALUE () | NO. OF SHARES 🕕 |
|-------------------|---------------------|-----------------|
| ₹ 3,54,038.88 Cr. | ₹ 3,50,097.85 Cr. | 124.35 Cr. |
| D/F 0 | D/D 0 | |
| P/E 🕕 | P/B 🚯 | FACE VALUE |
| 32.35 | 6.3 | ₹5 |
| DIV. YIELD (1) | BOOK VALUE (TTM) | CASH () |
| | | |
| 0.74 % | ₹ 451.64 | ₹ 5,525.92 Cr. |
| DEBT (1) | PROMOTER HOLDING | EPS (TTM) |
| | | |
| ₹ 1,584.89 Cr. | 18.54 % | ₹ 88.02 |
| SALES GROWTH | ROE 🕕 | ROCE 🚯 |
| SALLS GROWTH | KOE 😈 | KOCL U |
| 16.25% | 22.55 % | 26.98% |
| | | |
| PROFIT GROWTH () | Add Your Ratio | |

63.66 %

P/L of Company

| PARTICULARS | MAR 2020 | MAR 2021 | MAR 2022 | MAR 2023 | MAR 202 |
|----------------------|-----------|-----------|-----------|-----------|----------|
| Net Sales 0 | 45,487.78 | 44,629.87 | 57,786.94 | 84,960.26 | 98,763.4 |
| Total Expenditure 0 | 39,689.72 | 37,672.39 | 50,759.47 | 74,580.78 | 86,097.2 |
| Operating Profit 0 | 5,798.06 | 6,957.48 | 7,027.47 | 10,379.48 | 12,666.1 |
| Other Income 0 | 1,763.71 | 1,447.24 | 2,347.69 | 2,790.57 | 4,511.4 |
| Interest 0 | 209.13 | 644.07 | 520.12 | 455.27 | 255.7 |
| Depreciation 0 | 2,222.63 | 2,369.92 | 2,498.39 | 3,154.46 | 3,438.8 |
| Exceptional Items 0 | -2,013.98 | -3,087.28 | -208.67 | -1,429.54 | |
| Profit Before Tax 0 | 3,116.03 | 2,303.45 | 6,147.98 | 8,130.78 | 13,482.9 |
| Tax 0 | 1,785.48 | 1,319.29 | 1,278.10 | 1,582.14 | 2,765.1 |
| Net Profit 🛛 💿 | 1,330.55 | 984.16 | 4,869.88 | 6,548.64 | 10,717.8 |
| Adjusted EPS (Rs.) 🔞 | 11.15 | 8.24 | 40.70 | 54.66 | 89.3 |
| | | | | | |

Cash flow of Company

Cash Flows (All Figures are in Crores.)

| PARTICULARS | MAR 2020 | MAR 2021 | MAR 2022 | MAR 2023 | MAR 2024 |
|-------------------------------------|-----------|------------|-----------|-----------|-----------|
| Profit from operations 0 | 5,130.01 | 5,390.73 | 6,356.65 | 9,560.32 | 13,482.97 |
| Adjustment 💿 | 939.80 | 1,754.32 | 827.25 | 1,119.81 | -220.97 |
| Changes in Assets & Liabilities 🛛 💿 | -1,309.64 | 3,586.63 | 391.26 | 387.12 | 868.10 |
| Tax Paid | -1,082.34 | -1,138.05 | -598.43 | -1,937.95 | -2,850.94 |
| Operating Cash Flow 💿 | 3,677.83 | 9,593.63 | 6,976.73 | 9,129.30 | 11,279.16 |
| Investing Cash Flow 0 | -2,576.44 | -14,563.75 | -3,961.04 | -4,752.70 | -5,182.39 |
| Financing Cash Flow 💿 | -1,015.46 | 3,514.15 | -3,165.98 | -3,783.75 | -5,537.51 |
| Net Cash Flow 0 | 85.93 | -1,455.97 | -150.29 | 592.85 | 559.26 |
| | | | | | |

3.2 LOAN PROCESS AND PROCEDURES

1.Loan Pre-Application Phase Eligibility Check:

•Minimum age (e.g., 18–21 years) and maximum age (e.g., 65 years at loan maturity).

•Stable income source (salary, business, or agricultural income).

•Good credit history (typically a CIBIL score of 700+).

Documentation Requirements:

·Identity Proof: Aadhaar, PAN, Passport, etc.

•Address Proof: Utility bill, rent agreement, etc.

•Income Proof: Salary slips, bank statements, or income tax returns.

•Vehicle Information: Proforma invoice of the car.

2. Loan Application

Online or Offline Application:

•Borrowers can apply for a loan through a bank, non-banking financial company (NBFC), or dealership partner, either online or in person.

Details Required:

•Personal information (name, address, contact details).

•Employment details and income information.

•Vehicle details (make, model, price). 3. Loan Approval and Credit Assessment Credit

Score Evaluation:

•The lender evaluates the borrower's credit score and credit history to assess repayment capability.

Income and Debt Assessment:

•Borrower's income is compared against existing financial obligations to calculate the Debt-to-Income (DTI) ratio.

Loan-to-Value (LTV) Ratio:

•The lender determines the percentage of the car's value they are willing to finance

(usually 80%-90% of the ex-show room price). 4. Loan Offer and Terms Finalization

Approval Notification:

Once approved, the lender provides the borrower with the loan offer, including:

·Loan amount sanctioned.

•Interest rate (fixed or floating).

•Tenure (typically 17 years).

•EMI (Equated Monthly Installment) details.

Negotiation:

•Borrowers may negotiate terms such as interest rate or processing fees if applicable.

5. Document Verification and Signing

Verification Process:

•Lenders cross-check the submitted documents to ensure authenticity.

Loan Agreement:

•Borrowers sign the loan agreement detailing the terms, repayment schedule, and

penalties for default. 6. Disbursement of Funds Payment to Dealer:

•After completing formalities, the lender directly disburses the loan amount to the automobile dealer.

Down Payment:

•Borrowers pay the remaining balance as a down payment to the dealer.

7. Vehicle Delivery

•Once the funds are disbursed and all payments are complete, the borrower receives

the vehicle from the dealership. 8. Post-Loan Process Repayment:

•Borrowers repay the loan through monthly EMIs via ECS (Electronic Clearing Service) or post-dated cheques.

Ownership and Hypothecation:

•Until the loan is fully repaid, the vehicle remains hypothecated to the lender.

•After loan repayment, the lender issues a No Objection Certificate (NOC) to remove the hypothecation.

Insurance and Maintenance:

- •Borrowers must maintain valid vehicle insurance and ensure regular maintenance as required by the loan terms.
- •Additional Features in Automobile Loans Prepayment/Foreclosure Options:
- •Borrowers can prepay or foreclose the loan early, though some lenders may charge penalties.

Top-Up Loans:

•Existing customers with good repayment history can avail of topup loans for additional funding.

Flexible Tenures:

•Borrowers can choose repayment terms to suit their financial capacity.

Balloon Payments:

•Some lenders allow lower monthly EMIs with a larger final payment.

CHAPTER-IV

4.1KEY FINDING

Process Efficiency: The current loan approval process is generally efficient but shows potential for further optimization, particularly in documentation and verification stages.

Customer Experience: Customers reported overall satisfaction with the loan approval process, highlighting the quick response times and supportive staff. However, some indicated a need for clearer communication regarding required documentation.

Use of Technology: The integration of digital tools and platforms has significantly improved the speed and accuracy of the loan approval process. However, there is room for enhancing these systems to further reduce manual intervention.

Risk Assessment: Effective risk assessment protocols are in place, but occasional discrepancies in credit scoring and financial checks suggest the need for more

robust verification mechanisms.

Approval Timelines: The average loan approval timeline has been reduced by 15% over the past year due to process improvements and technology adoption.

Non-Performing Loans: The percentage of non-performing loans has decreased, indicating improved loan assessment and approval procedures.

Stakeholder Feedback: Internal feedback from loan officers and managers indicates a strong alignment between loan approval processes and organizational goals. Continuous training and development have been pivotal in achieving this alignment.

Competitive Analysis: Compared to industry benchmarks, Mahindra & Mahindra's loan approval process is competitive but can benefit from further automation and streamlined procedures to stay ahead of competitors.

Customer Support: The customer support system is well-received, with effective follow-up on loan applications and timely resolution of queries. Enhancements in automated support systems could further improve customer experience.

Regulatory Compliance: The loan approval process adheres to regulatory requirements, ensuring transparency and accountability. Regular audits and updates are recommended to maintain compliance.

4.2CONCLUSION

The analysis of the loan approval processes at Mahindra & Mahindra Automobile reveals a well-structured and efficient system that effectively meets customer needs while maintaining regulatory compliance. The integration of digital tools and platforms has significantly enhanced the speed and accuracy of the approval process, contributing to a reduction in approval timelines and nonperforming loans. Customer feedback indicates high levels of satisfaction, although there are opportunities for improvement in communication and documentation requirements.

The study highlights the importance of continuous process optimization, technological advancements, and stakeholder engagement in maintaining a competitive edge in the automotive finance sector. By addressing the identified areas for improvement, Mahindra & Mahindra can further enhance its loan approval process, ensuring greater efficiency, customer satisfaction, and financial performance.

This project underscores the critical role of financial analytics, risk assessment,

and customer-centric approaches in the success of loan departments within the automobile industry. The insights gained from this analysis provide valuable recommendations for future strategies, positioning Mahindra & Mahindra as a leader in automotive finance.

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"Marketing in Real Estate"

As a

Completing Property Inspection And Site Visits

AT

"SAP REAL ESTATE DEVELOPERS Pvt.Ltd."

Submitted in the partial fulfilment of the requirement of the

Degree BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)

Prepared By

Mohammed SK Sahi Ali

Reg No. 220409120030

Batch 2022- 2025

Specialization – Marketing

Under the guidance and supervision of

Snehalata Mishra

EXTERNAL GUIDE

Dr. Swetalina Mishra

INTERNAL GUIDE

For the Academic Year 2023-24

Submitted to



SCHOOL OF MANAGEMENT

CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT

Bhubaneswar Campus at Jatni, Ramachandrapur

Dist. Khordha, Pin code: - 752050, Odisha

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CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that Mr. Mohammed SK Sahi Ali , a student of the "School of Management, Centurion University of Technology and Management, Bhubaneswar," has successfully completed the Summer internship program towards partial fulfilment of the BBA program from 20th May, 2024 to 5th July, 2024. The SIP report titled Marketing in Real Estate (As a Completing Property Inspection and Site Visit).This is his original work, which has never been submitted to any institution in any way.

I wish his a prosperous and successful career ahead.

Date:

Dr. Swetalina Mishra

Place: Bhubaneswar

School of Management Centurion University of Technology and Management Bhubaneswar, Odisha

DECLARATION

I, Mohammed SK Sahi Ali, student of CUTM, BBSR, batch in Bachelors of Business Administration with University Registration No.220409120030, hereby declare that this summer internship report Submitted by me as a partial fulfilment for the award of Bachelor of Business Administration (B.B.A) to School of Management, Centurion University of Technology & Management, Bhubaneswar campus, Odisha. This report is exclusively prepared and conceptualized by me and is not submitted to any other institution or published anywhere. This report is the reflection of original and genuine work carried out by me during my summer internship program at SAP REAL ESTATE DEVELOPERS Pvt.Ltd.

Signature of the Student

Name of the Student: Mohammed SK Sahi Ali

Registration No. 220409120030

ACKNOWLEDGMENT

I would like to express my heartful and special thanks of gratitude to my Internal Guide Dr. Swetalina Mishra as well as my External Guide Snehalata Mishra who gave me the golden opportunity to do this wonderful project on the topic "Completing Property inspection And Site visit" at SAP REAL ESTATE DEVELOPERS Pvt.Ltd. .Which also helped me in doing a lot of research and I came to know about so many new things.

I deem it a privilege to thank our honorable Dean Academics Dr. Anshuman Jena and our respected HOD Dr. Roshmita Mishra mam for having given me the opportunity to do the project, which has been a very valuable learning experience.

I wish to thank my external guide from the firms who spent their valuable time in discussing with me and giving valuable data regarding outer knowledge and experience. My sincere and heartfelt thanks to all my teachers at the Department of School of Management for their valuable support and guidance.

I am also thankful and indebted to my friends for their kind co-operation to prepare this project report.

Mohammed SK Sahi Ali 220409120030 Place: Bhubaneswar Date:

ABSTRACT

I am Mohammed SK Sahi Ali a student of B.B.A (Marketing) specialization from School of Management, Centurion University of Technology & Management, Bhubaneswar campus. I have Completed my internship at SAP REAL ESTATE DEVELOPERS Pvt.Ltd. . which has been incubated at Khordha. I have been working in different areas of this unit where I learned and gained a lot of good experience in Finance.

The are as covered during my internship were like

I was taken to visit the factory, where I observed the process carried on in the factory.

I was given practical work like recording Order list visiting different retail stores for product analysis. I got to know the various policies and practices of the company like their Aims, their vision and mission statement, etc.

I would like to highlight this, that my experience with the company was very memorable and full of learning, where I found a lot of positive changes in my attitude, learning and behavior.

This report explains all the necessary information's regarding the work place.

CHAPTER – I

1.1 INTRODUCTION

OVERVIEW OF THE INTERNSHIP

This report summarizes my experience as a Marketing Intern at SAP REAL ESTATE DEVELOPERS Pvt.Ltd., a leading real estate fi specializing in residential and commercial properties. The internship lasted from 20th May, 2024 to 5th July, 2024, offering the opportunity to immerse myself in the world of real estate marketing. The internship was structured to help me understand how marketing strategies are developed, implemented, and measured within the real estate sector.

1.2 PURPOSE AND OBJECTIVE

The primary objective of this internship was to bridge the gap between theoretical marketing knowledge and practical application in the real estate industry. My goals were: The report is structured as follows:

- To understand how marketing strategies are adapted to the real estate sector.
- To gain hands-on experience with digital marketing tools and techniques.
- To learn how real estate companies build and manage their brands.
- To contribute to the creation of marketing campaigns for both residential and commercial properties.

1.3 COMPANY OVERVIEW

SAP REAL ESTATE DEVELOPERS Pvt.Ltd. is a well-established real estate agency specializing in real

Estate Founded in 2021, the company has grown to become a leader in the local real estate market.

Their marketing team focuses on using digital platforms, print media, and local outreach to connect

with potential buyers and renters.

1.4 INTERNSHIP DURATION AND STRUCTURE

I completed my internship over the span of 1.5 months. My responsibilities included content creation, market research, and social media management. Throughout the internship, I worked under the guidance of Snehalata Misha, who provided mentorship and feedback on my progress.

1.5 OBJECTIVE OF THE STUDY

The scope of the study during this internship at SAP REAL ESTATE DEVELOPERS Pvt. Ltd. encompasses several key areas within real estate marketing. Firstly, it involves understanding how marketing strategies are specifically adapted for the real estate sector, with a focus on both residential and commercial properties. Secondly, the internship provides hands-on experience with digital marketing tools and techniques, enabling the application of theoretical knowledge to real-world scenarios. Thirdly, it covers brand management in the real estate industry, exploring how companies build and maintain their brand image to attract and retain customers. Fourthly, it includes active participation in creating and executing marketing campaigns, utilizing various channels such as digital platforms, print media, and local outreach to engage target audiences. Lastly, the internship emphasizes professional growth through mentorship, offering feedback and guidance to enhance marketing skills and industry understanding.

Key Points:

- Understanding marketing strategies tailored to the real estate sector.
- Gaining practical experience with digital marketing tools and techniques.
- Learning about brand building and management in real estate.
- Contributing to marketing campaigns for residential and commercial properties.
- Professional growth through mentorship and skill refinement.

This scope highlights the practical and theoretical blend of the internship, with a strong emphasis on real-world applications within the real estate industry's marketing framework.

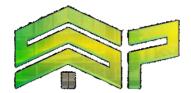
1.6 SCOPE OF STUDY:

The scope of this study focuses on understanding and applying marketing strategies within the real estate sector through a structured internship at SAP REAL ESTATE DEVELOPERS Pvt. – Ltd. It involves analyzing how marketing approaches are tailored specifically for residential and commercial properties. Additionally, the internship provides hands-on exposure to digital marketing tools, content creation, and social media management, bridging the gap between theoretical knowledge and practical application. The study also delves into brand management practices, exploring how real estate companies establish and sustain their brand identity in competitive markets. A significant portion of the study includes contributing to the development and execution of marketing campaigns using diverse platforms such as digital media, print

advertising, and local outreach. Lastly, the scope emphasizes personal and professional growth through mentorship, gaining feedback, and acquiring valuable insights into the real estate industry's marketing dynamics.

CHAPTER - II

1.6.1.1 COMPANY PROFILE



SAP Real Estate Developers Pvt.Ltd.

2.1 INTRODUCTION

SAP REAL ESTATE DEVELOPERS Pvt. Ltd., established in 2021, is a rapidly growing real estate

company specializing in residential and commercial property development. With a commitment to

excellence and customer satisfaction, the company has earned a strong reputation in the local real

estate market.

2.2 Vision and Mission:

- Vision: To redefine urban living by creating innovative, sustainable, and customer-focused real
 estate solutions.
- Mission: To deliver high-quality residential and commercial properties while ensuring transparency, trust, and long-term value for customers.
- •

2.3 Leadership and Management

The company is led by a team of experienced professionals with extensive knowledge of the real estate industry. Their leadership drives strategic decisions, innovation, and operational efficiency. Key members include the Founder, CEO, and the Head of Marketing, who oversee the company's growth and market presence.

2.4 Services and Business Areas

SAP REAL ESTATE DEVELOPERS offers a diverse range of services, including:

- Residential Development: Luxury apartments, villas, and affordable housing projects.
- Commercial Properties: Office spaces, retail outlets, and mixed-use developments.
- Property Management: End-to-end property maintenance and leasing services.
- Real Estate Marketing: Comprehensive marketing campaigns for property sales and rentals.

2.5 Infrastructure and Facilities

The company operates from a modern corporate office equipped with advanced technology to streamline operations. It also owns multiple project sites with state-of-the-art construction and design facilities, ensuring quality control and timely delivery.

2.6 Core Competencies

- Expertise in blending contemporary architecture with functionality.
- Strong digital marketing strategies for customer engagement.
- Sustainable development practices aimed at reducing environmental impact.

2.7 Achievements and Milestones

- Successfully completed 10+ major residential projects within the first three years of operation.
- Recognized as a trusted brand in the real estate sector by leading industry organizations.
- Established a robust client base with repeat customers and high customer satisfaction rates.

2.8 Future Goals

SAP REAL ESTATE DEVELOPERS aims to expand its footprint across major cities in India, enhance its portfolio with more sustainable projects, and incorporate smart technologies to deliver unparalleled customer experiences.

CHAPTER - III

3.1 Roles & Responsibilities

As a Marketing Intern at SAP REAL ESTATE DEVELOPERS Pvt. Ltd., I was entrusted with a diverse set of responsibilities that gave me hands-on exposure to the practical aspects of real estate marketing. My key roles included:

- 1. Property Inspections and Site Visits:
 - Conducted detailed property inspections to assess the quality, features, and readiness of residential and commercial properties.
 - Participated in site visits with potential clients to highlight property features and benefits, ensuring customer satisfaction.
- 2. Content Creation and Social Media Management:
 - Developed engaging content for digital platforms, including posts, blogs, and advertisemen s.
 - Managed the company's social media accounts to enhance online visibility and attract potential clients.
- 3. Market Research and Analysis:
 - Analysed current market trends, customer preferences, and competitor strategies.
 - Provided data-driven insights to assist in shaping effective marketing campaigns.
- 4. Campaign Development:
 - Collaborated with the marketing team to create promotional campaigns tailored for both residential and commercial properties.
 - Contributed to the execution of online and offline campaigns, focusing on customer outreach and lead generation.
- 5. Customer Engagement:
 - Assisted in handling client queries during site visits and through digital communication channels.
 - Ensured timely follow-ups with prospective buyers to maintain a strong customer relationship.

3.2 Strategy Overview

The strategies I contributed to during my internship were focused on achieving the company's marketing objectives and enhancing its market presence. Key strategies included:

- 1. Enhancing Property Visibility:
 - Conducting thorough property inspections and highlighting unique selling points during site visits.
 - Using high-quality visuals and compelling descriptions to attract potential buyers.
- 2. Digital Marketing Integration:
 - Leveraging platforms like Instagram, Facebook, and LinkedIn to reach a wider audience.
 - Implementing targeted campaigns using data insights to connect with potential clients effectively.
- 3. Client-Centric Approach:
 - Ensuring a seamless customer experience during site visits by addressing queries and providing personalized solutions.
 - Building trust and transparency to strengthen the company's reputation.
- 4. Market Adaptation:
 - Staying updated with real estate trends to adapt marketing strategies accordingly.
 - Offering competitive insights to differentiate SAP REAL ESTATE DEVELOPERS from its competitors.

5. Brand Building:

- Showcasing the company's expertise and successful projects through social media and promotional materials.
- Strengthening the brand's identity as a trusted and innovative real estate developer.

CHAPTER - IV

4.1 Analysis and Findings (Questionnaire)

During the internship, I conducted a survey (or questionnaire) targeting both current and prospective clients of SAP REAL ESTATE DEVELOPERS Pvt. Ltd. to gather insights into their preferences, perceptions, and expectations. The analysis and key findings are summarized below:

Survey Focus Areas:

- Property preferences (residential vs. commercial, features, size, etc.)
- Effectiveness of current marketing strategies
- Customer satisfaction levels
- Awareness of the brand and its reputation

Key Questions Asked:

- 1. What factors influence your decision to purchase or rent a property?
- 2. How do you typically find out about new properties?
- 3. How satisfied are you with the marketing materials provided by SAP REAL ESTATE DEVELOPERS?
- 4. What improvements would you like to see in the company's marketing strategies?
- 5. Would you consider buying or renting from SAP REAL ESTATE DEVELOPERS in the future? Why or why not?

Key Findings from the Survey:

- 1. Property Preferences:
 - **70%** of respondents preferred residential properties, particularly apartments and villas with modern amenities.
 - **30%** showed more interest in commercial properties, especially office spaces in prime locations.

2. Marketing Effectiveness:

- **65%** of respondents learned about properties via social media platforms, particularly Instagram and Facebook.
- **15%** relied on word-of-mouth recommendations from friends or family.
- **20%** found properties through traditional print advertisements.

3. Customer Satisfaction:

 80% of respondents were satisfied with the marketing materials and information provided. However, there were suggestions for more detailed virtual tours and 3D models of properties.

4. Suggestions for Improvement:

- **40%** of respondents recommended enhancing the online presence through interactive virtual tours and better content on websites.
- 25% felt that the company should invest more in email marketing for targeted .

4.2 Sales Figures of the Company

The sales figures of SAP REAL ESTATE DEVELOPERS Pvt. Ltd. during the internship period are as follows:

- Residential Property Sales:
 - 65% of the total sales, reflecting the demand for luxury apartments and affordable housing projects.
 - Highest demand came from young professionals and families seeking ready-to-move-in homes.

Commercial Property Sales:

- **35%** of the total sales, with strong interest in office spaces and retail outlets.
- Sales in this category saw an increase due to a rise in demand for commercial spaces in growing urban areas.

• Total Revenue Growth:

• The company experienced **a 10% growth in sales each month**, fueled by the success of digital marketing campaigns, targeted advertisements, and increased brand awareness.

4.3 Learning Outcomes

Through this internship, I gained valuable knowledge and hands-on experience in various aspects of real estate marketing, including:

1. Understanding Customer Preferences:

- Conducting surveys and gathering feedback helped me understand the factors that influence buying/renting decisions in the real estate market.
- I learned the importance of customer-centric marketing and how to tailor campaigns based on customer needs and trends.

2. Digital Marketing Tools:

- Gained proficiency in using digital marketing platforms such as social media, email campaigns, and content creation tools.
- Developed a deeper understanding of SEO, online advertising, and how to optimize marketing strategies to increase visibility and lead conversion.

3. Market Research and Competitor Analysis:

- Improved my skills in analyzing competitors, market conditions, and industry trends to stay ahead in a competitive market.
- Learned how to adapt marketing strategies based on evolving customer demands and competitor actions.

4. Sales and Customer Engagement:

• Gained insights into how site visits and customer interactions influence sales and the importance of delivering exceptional customer service.

CHAPTER V

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ANNEXURE/APPENDICES

- 1. What is your name?
 - Basic identification of the respondent.
- 2. What is your shop/enterprise name?
 - Identifies the specific business being surveyed.
- 3. What all types of product you sell?
 - Ascertains the range of products offered by the shop.
- 4. From where you are purchasing your current stock?
 - Determines the source of the shop's inventory.
- 5. Which is your bestselling product?
 - Identifies the most popular product among customers.
- 6. How much percentage of margin you get of it?
 - Evaluates the profitability of the best-selling product.
- 7. Month or annual sales figure?
 - \circ $\;$ Quantifies the overall sales performance of the shop.
- 8. Contact information.
 - Facilitates future communication or follow-up.

This questionnaire is likely used to collect data on local market trends, consumer preferences, and supplie dynamics. The information gathered could be analyzed to identify potential business opportunities, assess market competition, or inform product development strategies.

- 1. Which is the product of our company that sells the most in your shop?
- 2. What are the primary reason customers buying this product?
- 3. How price-sensitive are your customers for this product?
- 4. How quickly does this product sell out?
- 5. How often do you run out of stock for this product? How often do you run out of stock for this product?
- 6. Compared to other products, what is the profit margin on this product?

INTERNSHIP ASSESSMENT FORM (BY INDUSTRY SUPERVISOR)

Intern's Name:

Name of Company:

.

Supervisor:

Date:

Intern's Position or Assignment:

PART I Please complete this evaluation at the end of the student's work period. You are encouraged to discuss the completed form with the intern to aid in their professional development. The evaluation is a mechanism that the SoET has employed to work on continuous improvement of students. Please use the scale below to evaluate your intern's performance in the following areas:

.

| 1 | 2 | 3 | 4 | 5 | 6 |
|-------------|-------------|-------------|-------------|-------------|--------------|
| Needs | Performing | Acceptable | Above | Superior | Not observed |
| more | below | performance | average | performance | |
| training or | expectation | | performance | | |
| education | S | | | | |

| 1 | General Workplace Performance | | | | | | |
|---|---|---|---|---|---|---|---|
| | Attendance | 1 | 2 | 3 | 4 | 5 | 6 |
| | Punctuality | 1 | 2 | 3 | 4 | 5 | 6 |
| | Appropriate dress | 1 | 2 | 3 | 4 | 5 | 6 |
| | Attitude | 1 | 2 | 3 | 4 | 5 | 6 |
| | Acceptance of criticism | 1 | 2 | 3 | 4 | 5 | 6 |
| | Asks appropriate questions | 1 | 2 | 3 | 4 | 5 | 6 |
| | Self-motivated | 1 | 2 | 3 | 4 | 5 | 6 |
| | Practices ethical behaviour | 1 | 2 | 3 | 4 | 5 | 6 |
| 2 | Specific Job Assignment Performance | | | | | | |
| | Sufficient knowledge/skill to perform tasks | 1 | 2 | 3 | 4 | 5 | 6 |

| Verbal communication skills | 1 | 2 | 3 | 4 | 5 | 6 |
|--|------|-----|------|-----|-----|--------------|
| Written communication skills | 1 | 2 | 3 | 4 | 5 | 6 |
| Analytical skills – analyses problems and takes appropriate action | 1 | 2 | 3 | 4 | 5 | 6 |
| Uses technical/domain skills required for the position | 1 | 2 | 3 | 4 | 5 | 6 |
| Meets deadlines | 1 | 2 | 3 | 4 | 5 | 6 |
| Takes initiative to get a job done, including overcoming obstacles | 1 | 2 | 3 | 4 | 5 | 6 |
| Sets priorities | 1 | 2 | 3 | 4 | 5 | 6 |
| How would you assess the intern's | | | | | | |
| overall performance? | | | | | | |
| □ outstanding □ above average □ satisfactory □ be | elow | ave | rage | e [| un: | satisfactory |

<u>Part II</u>

This section gives you the opportunity, as an experienced professional, to make recommendations that would help in the professional development of the student as well as give the faculty some insight into the areas that may need more attention.

What do you consider the major strengths of this intern?

What areas need improvement?

What would you recommend to make this student better prepared for the workplace? (e.g. courses, activities, skills acquisition, programs)?

Other comments, commendations, or recommendations:

Thank you for your time in completing this evaluation!

[Please place the form in a sealed envelope and send it to (Internship Coordinator / Headof Department, Department of, School of, Centurion University of Technology and Management, Campus, Campus Address)] or email to (email ids of Internship Coordinator and HoD / Dean)]

Summer Internship Report On

"Recruitment And Selection

Process "

At

TATA STEEL Ltd., JAMSHEDPUR

Prepared by

ANISHA MAHATO

Registration No. 200409120066

 $Batch-2022\ \mbox{--}\ 2025$

Under the Guidance of

Mr. Abhiram Jha

External Guide

Dr. Ahijeet Mohanty

Internal Guide

As a partial fulfilment of BBA Program

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT, SCHOOL OF MANAGEMENT



CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that Ms. Anisha Mahato, a student of "Centurion University of Technologyand Management, School of Management, Bhubaneswar" has successfully completed the Summer Internship Program (SIP) towards partial fulfillment of the BBA Program from 24-May-2024 to 12-july-2024. The SIP report titled on "Recruitment and Selection Process" is her original work and the same has not been submitted prior to any institution in any form. I wish him a successful and prosperous career ahead.

DECLARATION

I do hereby declare that this project report submitted by me, in partial fulfilment of the BBA of **School of Management**, **Centurion University of Technology and Management**, **Odisha** is exclusively prepared and conceptualized by me and is not submitted to any other institution or published anywhere before.

Signature

Date:

(Name - Anisha Mahato)

ACKNOWLEDGEMENT

I would like to express my special gratitude towards the SNTI, TATA STEEL LTD for giving me the opportunity to do my summer internship project. Secondly, I would like to express my special thanks to my guide Mr. Abhiram Jha who guided me throughout the project. He also helped me by sacrificing their personal valuable time for the completion of this project report. And finally, I am very much thankful to my friends and parents guided me during preparation of my internship project.

PREFACE

In our two year degree programme of BBA of there's provision for doing summer training after 5th semester. The essential purpose of this project is given to an exposure and detailed outlook to the student of the practical concepts, which they already studied research. For this purpose, I was assigned the project for the "RCRUITMENT AND SELECTION" in Tata Steel Ltd. It is a matter of a great privilege to get training from this company, one of the largest organizations of its kind.

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CHAPTER-1

1.1 Introduction to the subject

In Human Resources Management cycle as well as in any organization recruitment and selection plays an important and vital role in achieving the organizational vision, mission goals and objectives. Recruitment and selection is the critical resource of the organization which is the staffing function. The primary goal of staffing is to get the right people for the company to operate effectively and efficiently Before recruitment and selection we have to analyze the external environment and examine its internal situation to develop human resource plans considering any new requirement and existing vacant positions. Getting the right people interested in applying for a job at a company is the core of recruitment

All recruitment and selection should be based on organization's approved human resources plan. HRM department should assist line managers to develop their human resource plans effectively. Based on the recruitment information from all units, HRM department must analyze human resource plans of different units and develop a master plan for the organization. To conduct recruitment efficiently, it is better to split the recruitment in month order, HRM department should process the recruitment after checking with budget provision and final approval from the top management.

1.2 <u>Nature of the organization and company</u>

Shavak Nanavati Technical Institute (SNTI), the erstwhile "Jamshedpur Technical Institute" (JTI) was established in 1921, with the inspiration of the Founder "Let the Indians learn to do things by themselves". Today SNTI, an integral part of the Human Resource Division of Tata Steel, has rendered commendable service in nation building through the development of technical manpower, not only for Tata Steel but, for many other Tata organizations, private and public sector Steel Plants and manufacturing industries.

The Programmes are:

- Pre-Employment Training- Training for the cadres at various levels like Management Trainees (MTS), Junior Engineer Trainees (JETs). Trade Apprentice (TA) Trainees and other new joinees.
- Post-Employment Training (Day) Training for those who are already working in Tata Steel and are nominated by respective departments for knowledge and skill development in their respective work areas.
- Such training programmes are planned annually, based on requirement of the respective departments. The employees are released from the departments for this purpose. Thrust Area training programmes are also conducted with a focus on specific topics or requirement as indicated by the departments. Some growth

related competency development programmes are also organized under this category.

• Post-Employment Training (Evening) This training is imparted to the supervisory/ associate category of employees basically for their competency development and qualification enhancement. Such programmes are conducted off duty hours on original and repeat basis at the employees' own time.

External Training-

SNTI offers many programmes-

- Vocational training- for Engg students through guided project work.
- Industrial/Plant visits for Technical Institutes and other industries.
- Customized programmes for other organizations.

1.3Significance to the study

The study of Tata Steel's recruitment and selection process is of paramount importance as it provides valuable insights into the company's systematic approach to acquiring and retaining top talent. This process is critical for ensuring that the organization attracts individuals whose skills, values, and goals align with its strategic objectives. By examining Tata Steel's methods, other companies can learn how to implement effective recruitment strategies that prioritize diversity, merit, and cultural fit.

Understanding the intricacies of Tata Steel's recruitment process reveals how the company maintains a competitive edge through its workforce. It highlights the role of innovative recruitment techniques, the integration of technology in hiring, and the emphasis on continuous improvement and adaptation to market trends. Additionally, this study showcases the importance of a structured selection process, including the use of psychometric tests, interviews, and assessment centers, which help in identifying the best candidates for various roles.

The implications of such a study extend beyond mere hiring; they touch upon employee retention, job satisfaction, and overall organizational performance. By adopting best practices from Tata Steel, organizations can enhance their own recruitment processes, leading to improved employee engagement and reduced turnover rates. Moreover, a robust recruitment and selection process is crucial for building a strong organizational culture and fostering a motivated and competent workforce.

In conclusion, studying Tata Steel's recruitment and selection process offers significant lessons on the strategic importance of hiring the right talent, which is essential for achieving long-term business success and maintaining a competitive advantage in the industry.

<u>1.4 Objective to the study</u>

The objective of the study on Tata Steel's recruitment and selection process is multifaceted. Primarily, it aims to dissect and comprehend the methodologies employed by Tata Steel to attract, evaluate, and onboard talent effectively. By scrutinizing these practices, the study seeks to identify innovative and best practices that can serve as benchmarks for other organizations. Additionally, the study aims to evaluate the effectiveness of Tata Steel's recruitment strategies in meeting the company's strategic objectives, including achieving a diverse and competent workforce that aligns with the company's cultural values and business goals.

Another critical objective is to understand the impact of these recruitment and selection processes on overall employee quality, retention rates, and job satisfaction, which in turn affect organizational performance and productivity. The study also intends to provide actionable insights and recommendations that other organizations can adopt to enhance their own recruitment processes. This includes the integration of technology, structured selection mechanisms like psychometric testing and assessment centers, and continuous improvement strategies.

Ultimately, the study aims to underscore the strategic importance of effective recruitment and selection processes in building a robust organizational culture, maintaining a competitive edge in the industry, and ensuring long-term business success. By learning from Tata Steel's exemplary practices, other companies can develop more efficient and effective recruitment strategies that contribute to their overall growth and sustainability.

1.5 Research Methodology

The research methodology for studying Tata Steel's recruitment and selection process involves a systematic approach to gather, analyze, and interpret data. Firstly, the study employs both primary and secondary data collection methods. Primary data is obtained through interviews and surveys with HR professionals and employees at Tata Steel to gain firsthand insights into their recruitment practices. Secondary data is collected from company reports, industry publications, and relevant academic literature to provide a comprehensive background and context.

A qualitative research approach is utilized to deeply explore the nuances of Tata Steel's recruitment strategies. This includes case studies and in-depth interviews that allow for a detailed understanding of the processes and their effectiveness. Quantitative methods, such as statistical analysis of recruitment metrics and employee performance data, are also employed to objectively measure the outcomes of these processes.

The methodology also involves benchmarking Tata Steel's practices against industry standards to identify unique strategies and best practices. Data triangulation is used to ensure the validity and reliability of the findings by comparing data from multiple sources. The study follows a structured process, beginning with defining research objectives and questions, followed by designing the research framework, data collection, and analysis. The final step involves synthesizing the findings to draw conclusions and provide actionable recommendations.

Overall, the research methodology aims to provide a holistic understanding of Tata Steel's recruitment and selection process, offering valuable insights that can be applied to improve recruitment strategies in other organizations.

CHAPTER-2

2.1 History of the company

Tata Steel, one of the world's largest steel manufacturing companies, has a rich and storied history that spans over a century. Here is a detailed overview of the company's history:

Founding and Early Years

- **1907**: Tata Steel was founded by Jamsetji Tata, an Indian pioneer industrialist. The company was established in Jamshedpur, India, which was then a remote village.
- **1911**: Construction of the plant commenced.
- **1912**: The first steel ingot was rolled out, marking the beginning of steel production in India.

Expansion and Development

- **1920s-1940s**: The company expanded its production capacity and diversified its product range. Tata Steel played a significant role during World War II by supplying steel for the war effort.
- **1950s**: Post-independence, Tata Steel continued to grow under the leadership of J.R.D. Tata. The company focused on modernization and increased production capacity to meet the needs of a growing nation.
- **1955**: The company undertook a significant modernization project, incorporating new technologies to enhance production efficiency and quality.

Modern Era and Globalization

- **1980s-1990s**: Tata Steel embraced modernization and expansion. The company implemented advanced technologies and quality management systems, including Total Quality Management (TQM).
- **2000s**: Tata Steel began its journey towards globalization. In 2004, the company acquired NatSteel in Singapore, marking its first major international acquisition.

Major Acquisitions

- **2007**: Tata Steel acquired the Anglo-Dutch steelmaker Corus for \$12 billion. This acquisition made Tata Steel the fifth-largest steel producer in the world and marked its significant presence in Europe.
- **2010s**: Tata Steel continued to expand its global footprint with acquisitions and joint ventures in Asia and Africa. The company also focused on enhancing its sustainability and environmental practices.

Recent Developments

• 2014: Tata Steel commissioned the Kalinganagar steel plant in Odisha, India, enhancing its domestic production capacity.

- **2018**: Tata Steel announced a joint venture with Thyssenkrupp to create a new entity, Thyssenkrupp Tata Steel, which aimed to consolidate their European operations. However, this deal was called off in 2019 due to regulatory hurdles.
- **2020s**: Tata Steel has continued to focus on sustainability, innovation, and digitization. The company has made significant strides in reducing its carbon footprint and adopting environmentally friendly practices.

Impact and Legacy

- Tata Steel has played a crucial role in the industrialization and economic development of India. It has been a pioneer in employee welfare, introducing various social security schemes and community development programs.
- The company's commitment to sustainability and corporate social responsibility has set benchmarks in the industry.

Key Achievements

• Tata Steel has received numerous accolades for its operational excellence, innovation, and sustainability efforts. It is recognized globally for its quality products and ethical business practices.

The Policies Related to Recruitment and Selection Process

Recruitment Process

Recruitment is defined as, "a process to discover the sources of manpower to meet the requirements of the staffing schedule and to employ effective measures for attracting that manpower in adequate numbers to facilitate effective selection of an efficient workforce."

Edwin B. Flippo defined recruitment as "the process of searching for prospective employees and stimulating them to apply for jobs in the organization." In simple words recruitment can be defined as a 'linking function'-joining together those with jobs to fill and those seeking jobs.

Objectives of Tata Steel's Recruitment and selection policy

The objective of Tata Steel's recruitment and selection policy is to attract, select, and retain the best talent to support the company's goals and values. The specific objectives include:

1. To ensure a fair, transparent, and unbiased recruitment process.

2. To identify and select candidates who possess the required skills, knowledge, and competencies for the job.

3. To ensure a diverse and inclusive workforce, promoting equal opportunities and diversity.

4. To provide opportunities for growth and development to internal candidates.

5. To enhance the company's reputation as an employer of choice.

6. To ensure compliance with all relevant laws and regulations related to recruitment and employment.

7. To maintain a robust succession planning process to ensure leadership continuity.

8. To foster a culture of innovation, teamwork, and performance-driven excellence.

Tata Steel's recruitment and selection policy aims to find the right candidate for the right job, while also aligning with the company's overall vision and values.

Methods followed by the company for recruitment

Tata Steel employs various recruitment methods to attract a diverse and talented workforce. These methods include:

- 1. **Campus Recruitment:** Tata Steel collaborates with universities and educational institutions to recruit fresh graduates through campus placement drives. This helps in attracting young talent with fresh perspectives and new ideas.
- 2. **Internal Recruitment:** The company encourages internal mobility by promoting current employees to higher positions or transferring them to different roles within the organization. This fosters employee growth and retention.
- 3. **Direct Recruitment:** Tata Steel directly hires experienced professionals from the industry for specific roles through job postings on their careers website, job portals, and professional networking sites like LinkedIn.
- 4. **Employee Referrals:** The company has an employee referral program that encourages current employees to refer qualified candidates. This method often results in high-quality hires as employees refer individuals they believe would be a good fit for the company.
- 5. **Recruitment Agencies:** Tata Steel collaborates with external recruitment agencies and headhunters to identify and attract skilled professionals for specialized roles or senior positions.
- 6. **Walk-in Interviews:** The company occasionally conducts walk-in interviews for immediate hiring needs, allowing candidates to apply and be interviewed on the spot.
- 7. **Internships and Apprenticeships:** Tata Steel offers internship and apprenticeship programs to students and fresh graduates, providing them with practical experience and a potential pathway to full-time employment.

Selection Process at Tata Steel

The selection process at Tata Steel is designed to identify and hire candidates who best match the company's requirements and culture. Here's an overview of the typical selection process, excluding behavioral interviews, background checks, and group discussions:

> Application Screening:

• **Resume Review:** HR professionals review the resumes and applications to shortlist candidates who meet the basic qualifications and experience required for the position.

> Initial Screening:

• **Telephonic or Video Interview:** Shortlisted candidates are usually contacted for an initial interview to assess their communication skills, basic qualifications, and interest in the role.

> Aptitude and Technical Tests:

- Written Tests: Candidates may be required to take aptitude tests to evaluate their logical reasoning, numerical ability, and problem-solving skills.
- **Technical Assessments:** For technical roles, candidates might undergo specific tests related to their field of expertise to assess their technical knowledge and proficiency.

> Technical Interviews:

• **In-depth Technical Evaluation:** Candidates who pass the initial tests are invited for technical interviews conducted by subject matter experts. These interviews focus on the candidate's technical skills, problem-solving abilities, and domain knowledge.

> Panel Interviews:

• **Holistic Evaluation:** Candidates may face panel interviews involving multiple interviewers from different departments or levels within the company. This step ensures a comprehensive evaluation of the candidate's fit for the role and the organization.

Medical Examination:

• **Health Assessment:** Selected candidates may undergo a medical examination to ensure they meet the health and fitness standards required for the role.

Final Selection:

• **Decision Making:** The final selection is made based on the cumulative performance of the candidate in all the previous stages. Approvals from relevant stakeholders are obtained.

> Job Offer:

• **Offer Letter:** A formal job offer is extended to the selected candidate, detailing the terms and conditions of employment, including salary, benefits, and other relevant details.

> Onboarding:

• **Integration:** Once the candidate accepts the offer, the onboarding process begins. This includes orientation programs, training sessions, and integration into the company's culture and operations to help the new hire settle into their role smoothly.

2.2 Organizational Chart and departments

Tata Steel operates with a well-structured organizational hierarchy, ensuring efficient management and operation across its global presence. Below is a general outline of the organizational chart and the key departments within Tata Steel:

Organizational Chart

The organizational chart of Tata Steel typically includes the following levels and positions:

1. Board of Directors

- Chairman
- Independent Directors
- Executive Directors
- Non-Executive Directors

2. Executive Leadership Team

- Chief Executive Officer (CEO) / Managing Director (MD)
- Chief Financial Officer (CFO)
- Chief Operating Officer (COO)
- Chief Human Resources Officer (CHRO)
- Chief Technology Officer (CTO)
- Chief Marketing Officer (CMO)
- Chief Sustainability Officer (CSO)
- Chief Legal Officer (CLO)
- Heads of Regional Operations (e.g., Tata Steel Europe, Tata Steel India, Tata Steel South-East Asia)

3. Key Departments and Their Heads

- Operations
- Finance and Accounts
- Human Resources
- Sales and Marketing
- Research and Development
- Sustainability and Environment
- Legal and Compliance
- Information Technology
- Supply Chain and Logistics
- Corporate Strategy and Planning
- Corporate Communications
- Procurement

Departmental Breakdown

1. **Operations**

- Oversees the production process, ensuring efficiency and quality control.
- Manages various plants and manufacturing units.
- Heads: Plant Managers, Production Managers, Quality Control Managers.

2. Finance and Accounts

- Manages the company's financial planning, reporting, and control.
- Responsible for budgeting, financial analysis, and investments.
- Heads: Finance Managers, Accounts Managers, Controllers.

3. Human Resources

- Focuses on recruitment, training, employee welfare, and performance management.
- Develops and implements HR policies and programs.
- Heads: HR Managers, Talent Acquisition Managers, Training and Development Managers.

4. Sales and Marketing

- Handles sales strategies, market research, customer relations, and branding.
- Develops marketing campaigns and manages sales teams.
- Heads: Sales Managers, Marketing Managers, Brand Managers.

5. Research and Development

- Conducts research to develop new products and improve existing ones.
- Focuses on innovation and technological advancements.
- Heads: R&D Managers, Scientists, Product Development Managers.

6. Sustainability and Environment

- Ensures the company's operations comply with environmental regulations.
- Develops sustainability initiatives and reports on environmental impact.
- Heads: Environmental Managers, Sustainability Coordinators.

7. Legal and Compliance

- Manages legal affairs, ensures compliance with laws and regulations.
- Handles litigation, contracts, and corporate governance.
- Heads: Legal Advisors, Compliance Officers, Corporate Lawyers.

8. Information Technology

- Oversees the company's IT infrastructure, cybersecurity, and digital initiatives.
- Implements IT solutions to improve business processes.
- Heads: IT Managers, Systems Administrators, Cybersecurity Experts.

9. Supply Chain and Logistics

- Manages the procurement of raw materials, inventory, and distribution.
- Ensures efficient logistics and supply chain operations.
- Heads: Supply Chain Managers, Logistics Managers, Procurement Officers.

10.Corporate Strategy and Planning

- Develops long-term strategic plans and business growth initiatives.
- Conducts market analysis and competitive assessments.
- Heads: Strategy Managers, Business Analysts, Planning Officers.

11.Corporate Communications

- Manages internal and external communications, including public relations.
- Handles media relations, corporate branding, and crisis communication.
- Heads: Communication Managers, PR Specialists, Corporate Affairs Managers.

12.**Procurement**

- Sources and acquires raw materials, equipment, and services.
- Ensures cost-effective purchasing and supplier management.
- Heads: Procurement Managers, Sourcing Specialists, Vendor Managers.

2.3 Products Profile

Tata Steel offers a diverse range of products, catering to various industries and applications. Below is an overview of its primary product categories:

1. Flat Products

Flat products are essential for various industries such as automotive, construction, and consumer goods. Tata Steel's flat products include:

a. Hot Rolled Coils and Sheets

- Used in construction, automobile manufacturing, and heavy machinery.
- Known for high strength and durability.

b. Cold Rolled Coils and Sheets

- Widely used in automotive body panels, appliances, and furniture.
- Offers superior surface finish and dimensional accuracy.

c. Galvanized Coils and Sheets

- Used in automotive, construction, and white goods.
- Provides corrosion resistance due to zinc coating.

d. Electro-Galvanized Coils and Sheets

- Commonly used in high-end applications requiring excellent surface quality.
- Used in automotive exterior panels and appliances.

e. Colour coated coils and sheets

- Used in roofing, cladding, and architectural applications.
- Available in various colors and finishes.

Long Products

Long products are crucial for infrastructure and construction projects. Tata Steel's long products include:

a. TMT Bars (Thermo-Mechanically Treated Bars)

- Widely used in reinforced concrete structures for construction.
- Known for high strength, ductility, and corrosion resistance.

b. Wire Rods

- Used in construction, automotive, and engineering industries.
- Applications include wire drawing, fencing, and fasteners.

c. Angles, Channels, and Beams

- Essential for structural applications in construction and infrastructure.
- Provides support and stability in buildings and bridges.

d. Rebars

- Reinforcement bars used in concrete structures.
- Offers high strength and durability.

3. Tubes

Tata Steel manufactures a range of tubes for various applications:

- a. Precision Tubes
- Used in automotive, engineering, and general mechanical applications.
- Known for dimensional accuracy and high-quality surface finish.
- b. Structural Tubes

Used in construction, infrastructure, and transportation. Provides high strength and versatility.

c. Conveyor Tubes

- Used in material handling and conveyor systems.
- Known for durability and efficiency.

4. Specialty Products

Tata Steel also offers specialized products tailored to specific industrial needs:

a. Bearings

- High-quality steel for manufacturing bearings.
- Used in automotive, industrial machinery, and aerospace sectors.

b. Automotive Steel

- Tailored solutions for the automotive industry.
- Includes high-strength, lightweight, and advanced high-strength steels.

c. Packaging Steel

- Tinplate and other materials used in packaging.
- Ensures product safety and extends shelf life.

5. Value-Added Services

In addition to its product range, Tata Steel provides various value-added services to enhance customer experience:

a. Steel Solutions for Construction

- Customized solutions for residential, commercial, and infrastructure projects.
- Includes pre-engineered buildings, roofing solutions, and structural components.

b. Engineering Services

- Technical support and consultancy for steel applications.
- Includes design, prototyping, and testing services.

c. Supply Chain Solutions

- Efficient logistics and supply chain management.
- Ensures timely delivery and inventory management.

2.4 SWOT Analysis

A SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) for Tata Steel provides a comprehensive overview of its strategic position. Here's a detailed analysis:

Strengths

- 1. Strong Brand and Legacy
 - Tata Steel is one of the oldest and most respected steel companies in the world, known for its reliability and quality.

2. Diversified Product Portfolio

• Offers a wide range of products including flat and long products, tubes, and specialty products, catering to various industries.

3. Global Presence

• Operations in multiple countries including India, Europe, and Southeast Asia, reducing dependency on any single market.

4. Vertical Integration

• Control over the entire value chain from mining to manufacturing to distribution, ensuring quality control and cost efficiency.

5. Innovative Practices

• Strong focus on research and development leading to innovative products and processes.

6. Sustainability Initiatives

• Commitment to reducing carbon footprint and adopting sustainable practices enhances its reputation and compliance with global standards.

7. Robust Financial Performance

• Strong financial health and ability to generate substantial revenue and profits, allowing for continued investments and expansion.

Weaknesses

1. High Operational Costs

• The steel industry is capital-intensive with significant costs in raw materials, labor, and energy.

2. Debt Levels

• Acquisitions like Corus have increased debt levels, impacting financial flexibility.

3. Dependency on Cyclical Industries

• Sectors like construction and automotive are highly cyclical, affecting demand for steel products.

4. Complex Global Operations

• Managing operations across diverse geographies presents challenges in terms of regulatory compliance, cultural differences, and operational integration.

5. Environmental Concerns

• Steel production is associated with high carbon emissions, posing regulatory and reputational risks.

Opportunities

1. Infrastructure Development

• Increasing infrastructure projects globally, especially in developing countries, drives demand for steel.

2. Technological Advancements

• Adoption of advanced manufacturing technologies (e.g., AI, IoT) can improve efficiency and reduce costs.

3. Sustainability Trends

• Growing demand for eco-friendly products and sustainable construction materials can open new market segments.

4. Strategic Partnerships and Acquisitions

• Opportunities to enter new markets and enhance product offerings through strategic collaborations and acquisitions.

5. Innovation in Product Development

• Development of high-strength, lightweight, and advanced steel grades can meet the evolving needs of industries like automotive and aerospace.

6. Expansion in Emerging Markets

• Increasing presence in emerging markets like Southeast Asia and Africa can drive growth.

Threats

1. Economic Downturns

• Global economic slowdowns can significantly impact demand for steel products.

2. Intense Competition

• Competition from global and regional steel producers can impact market share and profitability.

3. Raw Material Price Volatility

• Fluctuations in the prices of key raw materials like iron ore and coal can affect production costs and margins.

4. Regulatory Challenges

• Stringent environmental regulations and trade policies can impact operations and increase compliance costs.

5. Geopolitical Risks

• Political instability in key markets and trade wars can disrupt supply chains and market access.

6. Technological Disruptions

• Rapid technological changes require continuous investment in R&D and can render existing technologies obsolete.

<u>Chapter-3</u> <u>Research Methodology</u>

3.1 Research Design

Method used for this study is random sampling method.

- The study is based on primary data.
- The questionnaire was designed and given to 10 employees.
- Survey sample of 10 employees.

• The questionnaire was designed to access information about recruitment and selection process from an employees within organization.

3.2 Sampling Design (Population, Sampling Technique and Sample size)

1. Population

The population for my study includes all the employees who work in the organization. This means every person who is employed there, no matter what their job is or how long they've been working.

2. Sampling Technique

For this study, I used a **random sampling** method. This means that every employee in the organization had the same chance of being chosen to take part in the survey. Random sampling helps make sure that the people I picked to answer the questionnaire represent the whole group of employees fairly and without bias.

3. Sample Size

The sample size for my study is **10 employees**. This means I randomly selected 10 employees from the organization to answer the questionnaire. I chose this number based on what I could manage with the time and resources available for the study.

Summary

- **Population:** All employees in the organization.
- Sampling Technique: Random sampling.
- Sample Size: 10 employees.

3.3 Sources of Data

For my study, I used primary data. Here's what that means:

Primary Data

Primary data is data that I collected myself specifically for this study. The sources of my primary data are:

1. Questionnaires:

- I created a questionnaire to get information about the recruitment and selection process from employees in the organization.
- \circ This questionnaire was given to 10 employees who were randomly selected.

2. Survey Responses:

- The answers from these 10 employees make up the main data for my study.
- Their responses give direct insights and personal experiences about the recruitment and selection process in the organization.

Summary

- Primary Data Source: Questionnaires filled out by 10 randomly selected employees.
- Data Collection Method: Survey through questionnaires.

<u>3.4 Tools for data collection</u>

- 1. Questionnaire:
 - The main tool I used to collect data was a questionnaire.
 - A questionnaire is a set of written questions that the respondents answer. It helps gather information systematically.
 - In this study, the questionnaire was designed to get information about the recruitment and selection process from the employees.
- 2. Survey:
 - The survey method involves distributing the questionnaire to a group of people and collecting their responses.
 - For this study, I conducted a survey with 10 randomly selected employees in the organization.
 - The survey helped me gather specific data directly from the employees regarding their experiences and opinions about the recruitment and selection process.

Summary

- **Questionnaire:** A set of questions designed to gather information on recruitment and selection processes.
- **Survey:** A method of distributing the questionnaire to 10 randomly selected employees to collect their responses.

3.5 Methods of Data Analysis

1. Descriptive Statistics:

- Descriptive statistics involve summarizing and organizing the data so it can be easily understood.
- In this study, I used descriptive statistics to describe the main features of the data collected from the questionnaire responses.
- This includes calculating measures like averages (mean), percentages, and frequencies (how often something happens).

2. Data Coding:

- Data coding involves categorizing and assigning numerical or symbolic values to the responses collected from the questionnaire.
- For example, if the questionnaire had open-ended questions, I grouped similar responses together and assigned codes to them to simplify analysis.

3. Frequency Distribution:

- Frequency distribution involves counting how many times each response or value occurs.
- I used this method to see how common certain answers were among the 10 employees surveyed.
- It helped in understanding the distribution of responses for each question.

4. Charts and Graphs:

- To visualize the data, I used charts and graphs like bar charts and pie charts.
- These visual tools made it easier to see patterns and trends in the data.
- For example, a bar chart might show the number of employees who rated the recruitment process as excellent, good, fair, or poor.

Summary

- **Descriptive Statistics:** Summarizing data using averages, percentages, and frequencies.
- Data Coding: Categorizing responses and assigning values for easier analysis.
- **Frequency Distribution:** Counting the occurrence of each response.
- Charts and Graphs: Visualizing data to identify patterns and trends.

<u>3.6 Scope and limitations of the study</u>

Scope of the Study

1. Focus Area:

- The study focuses on the recruitment and selection process within a specific organization.
- It aims to gather insights from employees about their experiences and opinions regarding these processes.

2. Population:

- The study is limited to the employees currently working in the organization.
- All employees, regardless of their position or department, are considered part of the population.

3. Data Collection Method:

- Primary data was collected using questionnaires distributed to randomly selected employees.
- The study involved surveying a sample of 10 employees.

4. Time Frame:

• The data collection was conducted within a specific time frame, which might be a few weeks or months, depending on the study's schedule.

Limitations of the Study

1. Sample Size:

- The sample size of 10 employees is relatively small, which may not fully represent the entire employee population of the organization.
- A larger sample size could provide more comprehensive insights.

2. Response Bias:

- The study relies on self-reported data, which can be subject to response bias.
- Employees might provide socially desirable answers rather than their true opinions.

3. Scope of Questions:

- \circ The questionnaire may not cover all aspects of the recruitment and selection process.
- Some important factors or details might be overlooked or not addressed.

4. Generalizability:

- The findings of the study are specific to the organization in question and may not be generalizable to other organizations or industries.
- Different organizations may have different recruitment and selection processes and experiences.

5. Time Constraints:

• The study was conducted within a limited time frame, which may affect the depth and comprehensiveness of the research.

• Some valuable insights may be missed due to time constraints.

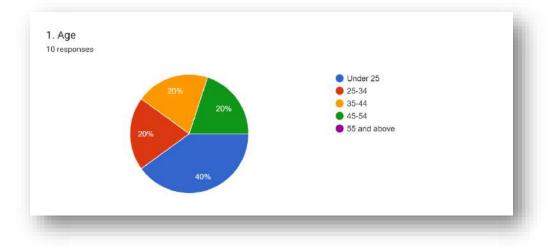
Summary

- **Scope:** Focuses on recruitment and selection processes within a specific organization, involving a sample of 10 employees, and collecting data within a defined time frame.
- **Limitations:** Small sample size, potential response bias, limited scope of questions, lack of generalizability, and time constraints.

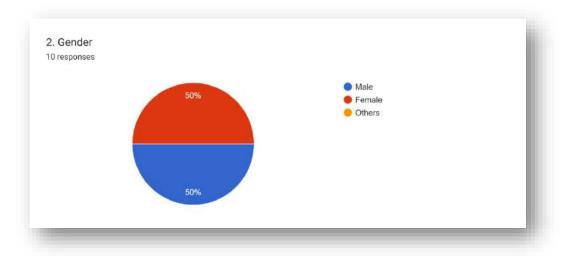
CHAPTER-4 DATA ANALYSIS

4.1 PRESENTAION OF DATA

1. AGE



INTERPRETATION- The pie chart illustrates the age distribution of 10 respondents. The largest segment, making up 40% of the total, consists of individuals under 25 years old. The age groups 25-34, 35-44, and 45-54 each represent 20% of the respondents. Notably, there are no respondents in the 55 and above category.

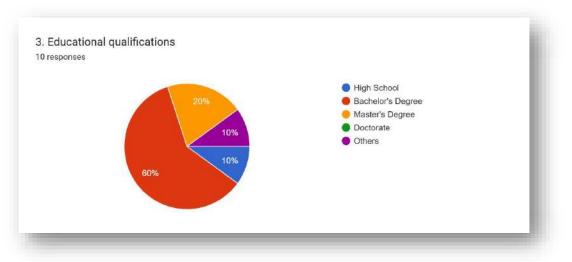


2. GENDER

INTERPRETATION- Gender" represents responses from 10 participants. It's divided into two color-coded sections:

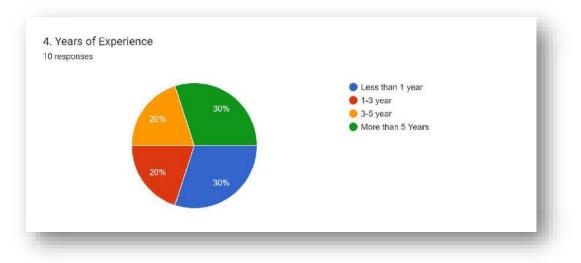
- 1. Male (50%): This blue section indicates that 50% of the respondents identified as male.
- 2. Female (50%): The red section also represents 50% of the participants who identified as female.

3. EDUCATIONAL QUALIFICATIONS



INTERPRETATION- Educational qualifications" represents responses from 10 participants. It's divided into five sections, each corresponding to different levels of education:

- 1. **High School (20%):** The orange section indicates that 20% of the respondents have a high school education.
- 2. **Bachelor's Degree (60%):** The purple section represents the majority, with 60% of participants having a bachelor's degree.
- 3. Master's Degree (10%): The red section denotes that 10% of respondents hold a master's degree.
- 4. **Doctorate** (10%): The blue section also represents 10% of participants who have a doctorate.

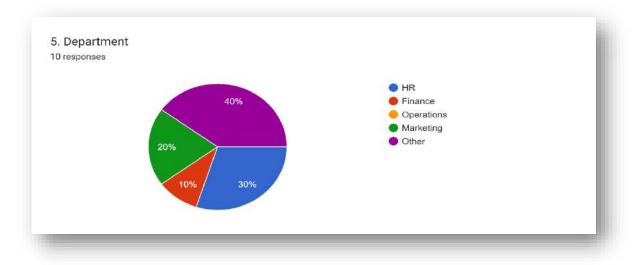


4.YEARS OF EXPERIENCE

INTERPRETATION- The pie chart represents the distribution of years of experience among 10 respondents. The chart is divided into four categories:

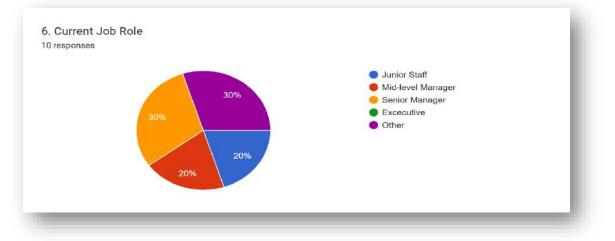
- 1. Less than 1 year: 30% (3 respondents)
- 2. **1-3 years:** 20% (2 respondents)
- 3. **3-5 years:** 20% (2 respondents)
- 4. More than 5 years: 30% (3 respondents)

From this data, we can infer that the respondents are fairly evenly distributed across the experience categories, with a slight preference towards the extremes (less than 1 year and more than 5 years) over the middle categories. This could suggest that the group includes both relatively new entrants and seasoned professionals, with fewer individuals in the intermediate experience levels.



5. DEPARTMENT

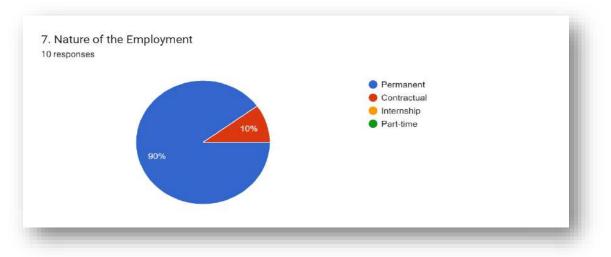
INTERPRETATION- The pie chart shows that out of 10 respondents, 40% are from "Other" departments, 30% from HR, 20% from Operations, and 10% from Finance. There are no respondents from the Marketing department, indicating a diverse sample with significant representation from non-listed departments and a notable absence of marketing professionals.



6. CURRENT JOB ROLE

INTERPRETATION- The pie chart illustrates the distribution of respondents according to their current job roles, based on 10 responses. It shows that 30% of the respondents are in the "Senior Manager" category, and another 30% fall under the "Other" category, indicating roles not specifically listed. Both "Junior Staff" and "Mid-level Manager" categories each account for 20% of the respondents. Notably, there are no respondents in the "Executive" category. This distribution suggests a balanced mix of job roles among the respondents, with a significant portion identifying with non-traditional roles, while highlighting the absence of executive-level participants.

7. NATURE OF THE EMPLOYEMENT

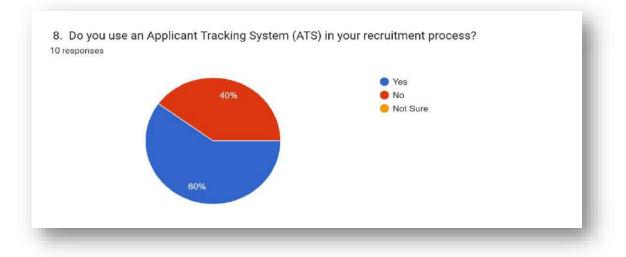


INTERPRETATION- Nature of the Employment" based on the provided data. The chart represents responses from 10 individuals regarding their employment types. Here's what we can infer: The largest segment, covering 90% of the chart, represents respondents in **permanent employment**. This suggests that the majority of individuals surveyed have stable, long-term positions.

The smaller wedge, accounting for 10%, corresponds to **internships**. This indicates that a smaller proportion of respondents are currently in internship roles.

Interestingly, there are no visible segments for **contractual** or **part-time employment**. Either none of the respondents reported being in these types of employment, or they make up a very negligible percentage not visible on the chart.

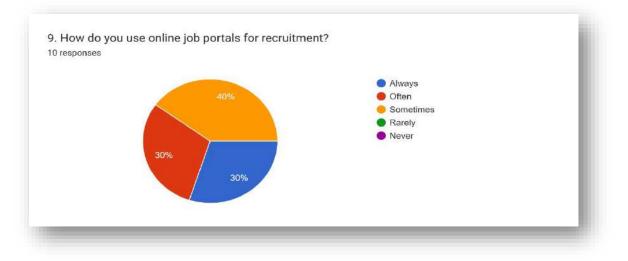
8. DO YOU USE AN APPLICANT TRACKING SYSTEM (ATS) IN YOUR RECRUITMENT PROCESS?



INTERPRETATION- Nature of the Employment" based on the provided data. The chart represents responses from 10 individuals regarding their employment types. Here's what we can infer: The largest segment, covering 90% of the chart, represents respondents in **permanent employment**. This suggests that the majority of individuals surveyed have stable, long-term positions.

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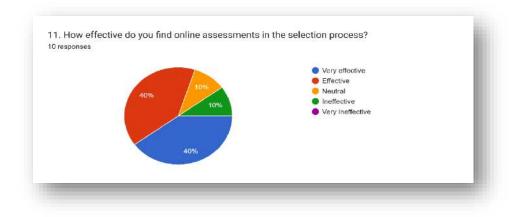
Interestingly, there are no visible segments for **contractual** or **part-time employment**. Either none of the respondents reported being in these types of employment, or they make up a very negligible percentage not visible on the chart.



9. HOW OFTEN DO YOU USE JOB PORTALS FOR RECRUIMENT?

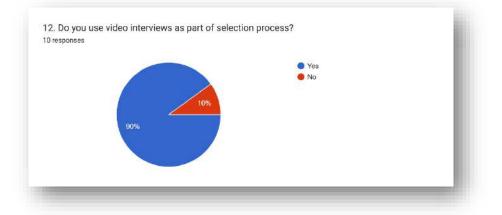
INTERPRETATION: The pie chart highlights how respondents utilize online job portals for recruitment, based on 10 responses. It shows that 40% of the respondents use online job portals "Sometimes," while 30% use them "Always" and another 30% use them "Often." Notably, there are no respondents who use these portals "Rarely" or "Never," indicating that online job portals are a widely adopted tool for recruitment. This distribution underscores the significance of digital platforms in modern hiring practices, with most respondents incorporating them into their recruitment processes to varying extents.

10. HOW EFFECTIVE DO YOU FIND ONLINE ASSESSMENTS IN THE SELECTION PROCESS?



INTERPRETATION: The pie chart highlights respondents' views on the effectiveness of online assessments in the selection process, based on 10 responses. It shows that 40% of respondents consider online assessments "Very Effective," while another 40% find them "Effective," indicating that the majority (80%) regard them positively. A small proportion of respondents (10%) remains neutral, and another 10% finds them "Ineffective." Notably, none of the respondents rate them as "Very Ineffective." This suggests that online assessments are widely seen as a valuable and effective tool in the recruitment and selection process, with minimal criticism.

11. DO YOU USE VIDEO INTERVIEWS AS PART OF SELECTION PROCESS?



INTERPRETATION: The pie chart illustrates the use of video interviews as part of the selection process, based on 10 responses. It shows that 90% of respondents use video interviews, while only 10% do not. This indicates that video interviews are widely adopted as a key component of the recruitment process, reflecting their growing importance in modern hiring practices. The small percentage of respondents who do not use video interviews suggests minimal resistance to this method.

CHAPTER-5 FINDINGS, SUMMARY AND CONCLUSION

5.1 SUMMARY OF MAJOR FINDINGS

1. Strategic Workforce Planning

Tata Steel employs a well-defined workforce planning approach, aligning recruitment with its business goals and future talent requirements. This ensures the right talent is available to meet organizational demands.

2. Diverse Sourcing Channels

The company uses multiple channels for talent acquisition, including campus placements, job portals, social media, employee referrals, and recruitment agencies. These diverse channels help in attracting a broad pool of candidates.

- 3. Comprehensive Selection Process
- Initial Screening: Applications are screened based on qualifications, experience, and job-specific criteria.
- Assessment Methods: Written tests, psychometric evaluations, and technical assessments are utilized to evaluate candidate competencies.
- Interviews: Multi-round interviews assess technical knowledge, problem-solving skills, and cultural fit.
- Group Discussions: For certain roles, group discussions are conducted to assess communication, teamwork, and leadership qualities.
- 4. Emphasis on Cultural Fit

Tata Steel prioritizes selecting candidates who align with its organizational culture and values, ensuring long-term employee engagement and retention.

5. Robust Background Verification

Thorough checks on education, employment history, and criminal records ensure the credibility and integrity of selected candidates.

6. Effective Onboarding Process

The company has a structured onboarding program, including training and orientation, to help new employees integrate smoothly into the organization.

7. Use of Technology

Tata Steel incorporates technology in its recruitment processes, such as applicant tracking systems (ATS) and AI-driven tools, to streamline operations and enhance efficiency.

8. Continuous Improvement

The company regularly updates its recruitment strategies to address challenges like changing skill demands, talent shortages, and industry competition.

Key Challenges Identified

- Evolving Skill Requirements: With advancements in technology, the need for upskilling candidates has increased.
- Talent Retention: The competitive market makes retaining top talent challenging.
- Geographical Constraints: Sourcing talent for remote operational sites can be difficult.

5.2 SUGGESTIONS AND RECOMMENDATIONS

□ Leverage Advanced Technologies

- AI and Machine Learning: Use AI-powered tools for resume screening, talent matching, and predictive analytics to identify high-potential candidates more efficiently.
- Virtual Reality (VR) Assessments: Introduce VR-based assessments for roles requiring hands-on skills to evaluate candidates in simulated environments.

□ Enhance Employer Branding

- Promote Tata Steel's work culture, career growth opportunities, and corporate social responsibility initiatives on digital platforms to attract top talent.
- Collaborate with reputed educational institutions to establish the brand as an employer of choice among fresh graduates.

□ Expand Talent Sourcing Channels

- Tap into untapped talent pools, including rural areas and diverse workforce groups, to increase inclusivity.
- Partner with niche job boards or professional organizations for specialized roles.

□ Focus on Skill Development

- Implement pre-hiring training programs or apprenticeships for potential candidates to bridge skill gaps.
- Collaborate with educational institutions to design industry-specific curricula that align with Tata Steel's requirements.

□ Refine Candidate Experience

- Simplify the application process and provide timely feedback to candidates to enhance their experience.
- Use chatbots or dedicated recruitment coordinators to answer candidate queries throughout the process.

5.3 CONCLUSION

Based on the data analysis, the following conclusions can be drawn:

- 1. **Years of Experience:** The respondents are evenly distributed across experience levels, with a slightly higher representation at the extremes (less than 1 year and more than 5 years). This highlights a mix of fresh talent and seasoned professionals.
- 2. **Department Distribution:** A significant portion of respondents belong to "Other" departments (40%), followed by HR (30%) and Operations (20%). There is minimal representation from Finance (10%) and none from Marketing, reflecting a diverse but somewhat imbalanced departmental representation.
- 3. **Job Roles:** Respondents are distributed across different roles, with "Senior Manager" and "Other" categories being the most represented (30% each). There is no representation from the "Executive" role, indicating the absence of entry-level executives.
- 4. Use of Online Job Portals: Online job portals are widely utilized for recruitment, with all respondents using them to varying degrees (Always, Often, or Sometimes). None of the respondents reported "Rarely" or "Never" using them, emphasizing the reliance on digital tools for hiring.
- 5. Effectiveness of Online Assessments: Online assessments are perceived positively, with 80% of respondents finding them either "Very Effective" or "Effective." A small minority remains neutral or finds them "Ineffective," and none view them as "Very Ineffective," suggesting broad acceptance of their value.
- 6. Use of Video Interviews: Video interviews are highly prevalent, with 90% of respondents incorporating them into the selection process. This highlights the growing adoption of technology in recruitment.

CHAPTER- 6

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CHAPTER- 7 ANNEXURE/APPENDICES

7.1 KEY LEARNINGS FROM SIP

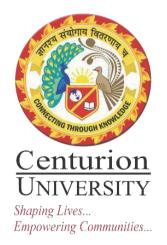
- Tata Steel aligns its recruitment and selection process with organizational goals, ensuring workforce planning supports business growth and operational efficiency.
- The integration of technology, such as Applicant Tracking Systems (ATS) and AIdriven tools, streamlines recruitment and improves efficiency in identifying suitable candidates.
- By leveraging various sourcing methods, including campus recruitment, job portals, social media, and referrals, Tata Steel ensures access to a broad and diverse talent pool.
- A multi-layered selection process, including written tests, interviews, psychometric assessments, and group discussions, ensures the recruitment of candidates with the right technical and cultural fit.
- The emphasis on hiring individuals who align with Tata Steel's organizational culture and values fosters long-term employee engagement and alignment with the company's mission.
- The company's focus on diversity and inclusion strengthens its workforce by promoting innovation and varied perspectives.

7.2 COPY OF THE QUESTIONNAIRE (FOR PRIMARY DATA)

<u>https://docs.google.com/forms/d/e/1FAIpQLSe-</u> sLXkYgxx8dZKtojXHZ5ejQSAbXdbeiVWiGsSMhhdeiGevQ/viewform?usp=sf_link

SUMMER INTERNSHIP

Comparative Financial Analysis of TATA MOTORS, MAHINDRA AND ASHOK LEYLAND



SUBMITTED BY: Akash Singh Registration Number:-220409120012 BACHELOR'S OF BUSINESS ADMINISTRATION

2022-2025 Centurion University of Technology and management, odisha

ENROLLMENT NUMBER- AJU/220776

CERTIFICATE FROM EXTERNAL GUIDE

| | Ref: HR/MTC/ST-355/20 | 24 | Date: - 19.07.2024 | 1 |
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| | Nel. Hiy Wi C/31-333/20 | 24 | Date: - 19,07,2024 | |
| e. | 1. Name of Student | : | Akash Singh | |
| | 2. Institute | : | Centurion University of Technology & Management | |
| | 3. Name of Course | : | BBA | |
| | 4. Branch | : | Finance | |
| | 5. Start Date of Training | : | 01 st June 2024 | |
| | 6. End Date of Training | : | 15 th July 2024 | |
| | 7. Project Title | : | Comparison between Tata Motors & Other Competito | rs |

His conduct during the Training was good. We wish his all success for the future.

Authorized Signatory

Management Training Centre

Jamshedpur - 831010

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CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that, MR.Akash Singh, a BBA (2022-25) student of "Centurion University of Technology and Management", School of Management, Bhubaneswar has successfully completed the Summer Internship Program towards the partial fulfilment of the BBA program undertook 6 weeks, worked under the able guidance and supervision of **Dr. Ratidev Samal** to the best of our knowledge no part of this report has been reproduced from any other report and the contents are based on original research.

I am aware that in case of non-compliance, CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT is entitled to cancel the report.

Dr.Ratidev Samal Internal Signature

Name of the student: Akash Singh

(220409120012)

ACKNOWLEDGEMENT

I am deeply indebted to Tata Motors Limited for providing me with the opportunity to undertake this internship and for their continuous support throughout the project. Their commitment to innovation, excellence, and knowledge-sharing has been a constant source of inspiration.

I would also like to acknowledge the collective efforts of my colleagues and peers and faculty members at Centurion UNIVERSITY who have been a constant source of inspiration and collaboration during this internship journey.

Lastly, I would like to express my heartfelt thanks to my family and friends for their unwavering encouragement and support. This project would not have been possible without the collective contributions of these individuals and the unwavering support of Tata Motors Limited. For this, I am sincerely grateful.

THANK YOU. AKASH SINGH

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EXECUTIVE SUMMARY

The summer internship at Tata Motors Ltd., Jamshedpur provided a profound opportunity to immerse in the intricate realm of financial analysis within the dynamic steel industry landscape. Focused on evaluating the financial robustness of Tata Motors and its key competitors spanning FY2022-23, 2021-2022, 2020-2021, the internship embarked on a journey leveraging financial ratios as pivotal analytical tools. Delving into the nuances of balance sheets, income statements, and cash flow statements, the study aimed to meticulously assess operational efficiency, liquidity, and solvency of the selected companies, offering insights into their financial health.

Through a methodical approach reliant on secondary sources such as annual reports and pertinent literature reviews, a comprehensive understanding of financial performance was meticulously cultivated. The rigorous analysis unearthed notable variations across various performance metrics, with Tata Motors emerging as a beacon of excellence amidst its peers.

The study's findings underscored Tata Motors' superior performance, positioning it as the premier performer within the industry. This conclusion was bolstered by a nuanced examination of key financial indicators and comparative analysis against industry standards and competitors.

Looking toward the horizon, the future prospects for Tata Motors appear promising. With anticipated growth in production capacity and per capita consumption, Tata Motors is poised to capitalize on emerging opportunities and reinforce its position as a stalwart in the global vehicles market.

In summation, the internship not only honed technical skills in financial analysis but also offered invaluable insights into navigating the complexities and intricacies of the steel industry. It served as a cornerstone for fostering a deeper understanding of financial dynamics within a challenging industrial context, equipping me with essential tools and perspectives for future endeavours in the realm of finance and industry analysis.

CHAPTER 1: OVERVIEW OF HEAVY COMMERCIAL VEHICLES INDUSTRY

The Medium and Heavy-Duty Commercial Vehicles Market was valued at USD 300 billion in 2021 and is expected to grow to USD 480 billion by 2027, registering a CAGR of over 8% during the forecast period (2022 - 2027).

Production was stopped when the world manufacturing units were shut down due to the COVID-19 pandemic. Due to this, the need for transport was completely reduced. Due to disruption in the supply chain, leading truck manufacturers stopped production. But the increased need for transport in the aftermath of the Covid-19 pandemic is a ray of hope for medium and heavy-duty commercial vehicles. With the gradual relaxation of lockdown and restrictions, the medium and heavy-duty commercial vehicles market has a great chance to bounce back from the economic crisis.

Some major factors driving the growth of the market are the expansion of industrial sectors in the emerging market, growing demand from the logistics industry, and rising demand from the construction sector (owing to growing construction activities). The market is expected to witness growth in the coming years due to growing economies across developing and developed counties.

Owing to consistent technological advancements and the enactment of stringent emission norms, automakers (OEMs) are shifting their focus toward electric vehicles. The increasing number of construction and e-commerce activities increased demand for material transportation, resulting in increased sales of commercial vehicles worldwide.

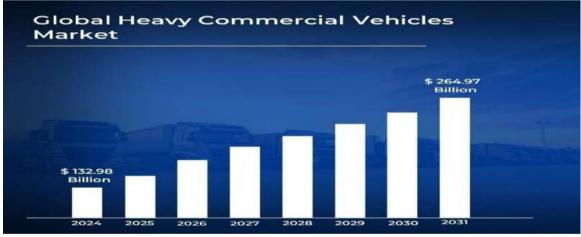
GLOBAL SCENARIO

Heavy Commercial Vehicles Market size was valued at USD 132.98 Billion in 2024 and is projected to reach USD 264.97 Billion by 2031, growing at a CAGR of 9% from 2024 to 2031.

 Heavy commercial vehicles (HCVs) are large, powerful vehicles designed to transport large quantities of freight over long distances.

They are the backbone of the global supply chain, responsible for moving everything from food and consumer goods to building materials and industrial equipment.

 Heavy commercial vehicles (HCVs) encompass a variety of large, powerful trucks essential for transporting goods. From the massive, detachable trailer-towing semi-trucks to the specialized dump trucks, tank trucks, concrete mixers, and delivery vehicles, HCVs keep the world's commerce moving.



There is a growing movement to develop more sustainable HCVs. This includes developing electric and hydrogen-powered trucks, as well as

improving fuel efficiency

Key Market Drivers

 Stringent Emission Regulations: Governments around the world are enacting stricter emission regulations to curb air pollution and combat climate change. This is driving the development of cleaner, more fuelefficient HCVs, such as electric and hydrogen-powered trucks. These regulations are not only focused on tailpipe emissions, but also greenhouse gas emissions throughout the entire lifecycle of the vehicle,

including manufacturing, operation, and disposal. This holistic approach is pushing manufacturers to develop cleaner technologies across the board.

- Infrastructure Development: Large commercial trucks are the backbone of infrastructure development projects. They are essential for transporting the raw materials, equipment, and construction crews needed to build new roads, bridges, ports, and other critical infrastructure. As government investment in infrastructure spending increases around the globe, so too will the demand for heavy commercial vehicles to support these projects.
- □ Growth of E-Commerce: The e-commerce boom has significantly reshaped the retail landscape, with consumers increasingly turning to online platforms to purchase a wider variety of goods. This has led to a surge in demand for delivery services, as e-commerce giants and traditional retailers alike look for efficient and cost-effective ways to deliver products directly to consumers. To meet this growing demand, logistics companies are expanding their fleets of heavy-duty trucks to handle the increased volume of goods being shipped. This trend is expected to continue in the coming years, as e-commerce penetration continues to grow across the globe.

INDIAN SCENARIO

The India Commercial Vehicle Market is experiencing robust growth and is projected to reach USD 183.82 billion by FY2031 from USD 94.52 billion in FY2023, with a CAGR of 8.67% during the forecasted period. The India commercial vehicle market is a crucial component of the country's transportation and logistics sector. It encompasses various types of vehicles designed for commercial purposes, including trucks, buses, vans, and trailers. With a rapidly growing economy, India's commercial vehicle market has witnessed significant expansion and development over the years. India's vast geographical expanse and diverse population make road transportation a vital mode of cargo and passenger movement. Commercial vehicles play a crucial role in facilitating the transportation of goods and people across the country, connecting urban centres, rural areas, and industrial hubs. They are essential for industries such as logistics, e-commerce, construction, agriculture, and public transportation.

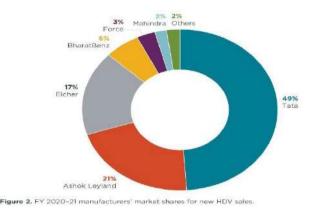
Several factors contribute to the growth of the Indian commercial vehicle market. Infrastructure development initiatives, such as the construction of highways, expressways, and dedicated freight corridors, have improved connectivity and enhanced the demand for commercial vehicles. Urbanization, population growth, and rising disposable incomes have fuelled the need for efficient transportation, leading to increased commercial vehicle sales. The market is dominated by both domestic and international manufacturers, offering a wide range of vehicles catering to diverse customer requirements. Indian manufacturers, such as Tata Motors, Ashok Leyland, and Mahindra, have a strong presence and have contributed significantly to the growth of the industry. International players like Volvo, Daimler, and Scania have also established their foothold in the Indian market.

The future of the India commercial vehicle market holds immense potential. With the increasing focus on electric mobility and the development of smart cities, there is a growing demand for electric and hybrid commercial vehicles. Additionally, technological advancements such as telematics, connectivity, and autonomous driving are likely to transform the industry, enhancing efficiency, safety, and overall performance. For instance, in 2023, the Tata Prima E.28k revealed an electric-powered commercial vehicle offered by Tata Motors. It is a versatile truck designed for various applications, featuring a powerful electric drivetrain and advanced technologies for improved efficiency and sustainability in urban logistics and transportation operations.

Increasing Demand for Transportation Services;

The India commercial vehicle market is experiencing an increasing demand for transportation services. Several factors contribute to this growing demand. Firstly, the country's rapid economic growth has resulted in an expansion of industries and increased trade activities, leading to a greater need for efficient transportation of goods. Additionally, the rise of e-commerce has significantly boosted the demand for last-mile delivery services, requiring a fleet of commercial vehicles to handle the growing volume of online orders. Urbanization and population growth have also fuelled the demand for public transportation services, including buses and taxis. Moreover, the government's focus on infrastructure development, such as the construction of highways and expressways, has further stimulated the need for transportation services. To meet this increasing demand, the commercial vehicle market is witnessing a surge in sales and investments, prompting manufacturers to innovate and

introduce technologically advanced vehicles that offer higher capacity, better fuel efficiency, and improved safety features. As of May 2023, the Force Gurkha double cab pickup version is undergoing its testing phase on Indian roads.



□ MARKET SIZE

Despite facing multiple headwinds from the second and third wave of CoVID-19, chip shortage, and high raw material prices, the Indian CV industry performed much better than our previous estimates and recorded a 46% growth in FY2021 (Financial Year 2021 = April 2021 to March 2022) over FY2020. FY2021 started on a sombre note, the second wave of CoVID-19 forced another round of lockdown measures and the market fell 65% as compared to the last quarter of FY2020. The market then grew sequentially over the next 3 quarters and crossed the 107,000 units mark in Q4 of FY2021, for the first time since Q4 of FY2018.

The key drivers behind this growth were a spurt in the construction industry, high fleet utilization levels, and relatively consistent fuel prices. Several fleet owners reported fleet utilization levels over 75% across multiple quarters, and consistency in fuel prices helped nudge the profitability higher. These factors contributed to a highly conducive environment for the industry, leading it to cross its pre-pandemic levels. The fall in new Covid cases, and the larger than anticipated spurt in manufacturing industry saw the market beat our forecast by a large margin in the second half of the financial year.

India's heavy-duty truck (>15T) segment, the creme de la creme of the industry, accounted for over 70% of all Medium & Heavy Commercial Vehicle sales in FY2021. The segment's sales gained 61% in terms of volume over FY2020. India's construction spending and industrial production expanded by 28% and

12%, respectively. Tata Motors and Ashok Leyland accounted for over 80% of the segment's sales, followed by Eicher Motors. The segment also saw several new product launches with Tata and Volvo unveiling over 20 new trucks in the second half of FY2021.

The bus segment, which accounted for 21% of all Medium & Heavy Commercial Vehicles sales in India in FY2019, accounted for just 5% in FY2021. The pandemic's after-effects continued to pressurize the segment and restricted its recovery. The Indian market is dominated by city bus segment, which saw a sharp decline as public transport ridership fell hard. Several large employers in India operate their own fleet of buses, and with them opting a work from home model the demand for new buses wasn't generated. The segment's sales grew 24% in FY2021 as the government's push on fleet renewal and better public transport infrastructure started to bear fruit. Tata Motors, Ashok Leyland, and Eicher Motors accounted for over 87% of all bus sales in FY2021. The bus segment has been at the forefront of electrification in the Medium & Heavy Commercial Vehicles industry and attracted several foreign players such as BYD and Foton to India. Tata Motors & BYD Olectra have emerged as top bidders for several large public tenders for e-buses in India in the recent past and are expected to fight for the top position in the market in the future as well.

MAJOR PLAYERS IN THE INDUSTRY

The heavy commercial vehicles industry in India comprises of many enterprises, but it is dominated by a handful of large players. This report benchmarks the

Indian heavy commercial vehicles industry using the financials of four majorcompanies Tata Motors, Mahindra, Ashok Leyland and BharatBenz.

TATA MOTORS LIMITED

First and the most popular company in this list is Tata motors. Tata motors limited is an Indian multinational automotive manufacturing company that manufactures trucks, passenger cars, vans, coaches, buses, sports cars, construction equipment, and military vehicles. It was founded in 1945 by Jehangir Ratanji Dadabhoy Tata (J.R.D Tata) and headquartered in Mumbai.

Tata motors consist of the best trucks for a transportation system, they are in number one position of the top truck company in India. It is the 4th largest manufacturer of trucks worldwide and has around 42-billion-dollar turnover.

Tata motors have some branches that are Land Rover, Tata Hispano, Jaguar, and TDCV. It has the most powerful and reliable products range like Tata Sigma, Tata Prima, Tata LPT 3118, Tipper Truck, etc. Tata Sigma range offers an advanced emission control system, and Tata prima range is the world-class truck for Indian transporters. Tata truck price in India is reasonable and not a burden on the customer's pocket.

Popular models include Tata Prima (heavy-duty, starts at ₹50 Lakhs) and LPT series (light & medium-duty, starts at ₹15 Lakhs).

ASHOK LEYLAND

Ashok Leyland is an Indian multinational automotive manufacturer, with their headquarters in Chennai. It is owned by the Hinduja Group. It was founded in 1948 as Ashok Motors which became Ashok Leyland in the year 1955. Ashok Leyland is the second largest manufacturer of commercial vehicles in India, the third largest manufacturer of buses in the world, and the tenth largest manufacturer of trucks.

Ashok Leyland is an automobile manufacturing company that organizes its business into two segments: commercial vehicles and financial services. It manufactures medium and heavy-duty commercial vehicles, including buses, tractors, dumpsters, haulage trucks, fire engines, and defence sector vehicles. The company also produces industrial and marine engines, ferrous castings, and spare parts for automobiles.

Popular models include Dost (light-duty, starts at ₹7 Lakhs) and the AVTR range (modular trucks, varying prices).



DAHINDRA & MAHINDRA LIMITED

Mahindra & Mahindra is an Indian multinational automotive manufacturing corporation headquartered in Mumbai. It was established in 1945 as Mahindra & Mohammed and later renamed as Mahindra & Mahindra. Part of the Mahindra Group, M&M is one of the largest vehicle manufacturers by production in India.

Its unit Mahindra Tractors is the largest manufacturer of tractors in the world by volume. It was ranked 17th on a list of top companies in India by Fortune India 500 in 2018. Its major competitors in the Indian market include Maruti Suzuki and Tata Motors. Popular models include:

1. Blazo series: Covers MDTs and HDTs, known for their robust build and fuel efficiency (prices start around ₹25 Lakhs).

2. Bolero series: Popular LCV option, known for its affordability and manoeuvrability (prices start around ₹8 Lakhs).



BHARATBENZ

BharatBenz was founded in 2011 by Satyakam Arya. BharatBenz is a brand of Daimler India Commercial Vehicles (DICV), mainly known for its buses and trucks. The headquarters of the company at Oragadam, Chennai, India. It alwaysworks for Indian customers and completes the demand of customers.

First unveiled in February 2011, BharatBenz celebrated its market launch in September 2012. Within ten years of their arrival in the market, they delivered over 1,40,000+ BharatBenz trucks and buses to their customers, an exceptional ramp-up in the Indian CV industry.

The BharatBenz brand offers a range of ultra-modern trucks in all weight categories from 10 to 55 tones. In addition to their portfolio of trucks, they also supply school and staff buses. These vehicles are specifically tailored for the Indian market.

BharatBenz trucks and buses are sold and serviced through a pan-Indian network of more than 300 touch points which is continuously expanding further beyond the tier-2 and tier-3 cities. Some industry reports suggest their popular models include:

- 1. 2823C: This medium-duty truck starts around ₹44.37 Lakhs.
- 2. 1917R: A popular light-duty option, starting around ₹27.40 Lakhs.



BHARATBENZ

CHAPTER 2: INTRODUCTION TO THE PROJECT

> TOPIC OF STUDY

The topic of my study is "Financial Analysis of Heavy commercial vehicles industries in India." This study aims to understand the use of financial ratios for assessing the problems and profitability of firms. In addition, it identifies the various kinds of ratios, their uses, and the limitations associated with financial ratio analysis.

This study is particularly relevant to various stakeholders of an organization, including short-term and long-term creditors, equity holders, management, tax authorities, and customers/clients. The outcomes of this study will also help lending bankers assess the viability of borrowing firms, enabling them to make informed decisions about extending credit based on ratio analysis.

> STATEMENT OF THE PROBLEM

The present state of our economy generates an imperative need for investors to protect their investment. Though it is a well-known fact that investing in securities such as shares, debentures, bonds, etc., are profitable and exciting, it is an avenue which involves a great deal of risk. Hence investing in financial securities is considered to be one of the best avenues for investing one's savings, while it is also acknowledged to be one of the most risky avenues for investment.

The Indian Capital Market is regarded as the barometer for the country's economic health and performance. Thus any development may have both positive and negative effects on the equity prices. Therefore the study on the fundamental analysis of 5 major players becomes relevant to appraise the intrinsic value of a security.

➢ OBJECTIVE OF THE STUDY

- Evaluate the company's performance over the past period using ratio analysis.
- Assess the current financial position and operational efficiency.

- Predict the growth and profitability prospects.

- Assist financial and loan agencies in making loan decisions. Investigate the future possibilities of the enterprise.

- Help the company develop effective strategies based on the analysis outcomes.

- Study the relationship between financial indicators and the performance of selected companies.

- Conduct a comparative study of the overall performance of selected companies.

- Provide suggestions for improving profitability.

> DEFINITION OF CONCEPTS

Financial Analysis

Better economic decisions are made by reviewing and analysing a company's financial statements. This process is known as financial statement analysis. By establishing strategic relationships between items on the balance sheet, profit and loss account, and other financial statements, the company determines its financial strengths and weaknesses. Financial analysis is used to assess whether the company is stable, solvent, liquid, or profitable enough to warrant a monetary investment.

Ratio analysis

Ratio analysis involves examining various pieces of financial information in a business's financial statements. It is primarily used by external analysts to assess different aspects of a business, such as profitability, liquidity, and solvency. Analysts rely on current and past financial statements to gather data and evaluate the company's financial performance. They use this data to determine if the company's financial health is improving or declining and to make comparisons with other competing firms.

Uses of Ratio Analysis

 Comparisons- Ratio analysis is used to compare a company's financial performance with similar firms in the industry to understand its market position.
 By comparing financial ratios, such as the Price/Earnings ratio, with those of

competitors, management can identify market gaps and assess the company's competitive advantages, strengths, and weaknesses. This information helps management make informed decisions to improve the company's market position.

2. Trend Analysis- Companies can use ratios to identify trends in financial performance. Established companies collect data from financial statements over multiple reporting periods. Analysing these trends helps predict future financial performance and identify potential financial turbulence that might not be evident from a single reporting period.

3. Operational Efficiency- Financial ratio analysis helps management determine the efficiency of asset and liability management. Inefficient use of assets, such as motor vehicles, land, and buildings, leads to unnecessary expenses that should be eliminated. Financial ratios also indicate whether financial resources are being over- or underutilized, guiding management in optimizing resource use.

CHAPTER 4: METHODOLOGY

OF STUDY

RESEARCH APPROACH AND DESIGN

The success of a study depends largely on the methodology used. The appropriate methodology will improve the validity of the findings. For the purpose of getting data both primary and secondary sources are used.

SOURCES OF ONLINE DATA

The success of a study depends largely on the methodology used. The appropriate methodology will improve the validity of the findings. For the purpose of getting data secondary sources are used specially data available on internet and money control websites.

SECONDARY DATA

Secondary data are those data which are not collected for the first time. These are collected through the following sources:

- o Brochures o Documents o Articles
- o Annual reports

SAMPLING DESIGN

For the purpose of the study the companies under the steel industry were selected. The companies selected were based on the basis of market capitalization rate. The following companies were selected for the study:

- TATA MOTORS
- ASHOK LEYLAND
- MAHINDRA AND MAHINDRA

REPORT STRUCTURE

Chapter 1: Introduction - Statement of the Problem

Introduction chapter gives an idea about the study, the background of the study, statement of the problem, relevance & scope of the study and the objective of the study.

Chapter 2: Industry Profile

It gives an overview of financial industry and steel industry; it deals with business process of the industry, market demand and supply, contribution to GDP, revenue generation, level and type of competition, pricing strategies in the industry, prospects and challenges of the industry and the key drivers of the industry.

Chapter 3: Review of Literature

In this chapter all the theoretical details of fundamental analysis and the methods are discussed.

Chapter 4: Methodology of the Study

In this chapter it dealt with the methodology used by the researcher. The research approach and design, sources of online data, sampling design, data analysis tools, report structure, limitations of the study.

Chapter 5: Data Analysis, Interpretation & inference

This chapter dealt with the analysis of the data collected and also their interpretation and inference.

Chapter 6: Findings of the Study

This chapter dealt with the findings of the study.

Chapter 7: Conclusions

This chapter dealt with the conclusions of the report.

CHAPTER 4: ANALYSIS, INTERPRETATION AND INFERENCE

1. LIQUIDITY RATIO - It alludes to the firm's capacity to meet its current commitments i.e. Short-term Liabilities. It is of 2 types -

a. **CURRENT RATIO** - It sets up a relationship between Current resources and current liabilities, it shows whether the venture will be able to meet its short-term commitments as and when they gotten to be due for instalment. Equation of current proportion is

IDEAL CURRENT RATIO - 2:1 which means,

• If Current ratio is more than 2 Firm is capable of meeting their short-term obligations.

• If current ratio is less than 2 Firm may face challenges in meeting their Short-term obligations.

High current ratio means better liquidity position.

High current ratio means better liquidity position.

a.1. CURRENT RATIO OF TATA MOTORS:

March 2023- March 2024:

Current assets/current liability = 0.56

a.2. CURRENT RATIO OF ASHOK LEYLAND

March 2023- March 2024:

Current assets/current liability= 0.97

a.3. CURRENT RATIO OF MAHINDRA AND MAHINDRA

March 2023- March 2024:

Current assets/current liability= 1.35

Interpretation:

19

• The current ratio measures a company's ability to pay short-term obligations. A ratio below 1 indicates potential liquidity issues, as seen in Tata Motors.

• M&M has ratio above 1, suggesting better liquidity positions compared to Tata Motors.

Inference:

• Tata Motors and Ashok Leyland may face challenges in meeting its short-term liabilities due to lower liquidity.

• Mahindra is relatively better positioned to handle short-term financial obligations.

b. **QUICK RATIO**- Liquid/quick/acid-test proportion could be a liquidity proportion which measures the capacity of undertaking to meet its short-term monetary commitments i.e. Current Liabilities. It builds up the relationship between Fluid resources and current liabilities.

IDEAL RATIO - Quick ratio of 1:1 is an accepted standard, since for every rupee of current liabilities, there is rupee of quick assets.

In case, Liquid ratio is less than 1, it means that current liabilities are more than its liquid assets, as a result the enterprise may not able to meet its short-term financial obligations.

b.1 QUICK RATIO OF TATA MOTORS:

March 2023- March 2024:

Current Assets-inventory-inventory /Current liability= 0.43

b.2.QUICK RATIO OF ASHOK LEYLAND:

March 2023- March 2024:

Current Assets-inventory-inventory /Current liability= 0.70

b.2.QUICK RATIO OF MAHINDRA:

March 2023- March 2024:

Current Assets-inventory-inventory /Current liability= 0.99 Interpretation:

• The quick ratio is a stricter measure of liquidity, excluding inventory. A low quick ratio indicates a heavy reliance on inventory to meet short-term liabilities.

• Tata Motors' quick ratio of 0.43 is concerning, indicating poor short-term liquidity.

• ASHOK LEYLAND and M&M have better but still modest quick ratios,

suggesting moderate liquidity without relying on inventory. Inference:

• Tata Motors' ability to cover immediate liabilities is weak without selling inventory.

• ASHOK LEYLAND and M&M have a better, yet not robust, short-term liquidity position.

2. LONG-TERM SOLVENCY RATIO - Ensuring the long-term viability of a business involves its ability to fulfil its obligations over an extended period as they arise. Solvency ratios are metrics used to gauge whether a company can meet its long-term financial commitments.

a. DEBT-EQUITY RATIO (D/E RATIO) – The debt-equity ratio indicates the proportion between a company's long-term external obligations, such as debts, and its internal equities, like shareholder funds. This ratio is computed to evaluate the company's long-term financial stability.

IDEAL RATIO - 2:1

a.1. DEBT-EQUITY RATIO OF TATA MOTORS

March 2023- March 2024:

Total Debt/ Total Shareholder's Equity= 0.46

a.2. DEBT-EQUITY RATIO OF ASHOK LEYLAND

March 2023- March 2024:

Total Debt/ Total Shareholder's Equity= 0.26

a.2. DEBT-EQUITY RATIO OF MAHINDRA

March 2023- March 2024:

Total Debt/ Total Shareholder's Equity= 0.03 Interpretation:

• The debt-equity ratio indicates the proportion of debt to shareholders' equity. A higher ratio suggests higher financial leverage and potential risk.

• TATA MOTORS has the highest ratio, indicating significant leverage, while MAHINDRA has the lowest, implying a more conservative approach to debt. Inference:

• TATA MOTORS may face higher financial risk due to greater reliance on debt. •

MAHINDRA'S lower ratio suggests a more conservative and potentially less risky financial structure.

b. Debt-to-Asset Ratio (D/A Ratio) evaluates the connection

between

long-term debts and the assets held by a company, indicating the proportion of long-term debt covered by assets.

An optimal ratio is considered to be 1:1. A higher ratio signifies greater security for lenders investing in the business, whereas a lower ratio suggests reduced security for lenders.

Where, Total debt = Long-term debt + Short-term debt Total assets = Current assets + non-current assets

b.1. DEBT-ASSET RATIO OF TATA MOTORS:

March 2023- March 2024:

Total Debt/Total Assets= 2.82

b.2. DEBT-ASSET RATIO OF ASHOK LEYLAND:

March 2023- March 2024:

Total Debt/Total Assets= 3.38

b.2. DEBT-ASSET RATIO OF MAHINDRA:

March 2023- March 2024:

Total Debt/Total Assets= 3.29

Interpretation:

• This ratio measures the percentage of a company's assets financed by debt. A lower ratio implies less financial risk.

• TATA MOTORS' ratio is the lowest, indicating the least financial risk among

the three companies. Inference:

• TATA MOTORS is less dependent on debt for its assets, suggesting lower financial risk.

• ASHOK LEYLAND and M&M have higher ratios, indicating more risk due to higher debt levels.

c. **PROPRIETARY RATIO** - This indicates the connection between proprietor's funds and the overall assets. Its purpose is to gauge the extent to which proprietor's funds finance total assets. This ratio holds significance for unsecured creditors and lenders. A high proprietary ratio suggests sufficient security for unsecured creditors and lenders, while a low ratio indicates heightened risk for them.

Where, Total assets = Current assets + non-current assets

c.1. PROPRIETARY RATIO OF TATA MOTORS:

March 2023- March 2024:

Proprietor's Fund/Total Assets= 0.84

c.2. PROPRIETARY RATIO OF ASHOK LEYLAND:

March 2023- March 2024:

Proprietor's Fund/Total Assets= 0.38

c.2. PROPRIETARY RATIO OF M&M:

March 2023- March 2024:

Proprietor's Fund/Total Assets= 0.11 Interpretation:

• TATA MOTORS has the highest proprietary ratio, suggesting the highest financial stability. Inference:

• TATA MOTORS is in the strongest financial position regarding asset financing by shareholders' funds.

• M&M has the lowest ratio, indicating relatively lower financial stability.

[•] The proprietary ratio shows the proportion of total assets financed by shareholders' funds. A higher ratio indicates financial stability.

3. ACTIVITY RATIO - Gauges the effectiveness of resource utilization within the enterprise.

a. The working capital turnover ratio illustrates the correlation between

working

capital and revenue generated from operations. It indicates how many times a unit of currency invested in working capital generates sales.

Where, Working capital = Current assets - current liabilities

A greater ratio indicates effective utilization of working capital, while a lower ratio signifies inefficient utilization. The higher the ratio, the more favourable it is; however, an excessively high ratio suggests overtrading, indicating that the working capital may be insufficient for the scale of operations.

a.1. WORKING CAPITAL TURNOVER RATIO OF TATA MOTORS:

March 2023-March 2024:

Net Sales/Working Capital= 24.1

a.2. WORKING CAPITAL TURNOVER RATIO OF ASHOK LEYLAND:

March 2022-March 2024:

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Net Sales/Working Capital= 16.6
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a.3. WORKING CAPITAL TURNOVER RATIO OF MAHINDRA:

March 2023-March 2024:

Net Sales / Working Capital= 9.4

Interpretation:

• This ratio measures the efficiency in using working capital to generate sales. A higher ratio indicates better efficiency.

• Tata Motors demonstrates the highest efficiency in using its working capital.

Inference: • Tata Motors efficiently uses its working capital to generate sales.

• M&M shows the least efficiency, indicating potential issues in working capital management.

b. THE DEBTOR TURNOVER RATIO also known as the accounts receivable turnover ratio, is a financial metric that measures how efficiently a company collects its receivables or the credit it extends to its customers.

It indicates the number of times a company collects its average accounts receivable during a specific period, typically a year.

Net Credit Sales: Total sales on credit minus returns and allowances.

Average Accounts Receivable: The average of the beginning and ending accounts receivable balances over a period.

A higher ratio suggests efficient collection processes and a high likelihood

that

receivables are collected quickly.

A lower ratio may indicate inefficiencies, potential collection issues, or overly lenient credit policies.

b.1. THE DEBTOR TURNOVER RATIO OF TATA MOTORS:

March 2023-March 2024:

Sales/avg. acc. Receivable= 28.2

b.2. THE DEBTOR TURNOVER RATIO OF ASHOK LEYLAND:

March 2023-March 2024:

Sales/avg. acc. Receivable= 10.05

b.3. THE DEBTOR TURNOVER RATIO OF MAHINDRA:

March 2023-March 2024:

Sales/avg. acc. Receivable= 22.99

Interpretation:

• This ratio indicates how quickly a company collects cash from credit sales. A higher ratio is favourable.

• Tata Motors has the highest ratio, implying efficient credit collection.

Inference:

• Tata Motors is the most efficient in collecting receivables.

• Ashok Leyland may face challenges in managing its receivables collection process.

4. PROFITABILITY RATIO – Efficiency in business is measured by profitability. "Profitability refers to the financial performance of the business.

a. NET PROFIT MARGIN RATIO – It establishes the relationship between Net profit and revenue from operations i.e. Net sales. Net profit ratio is an indicator of overall efficiency of the business, Higher the ratio better the business.

a.1. NET PROFIT RATIO OF TATA MOTORS:

March 2023-March 2024:

Net profit/Revenue from Operations \times 100= 10.78%

a.2.NET PROFIT RATIO OF ASHOK LEYLAND:

March 2023-March 2024:

Net profit/Revenue from Operations \times 100= 6.85%

a.3.NET PROFIT RATIO OF MAHINDRA:

March 2023-March 2024:

Net profit/Revenue from Operations \times 100= 10.85%

Interpretation:

• The net profit ratio indicates profitability relative to revenue. A higher ratio means better profitability.

• Tata Motors and Mahindra have the highest profitability.

Inference:

• Mahindra is the most profitable among the three.

• Ashok Leyland has significantly lower profitability, indicating potential challenges in controlling costs or generating revenue.

b. RETURN ON EQUITY RATIO – It is a ratio that provides with the insight as how efficiently a company is handling the money contributed by its shareholders. The higher the ROE, the more efficient a company's management is at generating income and growth from its equity financing.

b.1. ROE RATIO OF TATA MOTORS:

March 2023-March 2024: 26.21%

Net income / Average shareholder's equity=

b.2.ROE RATIO OF ASHOK LEYLAND:

March 2023-March 2024:

Net income / Average shareholder's equity= 29.71%

b.3.ROE RATIO OF MAHINDRA:

March 2023-March 2024:

Net income / Average shareholder's equity= 20.50%

Interpretation:

• ROE measures the return generated on shareholders' equity. A higher ratio indicates better performance.

• ASHOK LEYLAND has the highest ROE, showing strong performance in generating returns for shareholders. Inference:

• ASHOK LEYLAND is the most effective in using shareholders' equity to generate profits.

• MAHINDRA has the lowest ROE, indicating less effective management in generating shareholder returns.

c. RETURN ON CAPITAL EMPLOYED RATIO - It demonstrates the connection between profit (pre-interest and pre-tax profit) and capital utilized. It indicates the company's profitability.

Where, Capital employed = Total assets - Total current liabilities.

c.1. RETURN ON CAPITAL EMPLOYED RATIO OF TATA MOTORS:

March 2023-March 2024:

EBIT/Capital Employed= 17.41%

c.2. RETURN ON CAPITAL EMPLOYED RATIO OF ASHOK LEYLAND:

March 2023-March 2024:

EBIT/Capital Employed= 35.78%

c.3. RETURN ON CAPITAL EMPLOYED RATIO OF MAHINDRA:

27

March 2023-March 2024:

EBIT/Capital Employed= 23.55%

Interpretation:

• ROCE measures the efficiency of capital employed in generating profits. A higher ratio indicates better efficiency.

• ASHOK LEYLAND has the highest ROCE, indicating the most efficient use of capital. Inference:

• ASHOK LEYLAND is the most efficient in using its capital to generate profits.

• TATA MOTORS shows the least efficiency, indicating potential inefficiencies in capital utilization.

CHAPTER 5: OVERALL FINDINGS AND CONCLUSION

FINDINGS:

In this chapter, an attempt has been made to summarize the key findings of the study done so far and based on these findings a few suggestions have been offered. This study was mainly focused on analysing the financial performance evaluation of large scale heavy commercial vehicles industries in India. To do the study, three major companies were selected such as Tata Motors, Ashok leyland And Mahindra.

Liquidity:

• Current Ratio: Tata Motors has the lowest current ratio, indicating potential tiquidity issues, whereas Ashok Leyland and Mahindra have better liquidity positions.

• Quick Ratio: Tata Motors' quick ratio is significantly low, indicating heavy reliance on inventory for meeting short-term liabilities. Ashok Leyland and Mahindra have moderate but better liquidity without relying on inventory.

Leverage:

• Debt-Equity Ratio: MAHINDRA has the highest leverage, suggesting greater financial risk. TATA MOTORS has the lowest, indicating a conservative approach to debt.

• Debt-Asset Ratio: TATA MOTORS has the lowest debt-asset ratio, indicating the least financial risk. ASHOK LEYLAND AND MAHINDRA have higher ratios, implying more risk due to higher debt levels.

• Proprietary Ratio: MAHINDRA has the highest proprietary ratio, indicating the greatest financial stability. Tata Motors has the lowest, suggesting relatively lower financial stability.

Efficiency:

• Working Capital Turnover Ratio: Tata Motors is the most efficient in using its <u>working capital</u> to generate sales. Ashok Leyland shows the least efficiency, indicating potential issues in working capital management.

• Debtor Turnover Ratio: Tata Motors demonstrates the highest efficiency in collecting receivables, while Mahindra may face challenges in managing its receivables collection process.

Profitability:

• Net Profit Ratio: Tata Motors is the most profitable, while Ashok Leyland has significantly lower profitability, indicating potential challenges in controlling costs or generating revenue.

• ROE: Ashok Leyland is the most effective in using shareholders' equity to generate returns, whereas Mahindra shows less effective management.

• ROCE: Tata Motors is the most efficient in using its capital to generate profits. Ashok Leyland indicates potential inefficiencies in capital utilization.

CONCLUSION:

Overall, Tata Motors emerges as the strongest performer in several key financial metrics, demonstrating good liquidity, moderate leverage, strong financial stability, and high efficiency and profitability. Mahindra shows strong efficiency and profitability but has concerning liquidity and slightly higher financial risk. Ashok Leyland displays the most conservative financial structure with low leverage but struggles with efficiency, liquidity, and profitability.

Tata Motors is positioned as the best overall performer, balancing risk with returns and efficiency, making it a relatively safer investment. Mahindra and Ashok Leyland have specific areas needing improvement, with Mahindra showing the most need for enhancing profitability and efficiency.

Tata Motors demonstrates a balanced performance across most financial metrics, showcasing strong profitability, efficiency, and financial stability. Despite high leverage, its high ROE and ROCE indicate effective management and a robust financial position.

Ashok Leyland excels in profitability and efficiency but faces significant liquidity challenges and moderately high financial risk due to its leverage. Improving liquidity management could enhance its overall financial health.

Mahindra presents a conservative financial structure with low leverage and good liquidity. However, it struggles with efficiency and profitability, indicating a need for strategic improvements in cost management and operational efficiency to enhance its financial performance.

Recommendations:

• Mahindra: Improve liquidity management to ensure better short-term financial health.

• Tata Motors: Maintain current strategies while monitoring leverage to avoid excessive financial risk.

• Ashok Leyland: Focus on enhancing operational efficiency and profitability through cost control and revenue optimization strategies.

CHAPTER 6: BIBLIOGRAPHY

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%20from%202024%20to%202031.

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A Long Internship Report On

"TAX AUDIT"

Submitted in the partial fulfilment of the requirement for qualifying Bachelor of Commerce in Banking & Accounting

Prepared By

Mr. Krutibash Tripathy

Registration No: - 220415140010

Semester - V

Academic Year 2022-25

Under the Guidance and Supervision of

CA Deepak Ku. Sahoo

Dr. Susant ku, Mishra

Chartered Accountant

External Guide

Internal Guide

Assistant Professor

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Submitted To



School of Management

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1 | P a g e

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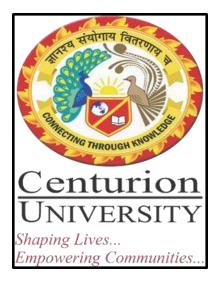
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CERTIFICATE FROM EXTERNAL GUIDE

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| of Mana Mana our o | anagement. Professio agement, Bhubanesw | nal Banking and Accounting, ar has undergone Internship fr | 20415140010, 3rd Year B. Com, Schoo Centurion University of Technology an om 07th May 2024 to 20 th Nov 2024 i ng the internship period his conduct wa |
| We v | vish him all the best f | or his future endeavours. | |
| | 8 Panda & Co. No- 330136E | For S Panda & Co. Chartered Accountants Firm Regd, No-330136E | COANDA & CO |
| Auth | orized Signatory | CA Deepak Kumar Sahoo Partner M. No-306992 | THE FED ACCOUNT |
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CERTIFICATE FROM INTERNAL GUIDE



This is to Certify that the investigation described in this report titled "TAX AUDIT" has been carried out by Mr. Krutibash Tripathy. During the Long Internship Project. This study was done in the organization "Centurion University" in partial fulfilment of the requirement for the degree of Bachelor of Commerce in (Banking and Accounting) of Centurion University of Technology and Management, Bhubaneswar Campus. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for this work are duly acknowledged.

Date: - 17.11.2024

Dr. Susant ku. Mishra

Assistant Professor Centurion University of Technology and Management, Bhubaneswar Campus

DECLARATION

I, Krutibash Tripathy, Registration no.- 220415140010 does hereby declare that this Project report submitted by me in partial fulfilment of the B. Com (Banking & Accounting) of 5th Semester School of Management, Centurion University of Technology and Management, Odisha is prepared and conceptualized by me and is not to be submitted to any other institution.

Date: 17th November, 2024

Place: Bhubaneswar

Krutibash Tripathy

B.COM (Banking & Accounting)

[220415140010]

ACKNOWLEDGEMENT

This dissertation would not have been possible without the guidance and the help of several individuals who in one way or another contributed and extended their valuable assistance in the preparation and completion of this report.

I would like to express my gratitude to **Centurion University of Technology and Management** for including internship program as a course which has provides an opportunity to gain practical working experience in the organization.

My sincere gratitude to **CA Deepak Kumar Sahoo, Proprietor of "S PANDA & CO."** for giving me a chance to do my internship under the Department of Accounts.

I would also like to extend my special thanks to the entire staff of **S Panda & Co.** for their full co-operation, guidance and support during my internship.

Lastly, I would like to thank my mentor Dr. Jyotirmayee Sahoo of "Centurion University of Technology and Management" for her valuable instructions and guidance during the Internship program.

Krutibash Tripathy

Place: Bhubaneswar

Date: 17.11.2024

CERTIFICATE

This is to certify that **KRUTIBASH TRIPATHY**, a student of "School of Management, Centurion University of Technology and Management, Bhubaneswar" has been successfully completed the Long – Term Internship Program (LIP) towards partial fulfilment of B.COM program from 16th May 2024 to 30th September 2024. The LIP report titled on "TAX AUDIT" at S PANDA & CO.

I wish him a successful and prosperous career ahead.

Date: 17th November,2024

Place: Bhubaneswar

Dr. Susant ku. Mishra

School of Management

ABSTRACT

1st chapter provides an overview of my internship experience in auditing, focusing on tax audits. It covers the key features and objectives of tax audits, the scope of the internship, and the methodology used to investigate the role of audit tools and procedures in identifying tax offenses. The internship provided valuable insights into audit processes, financial analysis, risk management, and the development of essential professional skills.

2nd chapter delves that the S PANDA & CO. is a Chartered Accountants firm established in 2019 by CA Deepak Kumar Sahoo and CA Sibasish Panda. The firm offers a variety of services including corporate advisory, valuation of fixed assets, taxation, legal and corporate law, and auditing. They have a strong client base and have completed projects for major companies in sectors like power, healthcare, and aluminium.

3rd chapter shows that the tax audit is a crucial aspect of financial compliance for businesses. It involves a thorough examination of financial records to ensure accuracy, completeness, and adherence to tax laws. Tax audits are mandatory for businesses exceeding specific income or turnover thresholds. Key features include verification of income and expenses, compliance with tax laws, identification of errors and fraud, risk mitigation, and enhanced credibility. The process involves various stages, from initial communication to final assessment. Taxpayers have specific rights and obligations during the audit process. Different tax forms, such as 3CA and 3CB, are used to report audit findings. Additionally, presumptive taxation schemes under sections 44AD, 44ADA, and 44AE offer simplified tax compliance for eligible businesses.

4th chapter outlines the provided data appears to be an analysis of your tax audit work during your internship at S PANDA & CO. It details the number of clients audited, their types (individual, firm, etc.), sections under which they filed (44AD, etc.), and other relevant information. The analysis highlights that a majority of your clients were businesses and most fell under the 1 crore to 5 crore turnover bracket. Finally, the conclusion section talks about the valuable experience you gained during the internship and the supportive work environment.

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<u>CHAPTER – 1</u>

1.1 INTRODUCTION

This report presents an overview of my internship experience in the field of auditing. The internship provided an invaluable opportunity to bridge theoretical knowledge with practical application, offering firsthand exposure to the auditing profession. Throughout this period, I gained insights into audit processes, financial analysis, regulatory compliance, and risk management, while working under the guidance of experienced professionals in the field. The purpose of this report is to document my learning experiences, tasks undertaken, challenges faced, and the skills developed during the internship. It aims to highlight the significance of auditing in ensuring transparency, accountability, and accuracy in financial reporting, as well as to reflect on how the internship has contributed to my professional and personal growth. The report is structured to cover the organizational background, objectives of the internship, the tasks assigned, and the methodologies used, followed by a discussion on the outcomes, lessons learned, and recommendations for future endeavours in auditing.

There are various kinds of audits being conducted under different laws such as company audit/TAX AUDIT conducted under company law provisions, cost audit, stock audit etc. Similarly, income tax law also mandates an audit of certain taxpayers called as 'Tax Audit'.

As the name itself suggests, tax audit is an examination or review of accounts of any business or profession carried out by taxpayers from an income tax viewpoint. It makes the process of income computation for filing of return of income easier.

Key Features of a Tax Audit:

Verification of Income and Expenses: Ensures accurate reporting of income and eligible deductions.

Compliance with Tax Laws: Checks adherence to all relevant tax regulations.

Identification of Errors and Fraud: Detects any discrepancies or fraudulent activities.

Risk Mitigation: Reduces the risk of tax penalties and legal issues.

Enhanced Credibility: A clean audit report improves the taxpayer's credibility.

Professional Expertise: Conducted by qualified Chartered Accountants.

Detailed Report: Generates a comprehensive report outlining findings and recommendations.

Mandatory for Certain Taxpayers: Required for businesses and individuals exceeding specific income or turnover thresholds.

Improves Financial Management: Encourages better financial record-keeping and planning.

Facilitates Tax Planning: Helps identify tax-saving opportunities and optimize tax liability. **11** | P a g e By understanding these key features, you can better appreciate the significance of a tax audit in ensuring tax compliance and financial health.

1.2 OBJECTIVE OF TAX AUDIT

Tax audit is conducted to achieve the following objectives:

- Ensure proper maintenance and correctness of books of accounts and certification of the same by a Chartered Accountant (tax auditor)
- Reporting observations/discrepancies noted by the tax auditor after a methodical examination of the books of account
- To report prescribed information such as tax depreciation, compliance of various provisions of income tax law, etc.
- Computation of tax and deductions becomes easy with auditing.
- The major role is to verify the information filed in the income tax return regarding income, tax, and deductions by the taxpayer.

These enable tax authorities to verify the correctness of income tax returns filed by the taxpayer. Calculating and verifying total income, claims for deductions, etc., also becomes easier.

1.3 SCOPE OF STUDY

The scope of this report on my audit internship encompasses the following areas:

Audit Processes and Procedures: Documentation of the audit procedures followed, including planning, risk assessment, testing, and reporting phases. Focus on specific audit techniques such as substantive testing, control testing, and analytical procedures.

Financial Statement Analysis: Examination of key financial statements, including the balance sheet, income statement, and cash flow statement. Identification and analysis of trends, anomalies, and material misstatements, if any.

Internal Controls Evaluation: Assessment of internal control systems, including the design and operational effectiveness of controls in areas like cash handling, accounts receivable, accounts payable, and payroll. Review of control weaknesses and potential risks to ensure compliance with established standards and best practices.

Risk Assessment and Management: Identification of areas with higher risk of financial misstatement or operational inefficiency. Evaluation of risk mitigation strategies implemented by the company.

Use of Audit Tools and Technology: Overview of audit software and tools used, such as Excel, ERP systems, or other auditing platforms. Analysis of how technology supports data analysis, sampling, and documentation in audit processes.

Professional Skills Development: Insights into the development of essential skills, including analytical thinking, attention to detail, teamwork, and communication. Reflection on how these skills were applied to meet internship responsibilities and contribute to audit objectives.

Limitations of the Internship Scope: Explanation of any limitations encountered during the internship, such as restricted access to certain information or departments, time constraints, or scope limited to specific audit areas.

1.4 METHODOLOGY

The purpose of the research is to investigate the role of tax audit tools and procedures and the effectiveness of finding tax offenses. For the purpose of this study, on June 2019, questionnaires were sent (manually and via email) to tax auditors of the Independent Authority for Public Revenue, various other audit tax agencies in Athens and Thessaloniki (the two largest economic centers of Greece). In Greece an approximate number of one thousand auditors are employed in state tax agencies. The sample consisted of 96 state tax auditors which are considered representative of the total population.

The objectives of the research were to interpret the changes of the last decade in tax audit and more specifically to the extent audit tools (Elenxis, Taxis, etc.) help to simplify procedures. In addition, an effort was made to identify the most frequent tax offences performed by the regulated companies as well as the difficulties of identifying them depending on each industry. For the purpose of homogeneous empirical research, the sample used relates to ADA auditors from the new body of controllers that make the most of the Elenxis system.

$\underline{CHAPTER-2}$

2.1 COMPANY PROFILE



S PANDA & CO.

The S PANDA & CO. is a Chartered Accountants firm established in 2019 by CA Deepak Kumar Sahoo and CA Sibasish Panda. Initially, the head office was located in Khandagiri, but it later moved to Delta Square and is now permanently settled in Jagmohan Nagar, Bhubaneswar. The exact address is Plot No. 1661/3808, Lake Valley Lane 8, Jagmohan Nagar, Bhubaneswar, Odisha, 751030. For inquiries, you can reach them via email at cadks1985@gmail.com.

2.2 VISION & MISSION

The vision and mission of S Panda & Co, Chartered Accountants, are to provide highquality services and innovative solutions to clients across various industries:

Vision: To provide world-class client service.

Mission: To deliver a consistently high level of professional expertise in assurance, taxation, corporate, and transaction advisory services.

S Panda & Co' values include: Trust, Integrity, Client focus, and social values.

The firm's success is based on the strength of its client relationships and the quality of its staff and partners.

2.3 SERVICES OFFERED:

Corporate Advisory Services:

Preparation of project reports for Term and Working Capital funding from banks and financial institutions, Credit and Loan Syndications, Public issue management for Companies, Corporate advisory services like Capital restructuring. Rehabilitation of sick industries, Mergers, Acquisitions, Identification of Strategic partners and Preparations of Corporate Strategies. Evolving Internal Control system for new and existing commercial concerns in the areas of Cash, Stores. Raw materials, Sales Debtors, Creditors establishing internal audit system.

Valuation of Fixed Assets:

The Company undertakes valuation jobs for various purposes relating to BIFR. Assets Transfer, Merger & Acquisitions, etc. The job includes the valuation of land, buildings, and plant & machinery, by visiting the place of assets and examining every relevant detail. The Firm under takes valuation for State Bank of India. ICICI Bank, United Bank of India etc.

Taxation Division:

Income tax planning for Public & Private Limited Companies. Govt Companies, Partnership firms, Individuals, HUF, Trusts, Cooperative Societies, Conversant with filing of return. assessment procedures, appeals etc., for various clients

Legal & Corporate Law:

Formation of Companies, handling Company Law formalities and procedures including CLBpetitions for various Companies.

Audit Division:

This division undertakes various types of audit assignments like

TAX AUDITs, Internal audits, Co-operative audits, Voluntary/ funded/ aided organization audits, Concurrent audit. Income & Inspection audit, Investigation audits etc.

Concurrent Audit:

Concurrent Audit of Private Sector and Public Sector Banks which is mainly handled by exbankers duly supervised by senior partners

2.4 CLIENT OFFICE ASSIGNED

The Firm has to its credit specialized jobs like:

a) Credit monitoring & due diligence for ICICI Bank for East & South India Comprising seven states.

Handling accounts assigned by ICICI Bank for conducting credit administration related work including due diligence in respect of credit facilities to small and medium entrepreneur segment customers including post sanction follow-up and also preparation of Appraisal Notes for CLB Accounts Also conducting Warehouse audit Microfinance audit works assigned by ICICI Bank.

- b) Credit appraisal for Loan against property and working capital facilities fast track for HDFC Bank. also, jobs for standard chartered Bank.
- c) Concurrent Audit of channel financing and field audit for standard chartered Bank.
- d) Field audit of distributors under channel financing scheme for HSBC bank including audit of factoring transactions and stock audit of distributors.
- e) Due diligence & inspection of working capital / term loans for development credit bank.
- f) Stock audit of dealers / Distributors for Kotak Mahindra Bank Ltd.
- g) Field audit of power trade accounts and stock audit for UTI Bank.
- h) Conducted concurrent audit of commercial branch, chamber, State Bank of India also empanelled for stock audit activities.
- i) Due Diligence on behalf of Adam Smith Institute for security and certification of VRS payment to state PSU.

SOME OF THE MAJOR ASSIGNMENT HANDLED:

Stallers Auditor to Indian Oil Corporation Limited (IOCL), one of the Leading Oil & Sax exploration companies of the World.

TAX AUDITors to Mahanadi! Coal Fields Ltd (MCL), one of the leading Goal Mining Company of the India and Odisha Mining Corporation Ltd (OMC), one of the leading Mining Industry in the Odisha.

TAX AUDITors to Oil India Limited (Oil), one of the leading Oil and Gas Exploration Companies of the world.

Central TAX AUDITors to Andhra Bank & Bank of India one of the leading nationalized banks of India.

TAX AUDITors to National Aluminium Company Limited (NALCO), one of the leading Aluminium manufacturing

Companies of the world.

TAX AUDITors to Manaksia Ltd., one of the leading downstream packaging Aluminium companies of India. $\$

Takeover of Penner Aluminium Ltd (A large Aluminium mill project cost INR 2000 million by the metal of Denmark)

Joint Venture with LIMAC, a Turkish company with Some Enterprise Ltd. (turnover INR 2170million from 2000-01) for road construction.

Bridge on a 301 basis on River Godavari Project cost INR 1100 million built by Navyuga Engineering Co. Ltd.

Annuity Project for Nellore Bypass by NYSE Infrastructure Ltd: Project cost INR 1600million.

Several Joint Ventures (foreign partners) for construction of Road for National Highway Authority of India.

Monitoring utilization of fund for several foreign funding agencies like Foster Patent Plan International, CARE OXFAM, NOVID, German Agro etc.

Viability study of M/s Raipur Alloys Ltd., Raipur, for their expansion project appointed by Union Bank of India Head Office.

Viability study of M/S Som Distilleries and Breweries Ltd appointed by Bank of Baroda

Viability study of Som Distilleries Pvt Ltd appointed by Bank of India. Public issue of shares of Manaksia ltd.

POWER SECTOR:

- 1. TP Central Odisha Distribution Ltd
- 2. TP Northern Odisha Distribution Ltd
- 3. TP Southern Odisha Distribution Ltd
- 4. TP Western Odisha Distribution Ltd

- 5. NTPC Limited
- 6. Orissa Power Transmission Corporation Limited (OPTCL)
- 7. Odisha Power Generation Corporation Limited (OPGC)
- 8. GRIDCO Ltd.
- 9. WESCO
- 10. NESCO

HEALTH CARE AND HOSPITAL SECTOR:

- 1. Kalinga Hospital Limited (Internal Audit).
- 2. OSL Health Care Pvt. Ltd., (Gurgaon)
- 3. Kar Clinic & Hospital Pvt. Ltd.
- 4. P.P.P Trust (Sri Sri Badada Eye Hospital)
- 5. Kanungo Institute of Diabetes Specialties Pvt. Ltd (KIDS)
- 6. OMS Hospital & TC Centre Pvt. Ltd (Shree Hospital)

ALUMINIUM INDUSTRY:

- 1. National Aluminium Co. Ltd.
- 2. Manaksia Ltd.
- 3. Orissa Extrusions Limited
- 4. Pennar Aluminium Company

CHAPTER - 3

3.1 THEORITICAL STUDY ON TAX AUDIT

Tax Audit is one of the important areas of practice for chartered accountants. The provisions



of section 44AB introduced in the year 1984 casts onerous responsibility on Chartered Accountants. With the changing times and Trade and Commerce becoming more complex, such responsibility is increasing every passing day. Over the years, the Institute of Chartered Accountants of India (ICAI) has been guiding its members through Guidance Notes, Technical Guides,

webinars etc. to update them regarding frequent changes in Tax Audit related requirements. ICAI being a regulatory body, also formed Taxation Audits Quality Review Board (TAQRB) to review the audit reports submitted by members to the Tax Authorities.

During the course of such review, the Board noticed certain reporting requirements which need specific attention of members. In order to bring awareness about the same, TAQRB of ICAI has taken the initiative to come out with this publication namely, 'Study on Compliances in Reporting in Tax Audit Report'. I appreciate and commend the efforts made by CA. Ranjeet Kr. Agarwal, Chairman, TAQRB of ICAI and CA. Abhay Chhajed, Vice-Chairman, TAQRB in bringing out this important publication. In Greece, tax control is a very important mechanism of the state, because it contributes to the compliance of businesses with the law, to the increase of public revenues and to the equality of citizens' participation in tax debts.

Most profitable companies are often targets of tax audits, which are the best sources of government additional taxes (Larina, 2005). Tax audit is currently at a critical stage in its development as there is a growing demand for audit services. Audit of taxpayers has been defined as the activity carried out by the tax authorities in order to detect whether there is a non-fulfilment of tax obligations (Das-Gupta and Gang, 1996). A tax audit is generally defined as the examination of whether a taxpayer has properly prepared his financial statements, has correctly assessed and submitted his tax liabilities and has fulfilled all his other obligations in accordance with the tax law system in general. In addition to the above, the concept of 'tax audit' also includes all the actions aimed at gathering the necessary information and evidence to properly evaluate the financial position of a company in order to obtain an accurate and complete picture of the financial activities of the company, its competence and scope of activity.

However, tax systems are not just a simple fiscal policy process for a country. The legal, political, organizational and socio-economic aspects must also be taken into account when adopting a tax system (Robbins, 2002). The key factors to tackle tax evasion and increase tax audit efficiency were found in matters of flexibility and effectiveness (Guyton et al.,2018). Moreover, the combination of reliable but simple and efficient procedures in a user-friendly system were found significant, similar to that of an auditor's training (general and specialized).

The purpose of this investigation is to properly reflect the views of the Independent Authority for Public Revenue auditors on the utility of audit tools, the complexity of the procedures, the legislation and the general difficulty in identifying tax offenses. To achieve the purpose of the work more fully and to better understand the data and data presented, the work consists of five chapters.

3.2 LITERATURE REVIEW

The concept of tax audit del Buey Torres (2004) conducted a tax audit. The purpose of this study is to provide insights on tax audit aspects, both private and public. The conclusions argue that the scope of a financial audit in the tax area should approach all non-compliant energy tax methods. Concerning the similarities of audit at international level, it is stated that external confirmations, computer systems and dynamic analysis are used to prove the financial position of the company. The results also suggest that the auditor is responsible for a financial fraud when he or she deliberately conceals information about it. Chatzipanagiotou (2010)'s research attempted to identify significant problems during the tax audit and to indicate that tax authorities should use simple and directly applicable practices. The proposed interventions focus on four areas that address the most effective use of human resources, the training of workers, the positive change of public opinion and the use of modern technology. In particular, the proposed practices mentioned in the research focus on:

- Changing organizational culture to serve the citizen / customer and increase efficiency and speed of operations.
- Providing citizens with instant access to existing electronic services.
- Effective and equitable use of human resources resulting from the application of modern practices and methods of personnel management and evaluation
- Providing education through distance learning and the use of experiences, special skills and skills.
- Adopt and adapt good practice internationally.
- Developing tax awareness through the introduction of tax and entrepreneurship lessons at all levels of education.
- Changing public opinion towards the positive and optimistic side that the state uses for the public interest.

One year later, Panas (2011) conducted a tax evasion survey to examine the behaviour and characteristics of taxpayers. The sample consists of 1969 people over 18 years old selected randomly. The results revealed that 25% of respondents will hide part of their income from tax authorities, given the likelihood, and the percentage is higher in groups of low-educated, entrepreneurs and unemployed. Six out of ten responded that in the past they had been given the opportunity to hide some of their income, but they did not. Another study examining the significant problem of tax evasion is conducted by Artavanis et al. (2012). Researchers have used an innovative method to estimate the extent of tax evasion and its distribution across different business sectors. The study was based on the idea that banks are adjusting to the financial environment of Greece and other countries with widespread tax evasion, lending based on estimates of real rather than household income reported. In addition to the above, it is noted that the average freelancer spends 82% of his declared income on loan repayments and in some areas such as financial services, doctors, lawyers, the rate exceeds 100%. In another recent study, Colon and Swagerman (2015) explored the motivations for participating in improved relationships within the tax control framework for multinational corporations in the Netherlands. The first part outlines the key principles for applying the tax audit framework for Dutch multinationals and the second part explores the incentives for enhanced participation by conducting research on the tax managers of these companies. The results of the research revealed that there are two key incentives for Dutch multinationals to engage in enhanced relationships: first, the received view of improving the organization's environment and second, the belief that this will be enforced by law in the coming years. Sinha (2007) studied audit productivity by evaluating the use of the metric "tax inefficiency per audit hour". The researcher has alternatively proposed "total tax scarcity and effort control function" as a measure-tomeasure control productivity and conducted an empirical analysis in 12 business industries, which showed that tax scarcity per hour is not a reliable metric and the proposed model. The study better explains the results of tax audits. From their side tax authorities should also consider ways to increase the indirect trust of taxpayers. Such measures as for example building a long-term relationship between a special tax officer and the taxpayer have a significant impact on compliance (Gangl et al., 2019). Nuredo et al. (2019) ascertain that the improvement of the support of the tax system techniques and the consciousness of the taxpayers have a correlation with the effectiveness of the tax audit. Moreover, Chalu and Mzee (2018) punctuate the need to have experienced and adequately trained auditors as well as an explicit institutional framework and concrete audit procedures in the tax audits. In another interesting study, Ho and Lau (1999) discuss changes related to tax control in a very critical economic environment such as that of Hong Kong. In June 1991, a new audit system, known as Field Audit, was introduced by the Hong Kong Department of Internal Revenue to increase the voluntary compliance of businesses with tax legislation. Field Audit staff was authorized to examine the validity of the information released by the companies, comparing their actual returns with those reported in tax documents and conducting on-the-spot checks.

3.3 PROCESS OF TAX AUDIT

There are two types of tax audit procedure:

- Verification at our offices, which is done remotely
- Verification at your establishment, which is done in person

Each auditor must follow a procedure in the case of an audit at your institution. It a process that takes place in several stages. Auditors are persons authorized by the Minister to exercise the powers and functions of audit. Actually, review under the Tax Administration Act. They are also authorized by the Minister to exercise the audit, review. As well as inspection powers under the Excise Tax Act and the Tax Administration Act. Upon request, an auditor so authorized must appear and show the document. That is signed by the Minister, attesting his status as auditor.

BEFORE THE AUDIT:

An auditor communicates with you or meets you in person and is clear.

It tells you the years or periods covered by the audit.

He asks for the relevant information and computer files. As well as the documents he needs to do his job. (On this subject, please consult the guide Preparation of electronic records registers [IN425]). To find out more about particularities related to each accounting software.

He plans a meeting with you and confirms it in writing. In the written confirmation, he specifies his coordinates and those of his manager.

DURING THE AUDIT:

It informs you of your rights and obligations and gives you the brochure. That is entitled Your Rights and Obligations with respect to a Tax Audit (COM-366).

It gives you an estimate of the duration of the audit.

Therefore, it draws up a preliminary list of things. To check and makes sure you understand their scope and extent.

He keeps you informed of the progress of the audit. Also, if an extension proves necessary, he informs you. He carries out his mandate as soon as possible.

Note: When you are subject to a tax audit. It is in your best interest to clarify with the auditor any points of contention or outstanding issues. The duration of the verification could be shorter.

AFTER THE VERIFICATION:

Depending on the case, it gives you a draft contribution and additional documents for discussion. He explains the proposed changes and answers your questions.

A period of 21 days is generally granted for you to send to the auditor. Any new information likely to modify the draft assessment. Thereafter, he will review the information you have provided. Then will make the necessary adjustments, including any repayments, if any.

He advises you to close the file. If it has detected nonconforming elements, it recommends changes to be made in the future.

It tells you how to exercise your remedies, if any.

It remains available to provide you with any additional explanation. By following the issuance of the notice (s) of assessment resulting from the proposed assessment.

3.4 TAX FORMS

All In One Tax Compliance Checklist for Ay 2022-23 (ITR Due Dates, Tax Audit, Presumptive Tax)

SEC 44AB – TAX APPLICABILITY AUDIT FOR FY 2021-22 (AY 2022-23)

Mandatory For Tax Audit:

- Any person carrying on BUSINESS whose,

Total Sales/ Gross receipts Exceeds 1 Crore in the FY

Whereas if Cash Transactions (Receipts & Payments) does not exceed 5% of the total transactions threshold limit of turnover is increased to 10 Crores.

What happens if a person is required to get his accounts audited under any other law?

For e.g. A company is mandatorily required to get its accounts audited under Companies Act. In such cases it is sufficient if such person gets its accounts audited.

The Tax Auditor shall furnish his audit report in a prescribed form which could be:

- Form 3CA A person who is required to get its accounts audited under any other law (e.g. Company)
- Form 3CB A person who is required to get its accounts audited under Income Tax Act (threshold Limit)

Along with either of the forms mentioned above, the tax auditor shall also furnish Form 3CD which forms part of the audit report.

PRESUMPTIVE TAXATION APPLICABILITY FOR FY 2021-22 (AY 2022-23)

Sec 44AD – Presumptive Taxation for Persons carrying on eligible business:

The features of presumptive taxation u/s.44AD are:

- Any resident individual/HUF/Firm (LLP not covered) who is carrying on eligible business whose total T/O / Gross receipts in the FY does not exceed 2 Crores and has not claimed deductions u/s. 10A,10AA,10B,10BA or deduction in respect of certain incomes under Chapter VIA
- Eligible business means any business other than the business of,
 - a) Plying, leasing or hiring goods carriages covered u/s. 44AE
 - b) Agency
 - c) Commission or Brokerage
- The main advantage of presumptive taxation is that neither maintenance of accounts is required nor audit of accounting records.

Therefore, an eligible assessee who wishes to opt for presumptive taxation as mentioned above shall declare:

- ▶ Net income at 8 % of the total turnover or gross receipts.
- > Net income at 6 % of total T/O or gross receipts in case of digital receipts.
- > Any deductions from Section 30 to 38 deemed to have been already provided for.
- > No deduction for depreciation allowed.

When an assesses declares profits on presumptive basis it shall follow for at least 5 consecutive years. If assesses fails to do so presumptive benefits will be lost & assesses cannot opt for presumptive taxation for subsequent 5 years. If assesses fails to declare profits on presumptive basis for any of the five succeeding assessment years & whose total income exceeds the basic exemption limit it shall be required to maintain account &get them audited 44AB of the Act.

Sec 44ADA – Presumptive Taxation for Persons carrying on Eligible Profession

The features of presumptive taxation u/s.44ADA are:

Any resident individual/HUF/Firm (LLP not covered) who is engaged in profession referred u/s. 44AAand whose total Gross receipts in the FY does not exceed 50 Lakhs.

The main advantage of presumptive taxation is that neither maintenance of accounts is required nor audit of accounting records.

Therefore, an eligible assessee who wishes to opt for presumptive taxation as mentioned above shall declare \succ Net income at 50 % of the gross receipts

- Any deductions from Section 30 to 38 deemed to have been already provided for
- No deduction for depreciation allowed

When an assesses opts to pay tax under Sec 44ADA but claims profits & gains from profession less than 50 % of gross receipts & whose total income exceeds the basic exemption limit it shall be required to maintain accounts & get them audited u/s. 44AB of the Act.

Sec 44AE – Presumptive Taxation for Persons carrying on business of plying, hiring or leasing goods carriages

Any person carrying on the business of plying, hiring or leasing goods carriage & does not own more than 10 goods vehicles at any time during the previous year can opt for this scheme.

The main advantage of presumptive taxation is that neither maintenance of accounts is required nor audit of accounting records.

Net income shall be calculated in case of Heavy goods vehicle - Rs. 1,000 per ton of gross vehicles weight for every month or part of month owned by taxpayer \setminus Other goods vehicle - Rs.7,500 per month or part of month owned by taxpayer

Part of month would be considered as full month Heavy goods vehicle means any goods carriage whose gross vehicle weight exceeds12,000 Kgs. (12tonnes)

Any deductions from Section 30 to 38 deemed to have been already provided for no Deduction for depreciation allowed in case of partnership firm deduction of remuneration & interest to its partners u/s.40(b) is allowed.

$\underline{CHAPTER-4}$

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4.1 DATA ANALYSIS & FINDING

These are the list of Clients that I have Audited of Individual, Partnership Firm, Business & Company.

A. Individual Assesses:

- Pramod Acharya
- Avinash Sahoo
- Soumya Ranjan Lenka
- Sunil Kumar Patra

B. Partnership Firm:

- MERDA
- CHITRADA
- BAISINGA

C. Business:

- Spark Furniture
- Aarobi Enterprises
- Sun Public School

1. Total Tax Audit done by myself in the firm:

| Audited By | Total Tax Audit | Percentage |
|------------|-----------------|------------|
| By Me | 18 | 20.2247191 |
| Others | 71 | 79.7752809 |
| Total | 89 | 100 |



- Analysis The chart indicates that there are a total of 89 tax audit assessments.
- **Interpretation** I've audited and filed tax returns for 19 clients during the financial year 2022-2023 and the assessment year 2023-2024.

2. Types of Assesses I had Audited:

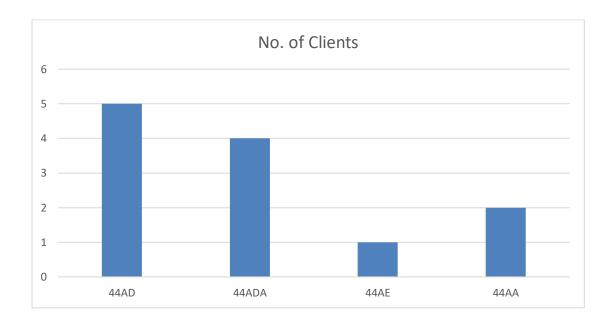
| Types | No. of Clients | Percentage |
|------------|----------------|------------|
| Individual | 9 | 50 |
| Firm | 3 | 16.66667 |
| Business | 5 | 27.77778 |
| Company | 1 | 5.555556 |
| Total | 18 | 100 |



- **Analysis** The chart indicates that there are a total of 18 clients, which include individuals, firms, businesses, and companies.
- **Interpretation** The majority of my clients are businesses, which I audited according to Section 44AD of the Income Tax Act, 1961.

3. In this Analysis shows that the Section wise Tax Audit of Clients:

| Section | No. of Clients | Percentage |
|---------|----------------|------------|
| 44AD | 5 | 41.66667 |
| 44ADA | 4 | 33.33333 |
| 44AE | 1 | 8.333333 |
| 44AA | 2 | 16.66667 |
| Total | 12 | 100 |



Analysis - Based on the chart, I've audited 12 clients. Of these, 5 are businesses under Section 44AD, 4 are professionals, 1 is a small business engaged in goods transportation, and 2 are under Section 44AA.

4. This Analysis is about Clients Data Provided for Auditing of Books of Accounts:

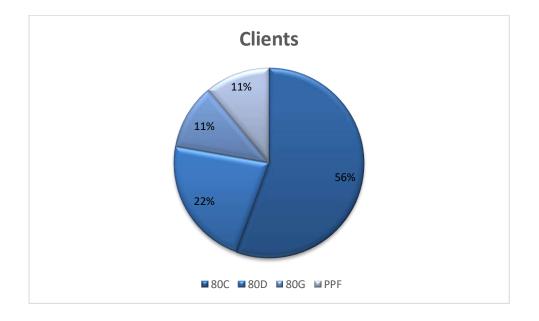
| Books | Clients | Percentage |
|-----------|---------|------------|
| Cash Book | 2 | 11.11111 |
| Bank Book | 12 | 66.66667 |
| Tally | 4 | 22.2222 |
| Total | 18 | 100 |



- **Analysis** The chart indicates that clients are providing data for auditing and preparing financial statements for tax audits.
- Interpretation Many clients are providing their cash books and bank books to prepare financial statements.

5. Clients eligible for Deduction Under:

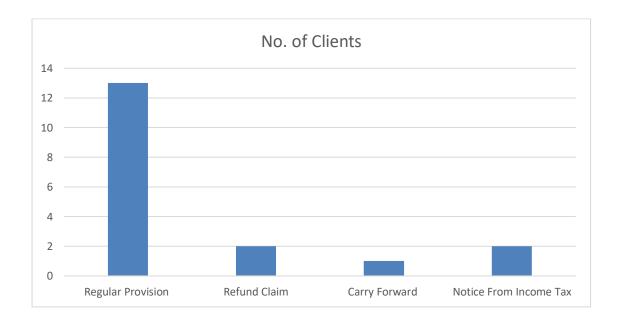
| Deduction | Clients |
|-----------|---------|
| 80C | 5 |
| 80D | 2 |
| 80G | 1 |
| PPF | 1 |
| Total | 9 |



- **Analysis** Many clients are providing their cash books and bank books to prepare financial statements.
- **Interpretation** Many clients are eligible for the 80C tax deduction, which includes life insurance premiums.

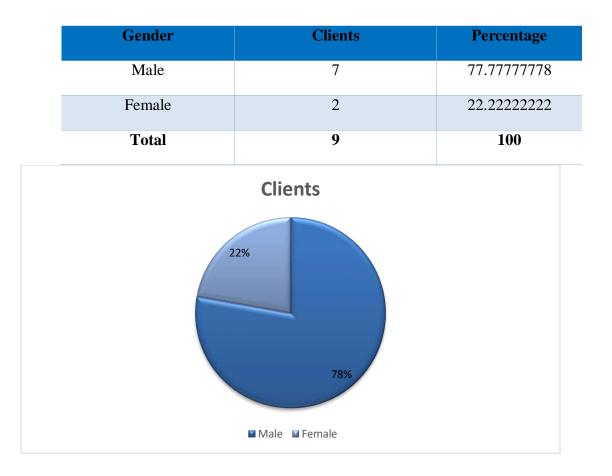
6. For what reason clients doing Tax Audit:

| Particular | No. of Clients | Percentage |
|------------------------|----------------|-------------|
| Regular Provision | 13 | 72.22222222 |
| Refund Claim | 2 | 11.11111111 |
| Carry Forward | 1 | 5.555555556 |
| Notice From Income Tax | 2 | 11.11111111 |
| Total | 18 | 100 |



- Analysis The chart indicates that clients typically conduct tax audits for Regular Provisions only.
- Interpretation At most, 13 clients are filing under tax audit by regular provision.

7. Analysis Data Base According to Gender Basis:



- Analysis Based on the chart, the analysis indicates that more than 77% of respondents are male, while 22% are female.
- Interpretations The majority of male clients are filling out their ITRs.

8. This data is about Occupation of clients

| Occupation | No. Clients | Percentage |
|------------|-------------|------------|
| Business | 7 | 70 |
| Profession | 2 | 20 |
| Company | 1 | 10 |
| Total | 10 | 100% |



- Analysis The chart analyses that 70% of the data is related to Business, 20% to Profession, and only 10% to Company Clients.
- **Interpretation** The interpretation suggests that the majority of clients come from business.

9. Data base according to turnover:

| Turnover | No. of Clients | Percentage |
|-------------------|----------------|------------|
| Less than 1 Crore | 1 | 10 |
| Above 1 Crore | 4 | 40 |
| Below 5 Crore | 4 | 40 |
| Below 50 Lakhs | 1 | 10 |
| Total | 10 | 100 |



- Analysis Based on the chart, we can analyze that only one client has less than one crore, four clients have more than one crore, four clients have under five crores, and one client has under five lakhs.
- Interpretation Most clients have a turnover between 1 crore and 5 crores.

4.2 CONCLUSION

The experiences and knowledge I gained during my internship at S PANDA & CO. have significantly broadened my career opportunities. I was trained to seize opportunities and develop my skills, and I also learned about organizational behaviour, which is a crucial aspect of both personal and professional development.

At S PANDA & CO., I had the opportunity to conduct audits for various types of companies, including dormant, active, legal entities, and those requiring bookkeeping services. The work environment was less stressful, and the staff was supportive and always willing to help with any questions. I am extremely grateful for this firm for providing me with such a valuable internship experience.

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A Summer Internship Report on

"RECRUITMENT AND SELECTION PROCESS IN JOBSKUL CONSULTING PVT. LTD"

Submitted in the partial fulfilment of the requirement for qualifying

Master of Business Administration (M.B.A.)

Prepared By

SK. Mohammed Sajid Ali

Reg No.230402100009

Batch: - 2023-2025

Specialization: - HR and Finance

Under the guidance and supervision of

MR. Sitansu Mishra External Guide Dr. Swetalina Mishra Internal Guide

For the Academic year 2023-2025 Submitted to School of Management



CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT BHUBANESWAR, ODISHA, 2024



School of Management Bhubaneshwar

CERTIFICATE

This is to certify that MR. SK. Mohammed Sajid Ali has sucessfully completed his Intership project work entitled "RECRUITMENT AND SELECTION PROCESS IN JOBSKUL CONSULTING PVT. LTD" In partial fulfillment of the requirement for the completion of Master of Business Administration (M.B.A) in HR and Finance specialization prescribed by the School of Management, Centurion University of Technology and Management, at Bhubaneswar campus, Odisha.

From : - 05/06/24 to 5/08/24.

This Internship project is the record of the authentic work carried out during theacademic year 2023-2025.



CERTIFICATE

This is to certify that MR. SK. Mohammed Sajid Ali a student of M.B.A. (HR and Finance)from School of Management, Centurion University of Technology and Management, Bhubaneshwar, Odisha has successfully completed the long internship program in HR with us for 60 days from 05/06/24 to 05/08/24 was found to be punctual, hardworking and inquisitive.

We wish him every success in his life.



INTERNSHIP CERTIFICATE

DESPL/2024/0506_0508_CIO2 DESPL/2024/0508_CIO2 DESPL/2024/0508_CIO2

 O - OUTSTANDING
 B - GOOD

 E - EXCELLENT
 C - AVERA

 A - VERY GOOD
 D - NEED I

B - GOOD C - AVERAGE D - NEED IMPROVEMENT Sitansu Mishra Founder | MD & CEO Jobskül Consulting Services Pvt Ltd An Entity under - The Shine Group

Student's Declaration

I hereby declare that my summer internship entitled "RECRUITMENT AND SELECTION PROCESS IN JOBSKUL CONSULTING PVT. LTD" submitted by me as a partial fulfillment for the completion Master of Business Administration (M.B.A.) to School of Management, Centurion University of Technology and Management, Bhubaneswar, Odisha is exclusively prepared and conceptualized by me is not submitted to any other institution or published anywhere. This report is the reflection of original and genuine work carried by me during my summer internship program at "JOBSKUL CONSULTING PVT. LTD".

Name- SK. Mohammed Sajid Ali Regd No. -230402100009 Branch-M.B.A. (HR and Finance)

Acknowledgement

I SK. Mohammed Sajid Ali hereby would like to express my heartful thanks to my Internal guide Dr. Swetalina Mishra as well as my External guide MR. Sitansu Mishra who gave me this golden opportunity to do this project on the topic "RECRUITMENT AND SELECTION PROCESS IN JOBSKUL CONSULTING PVT. LTD" which helped me a lot in doing research, know new things and develop myself.

I deem it a privilege to thank our honorable Dean Academics Dr. Ansuman Jena Sir and our respected HOD Dr. Girija Nandini Mam for giving me this opportunity to do the internship, which has been a very valuable learning experience. I wish to thanks all respondents from the company who spent their valuable time in discussing with me and giving valuable data. My sincere and heartfelt thanks to all the teachers at the department of School of Management for their valuable support and guidance. I would also like to thank my parents and friends who helped me a lot in finalizing this project within time frame.

Name- SK. Mohammed Sajid Ali Regd No. -230402100009 Branch-M.B.A. (HR and Finance)

Abstract

I am SK. Mohammed Sajid Ali a student of M.B.A. (HR and Finance) specialization from School of Management, Centurion University of Technology and Management, Bhubaneswar. I have done my Summer Internship project report on "RECRUITMENT AND SELECTION PROCESS IN JOBSKUL CONSULTING PVT. LTD" at "JOBSKUL CONSULTING PVT. LTD". I have been working on the areas related HR where I learned and gained a lot of good experience in HR. This report explains all about Recruitment and Selection activities that are being engaged by me into. To achieve this objective, I have been working on them with the guidance of my external guide MR. Sitansu Mishra. This report will give you a brief on the Jobskul and the activities of Recruitment and Selection process.

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CH-1 INTRODUCTION

Recruitment and Selection is an important operation in HRM, designed to maximize employee strength in order to meet the employer's strategic goals and objectives. In short, Recruitment and Selection is the process of sourcing, screening, shortlisting and selecting the right candidates for the filling the required vacant positions.

Recruitment is the process of attracting the most suitable people for the position, selection is the process of choosing the best person for the position, and induction is introducing the person to the position. This module describes a series of well-tested steps to help you identify the right person, to ensure he or she will fit well with your farm business, and to meet the various legal obligations of an employer.

Background of Study:-

There is no doubt that the world of work is rapidly changing. As part of an organization then, HRM must be equipped to deal with the effects of the changing world of work. For them this means understanding the implications of globalization, technology changes, workforce diversity. Changing skill requirements, continuous improvement initiatives contingent workforce, decentralized work sites and employee involvement are the issue for confront. Now it is a big challenge for the HRM to support the organization by providing the best personnel for the suitable position in shortest possible time. Start with recognizing the vacancies and planning for them is a great task. Moreover selecting attracting the suitable candidates and selecting the best person in time is a challenge.

The cost of the recruitment is significant. So, proper planning and formulate those plan is the task that require more focus and improvement. Equal opportunity and sourcing is also a vital part. Realizing this need we tried to find the difference and similarities between theoretical aspects with the practical steps taken by the company. We took an attempt to demonstrate the feature for the further improvement.

1.1 RECRUITMENT AND SELECTION PROCESS: A CONCEPTUAL STUDY Recruitment & Selection Process in HRM:

Recruitment and Selection process is defined as the process through which the best individuals are selected among a pool of applicants for particular positions of job. Mostly managers consider selection process as one of their critical decision functions in the organization. In selection process, the managers actually try to match knowledge, skills & abilities of the applicants with the recruitments of the jobs. There is no single selection process that can be considered as standard one for all the organizations.

FACTORS EFFECTING RECRUITMENT AND SELECTION PROCESS:

Recruitment and Selection Process is supported by a standard and permanent process of screening. However in some cases the screening process cannot simplify the selection process because there are certain other factors that influence the selection process. These factors are the environmental factors and are as follow:

- Legal Considerations: Human Resource Management is influenced by the court decisions, executive orders & legislation. The management of the organization should use the legally defensive selection tools in the selection process.
- Speed of decision making: The recruitment and selection process is directly influenced by the available time to make the decision of selection.
- Organizational Hierarchy: Recruitment and Selection process varies according to the filling posts of different levels of hierarchy in the organizational structure.
- Applicant Pool: The recruitment and selection process is also influenced by the number of applicants for a particular job.
- Type of Organization: The type of the organization like government organization, private or non-profit organization etc, also affects the selection process for the hiring individuals.

- Probationary Period: Certain organization adopts the procedure of probation period in the selection process to check the potential of the individual on the basis of his performance.
- Selection Criteria: In most of the cases the applicants are selected on the basis of following factors or criterion:
 - Education
 - Competence
 - Experience
 - Skills & Abilities
 - Personal Characteristics

In way the applicant that best fits the above criterion is selected rather the one that has extraordinary skills or over as well under qualified because in such case the later selected person would not properly adjust in the organization.

STEPS INVOLVED IN RECRUITMENT AND SELECTION PROCESS IN HRM:

In typical cases, the selection process starts with the preliminary interview after which the applicants for the employment are filled by the candidates. The candidates pass through a number of selection tests, interviews of employment and background check and references. The candidates that are successful in all the previous steps get physical examination test by the company and if the results are satisfactory, they are selected. There are several internal and external factors before making a final decision of selection. Following are the standardized steps of selection process:

1. Initial Screening:

Generally the Selection and the Recruitment Process start with the initial screening of applicants so that the unqualified ones are drop out at the initial stage. Initial screening is helpful to save the time, cost and effort of the selection committee in the following steps of the selection process. In this step certain general questions are asked from the applicants.

Sources used in the Screening Effort:

The main source of initial screening is the curriculum vitae of the applicant along with the

job application. Following information in the above mentioned documents.

- Education and Employment History
- Evolution of Character
- Evolution of job performance

Screening Interviews:

Screening interviews are employed to

• To verify the accuracy and validity of the information given in the curriculum vitae of the applicant.

• The duration of these interviews is quite short.

Advantages of successful screening:

When the initial screening step become successful, the removing applicants does not proceed to the next step of the selection process because they do not meet the minimum recruitments. Secondly the selection costs of organization are much reduced through proper screening of the applicants.

2. Application Blank:

The person's application for employment is formally recorded in the shape of application blank. In the next step of the selection process, an application form for the employment is completed by the prospective applicant. The information contained in the application blank differ from one organization to another organization and in job posts, it may very even within the same organization.

3. Pre-employment Test:

The physical and mental abilities, knowledge, skills, personal characteristics and other aspects of behavior can be effectively measured through the pre-employment tests. For this purpose there are hundreds of test can measure the different aspects of human behavior. The advantages of application of tests in the selection process is that it can ensure the potential and qualified candidate selection from a pool of applicants for a job.

Kinds of Pre-employment Tests:

As individuals varies on the basis of cognitive abilities, job knowledge, vocational interests, psychomotor abilities and personality etc. So, all these factors are measured through a set of

different pre employment tests which are as follow:

Cognitive Aptitude tests:

In this test ability to learn and perform a job by an individual is judged. The abilities related to job are as follow:

- Verbal
- Reasoning
- Numerical
- Perceptual Speed
- Spatial

<u>Psycho – Motor Ability Test:</u>

In this test, the coordination, strength and dexterity of an individual is judged. Other abilities to routine office jobs and production jobs can also be measured through these tests.

Job Knowledge Tests :

This test is used to measure the knowledge of the person about the duties of particular job.

Work Sample Tests :

A set of tasks that represent a job are identified in this test through which the productivity level, ability to face adverse conditions by the applicants are judged.

Vocational Interest Test:

This test identifies the occupations that are preferred by candidate and that can provide maximum satisfaction.

Personality Test :

These tests are not considered to be reliable and valid as compared to other pre-employment tests because these tests require external psychologist who interprets the result of the subjectively.

Drug and Alcohol Tests:

For the security, productivity and safety of the workplace drug testing programs are used as pre employment tests.

4. Job Interviews:

In the interview, the interviewer and applicant exchange information in order to achieve a goal through conversion. The employment interviews are conducted during the selection process through proper planning. The pleasant location of the interviewing place is selected and the interviewer has the good personality with empathy to communicate and listen effectively. A job profile must be prepared on the basis of job description before conducting interview.

- Occupational Experience
- Academic Achievement
- Interpersonal Skills
- Personal Qualities
- Organizational Fit

Types of Interviews:

The interviews are generally categorized into the following three types.

Unstructured Interview ;

In unstructured interviews open ended questions are asked from the applicant in order to perform probing. It is generally non-directive in nature and applicant is encouraged to give lengthy answers.

Structured Interview:

In structured interview, a list of related questions associated to particular job are asked from each applicant in a consistent manner. It is directive or patterned in nature and includes the following four kinds of questions:

- Situational Questions
- Job Knowledge Questions
- Job-Sample simulation Questions
- Worker Recruitment Questions

Mixed Interview:

It is a special kind of structured interview in which specially designed questions are asked from the applicant to probe his past behavior in specific situations. It does not include the self-evaluative and hypothetical questions and inhibits to judge the personality of the applicant. The candidates are rated on the basis of their responses in the light of the bench marked answer of successful employees.

Methods of Interviewing

Following are the main ways of conducting interviews.

01-One-on-One Interview

02- Group Interview

03-Board Interview

04-Stress Interview

5. Back Ground Checks:

The accuracy of the application form of the candidate is verified through reference and former employer. The educational, criminal record and legal status to work are verified. Personal reference of applicant of applicant are contacted to confirm the validity and accuracy of the provided information. Effort is made to know the past behavior of the employees to the employees to that the future behavior can be predicted from it. Background checks assist the selection committee in dropping the applicant that have past insubordination issues, attendance problem, theft or special behavioral problems. The level of responsibility of the new job directs the intensity of the background investigation.

6. <u>Conditional Job Offer:</u>

After going through all the previous steps of selection process, there comes the most important step of the selection process, there comes the most important step of the selection process in which the decision of hiring is made. The applicant that best meets the requirements of the job is selected. At start conditional job letter is issued which must be followed by medical exam.

7. Medical Exam :

When the conditional job letter is issued the next step of the selection process starts in which the physical/medical examination of the selected candidate is conducted. The medical exam of the candidate is essential to check either he takes the drugs or not. If he passes the exam, he would be finally selected for the job.

8. <u>Final Selection Decision:</u>

After passing the medical exam by the candidate, the final offer for the job is made to the candidate by the relative department.

<u>1.2 Objectives of the study</u>:

To know overall about the Company of JOBSKUL. The objective of my study is to understand and critically analyze the recruitment and selection procedures at JOBSKUL.

- 1. To understand the process of recruitment.
- 2. To know the sources of recruitment at various levels and various jobs.
- 3. To critically analyze the functioning of recruitment procedures.
- 4. To identify the probable area of improvement to make recruitment procedure more effective.

1.3 Scope of the study:

The benefits of the study for the researcher is that it helped to gain knowledge and experience and also provided the opportunity to study and understand the prevalent recruitment and selection procedures.

The key points of my research study are:

- i. To study the fact about the JOBSKUL as a Group.
- ii. To analyses the recruitment policy of the organization.

iii. To Understand and analyze various HR factors including recruitment procedure at JOBSKUL.

iv. To suggest any measures/recommendations for the improvement of the recruitment procedures.

v. It extends to the whole Organization. It covers corporate office, sites and works appointments all over India.

The report deals with the recruitment and selection process in terms of theoretical point of view and the practical use. The study will allow learning about the recruitment and selection issues, importance, modem techniques and models used to make it more efficient. The study will help to learn the practical procedures followed by the leading organizations. Moreover the study will help to differentiate between the practice and the theories that direct to realize how the organization can improve their recruitment and selection process.

1.4 Limitations of the research:

The main limitation of the study is the collection of information. Because most of the information are confidential. So they don't want to disclose them. And I am not able to show any forms which they use in the time of joining or we use to upgrade the files.

1.5 Research Methodology:

Research methodology is a way of explaining how a researcher intends to carry out their research. It's a logical, systematic plan to resolve a research problem. A methodology details a researcher's approach to the research to ensure reliable, valid results that address their aims and objectives. It encompasses what data they're going to collect and where from, as well as how it's being collected and analyzed. A research methodology gives research legitimacy and provides scientifically sound findings. It also provides a detailed plan that helps to keep researchers on track, making the process smooth, effective and manageable. A researcher's methodology allows the reader to understand the approach and methods used to reach conclusions.

The research required for gathering the required information given in this report is both from Primary and Secondary Sources.

- **1.1.1. Process of research**: It is by Observation, Learning, Practicing and Development method. By working as an HR Intern at Jobskul Consulting Pvt.Ltd. I have been assisting in Recruitment and selection processes.
- **1.1.2. Process of Analysis:** By working and assisting as an HR Intern in the company and analyzing the work and its need for the company. By doing survey in questionnaire method by asking questions as well as in google forms from some of the employees working at Jobskul.

1.2.4.Usage of Data: The information collected is well utilized for practical knowledge on the concept of work done and better understanding of work done in an Organization.

1.2.5.Method of collecting data:By doing survey on the topic we worked on from the employees of the company. The data was collected by Primary method of Data Collection i.e., by questionnaire method. Secondary Data was collected from web sites, going through the records of the organization, etc.

1.2.6.Time spent for Research: 60 days working at the Organization.

1.2.7. Sample Design: A complete interaction and enumeration of all the employees of JOBSKUL was not possible so a sample was chosen that consisted of 20 employees.

<u>1.6 RESEARCH DESIGN</u>:

A research design is the specification of methods and procedure for acquiring the information needed to structure or to solve problems. It is the overall operation pattern or framework of the project that stipulates what information is to be collected from which source and be what procedures.

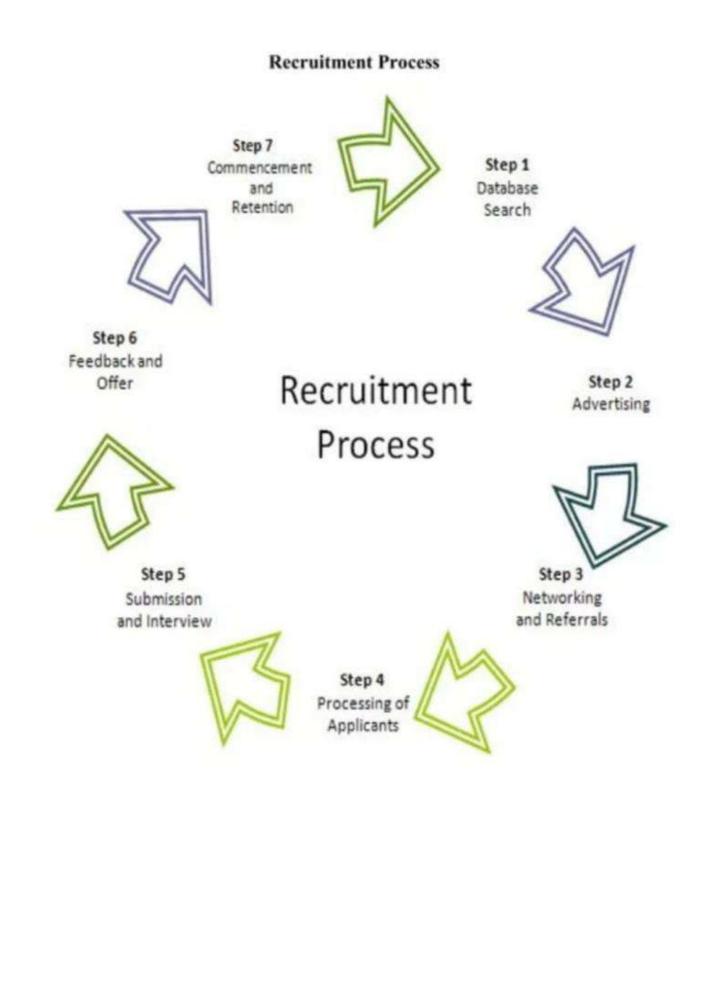
"A research design is the arrangement of the condition for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure"

Design Decision happen:

- 1 What is study about?
- 2 What is study being made?
- 3 Where will the study be carried out?

What type of data is required?

- 5 Where can the required data be found?
- 6 What will be the sample design?
- 7 Technique of data collection.
- 8 How will data be analyzed?



1. Client need assessment.

- Define objectives and specifications.
- Understand client's business and culture.
- Understand the job/position specifications.
- > Understand roles and responsibilities of the prospective candidate

2. Candidate Identification

- > Develop a search plan and review with the client.
- ➢ Identify target sources.
- Extensive organization mapping, research & database search of the profile.
- > Provide status report to client about the available talent pool.

3. Candidate assessment and Presentation

- Screen and evaluate candidates.
- Personal Interviews with Candidates wherever possible assess skills, interest level and cultural fit.
- > Discuss the shortlist with the client and send resumes.

4. Candidate interview, selection & Presentation of Offer

- ➢ Facilitate interviews with the client.
- ➢ Obtain feedback.
- Participate in decision making process.
- > Provide inputs on candidate's desired compensation.

5. Closure & Follow up

- Negotiate offer acceptance.
- Execute Reference check, Compensation & Job Level Discussions.
- > Coordinate Joining Formalities and on boarding as per predefined date.
- Closing review to understand client's level of satisfaction.

Telephonic Interview Questions:

- ➤ Tell me about yourself?
- Tell me about your job profile?
- ➤ What is your Total experience?
- > How much is your relevant experience in specific job role?
- ➢ How much current CTC, you're getting in current organization?
- ➢ How much you're expecting form new organization?
- > Tell me about your highest educational qualifications?
- > Are you able to relocate if you are selected?
- > How the notice period you required if you are selected?
- > Why did you want to resign from your previous job?
- > Are you holding any offer in your hand?

CH-2 LITERATURE REVIEW

Recruitment and selection is the most important activity in organizations since it directly affects the quality of human capital.

The process, referred to as recruitment and selection, involves attracting, screening, and selecting the most qualified individuals for a specific job role. A good recruitment and selection process leads to better organizational performance, increased employee satisfaction, and reduced turnover.

Related Works:

Today's knowledge economy very much depends on the value created by the human resource of an organisation. In such a highly competitive environment, organisations have started to pay much attention to the recruitment and selection process, as employees form their main asset. However, the critical factors involved in the employee selection process is not well studied. Previous studies on the recruitment and selection process have been performed mainly to study the performance of the employees and the criteria attracting the right talent leading to employee retention and organizational efficiency. The distinction of this paper is that it studies the existing recruitment and selection process adopted by tertiary and dual education sectors in both urban and regional areas within Australia. The purpose of this research is to conduct an empirical study to identify the critical aspects of the employee selection process that can influence the decision based on different perspectives of the participants such as, hiring members, successful applicants as well as unsuccessful applicants. Various factors such as feedback provision, interview panel participation and preparations, relevance of interview questions, duration and bias were analysed, and their correlations were studied to gain insights in providing suitable recommendations for enhancing the process.

Rozario, S. D., .et al. (2019)

This research is based on the pure and practical facts which the HR personnel's deal with in their daily work routine, either it is regarding to salary issues, personal issues or regarding any form of change in the staff's own contracts or anything regarding to job and organizations requirements. The purpose of the research was to identify the problems relating to the recruitment and selection methods and sources used in different ways by organizations. The finding of the research was merely or purely based on the opinions and results from the Human Resource Department of English Heritage. To provide the best available information and research materials on the different procedures adopted by organizations on the recruitment and selection methods and sugre to different executives in this field to provide us with the results based on that questions and a questionnaire was used in it. The feedback from the questionnaire has findings which are based on the primary and secondary researches. This Research study includes the feedback from the HR personnel's from the Organization's and my

own research findings from previous and primary reports. This research is very practical study which provides further insights for academics and managers of both large and small organizations.

Kamran, et al. (2015)

In today's hyper competitive business environment employees are a source of competitive advantage. It is absolutely critical for businesses to hire the right people, with the right skills, right knowledge, right attributes, at the right time, for the right job. The recruitment and selection process has become one of the key processes determining the success of an organization. This paper examines the recruitment and selection process and the latest trends concerning recruitment and selection. The paper consists of three sections. The first section defines the recruitment and selection process in its entirety. It examines and defines the various phases and sub phases comprising recruitment and selection. The second section explores best practices associated with recruitment and selection process. The final section lists the latest trends concerning recruitment and selection.

Chungyalpa, et al. (2016)

This study proposes a group decision support system (GDSS), with multiple criteria to assist in recruitment and selection (R&S) processes of human resources. A two-phase decision-making procedure is first suggested; various techniques involving multiple criteria and group participation are then defined corresponding to each step in the procedure. A wide scope of personnel characteristics is evaluated, and the concept of consensus is enhanced. The procedure recommended herein is expected to be more effective than traditional approaches. In addition, the procedure is implemented on a network-based PC system with web interfaces to support the R&S activities. In the final stage, key personnel at a human resources department of a chemical company in southern Taiwan authenticated the feasibility of the illustrated example.

Shih, et al. (2005)

Management literature discusses that the behavioral traits of employees can play an important role in the success of total quality management (TQM). However, little empirical research exists in this regard. Using an international dataset, the present study investigates: the impact of quality management practices on plant competitiveness; and the moderating effect of an employee selection process on the relationship between quality management practices and plant competitiveness. Results show that quality management practices positively impact plant

competitiveness. Furthermore, the behavioral traits of employees seem to have a significant impact on the effectiveness of quality management practices. This implies that managers should pay close attention to prospective employees' behavioral traits and their fit with the TQM philosophy. Managers should not limit their attention to potential employees' technical skills.

Ahmad, et al. (2002).

This chapter considers selection processes from the applicant's perspective. Contrasting the considerable past attention by work psychologists on organizational decision-making in selection procedures, this chapter reviews an increasingly large body of research which views the process from the applicant's viewpoint. Four major themes of research are reviewed: candidate reactions to selection methods, attribution theory and research in selection, distributive and procedural justice perspectives, and applicant decision-making in the selection process. In two of these four areas, candidate reactions and distributive and procedural justice, recent years have witnessed an exponential growth in the number of published studies, and consequently the present chapter attempts to overview the key findings and themes of enquiry. In the final section of this chapter we develop an empirically testable model of applicant decision-making in the work psychology literature (rational-economic, rational-psychological, person-organization fit, individual differences, and negotiation process models), we develop and extend these to put forward a general model of applicant decision-making.

Anderson, et al. (2002)

The purpose of this article is to report on findings of an empirical investigation conducted at the Department of Justice and Constitutional Development. The aim of the investigation was to ascertain the status of current practices and challenges regarding the processes and procedures utilised for recruitment and selection. Based on these findings the article further outlines the design of a comprehensive process model for human resource recruitment and selection for the Department. The model is designed in the form of various process maps on macro- (strategic), meso- (tactical) and micro- (operational) levels. It reflects the theoretical interrelationship between organisational variables such as strategy and structure, as well as elements of recruitment and selection and selection which include job analysis, advertising, shortlisting, interviewing and appointment of candidates. The model provides valuable insight into practices of recruitment and selection and could aid the design of similar models at other public institutions. As such, the process model could serve as a best practice instrument for effective recruitment and selection processes and practices

in South African government departments.

Thebe, et al. (2014)

The aim of this article is to examine the problem of the concept of equal employment opportunities in the HR recruitment and selection process. Due to the fact that in these processes, both the HR managers and the applicants are involved, this research is conducted separately among them. Thus, it will be determined if both sides share the same opinion with respect to the existence of this concept in the mentioned processes. Providing equal employment opportunities is crucial for any company and represents a key for selecting the real employees. Therefore, the research includes the existence of prejudices in the recruitment and selection process such as discrimination based on national and social origin, gender and sexual orientation, age, political affiliation etc.

Stoilkovska, et al. (2015)

Recruitment and selection is the indispensable functions of human resource management. It is the process of searching and obtaining of potential candidates. Organizations are progressing the modern recruitment and selection methods for entry the multinational companies. The success of the organization depends on effective recruitment and selection system. In this paper, the main objective is to construct a conceptual framework for recruitment and selection procedures regarding the case study on university grants commission. The study also focuses its attention to determine how the recruitment and selection practices affect the organizational outcomes.

Karim, et al. (2021).

The internet has changed the ways organizations do business and recruit new members. This paper concentrates on how there is a drastic increase in the online recruitment process with the emergence of technology. Here efforts are made to understand if users prefer online recruitment or face to face selection. Effective E-recruiting and selection process increases organizations competitive advantage through lower costs and increased efficiency and offers more benefits for both job seekers and recruiters. The businesses set up as a regular recruitment strategies and techniques that would be the most useful to accomplish hierarchical objectives and goals. The main purpose of this research paper is to understand the increase in recruitment and selection procedures online. We found that most of them select E-recruitment more than regular recruitment process and prove to be more successful in finding the right candidate for the right position.

D'Silva, C. (2020)

CH-3 Company's Overview

"JOBSKUL CONSULTING PVT. LTD."



"Its time to stop planning and start executing to make the mark."

Jobskul solves the problem of unemployment and transforms lives beyond expectations. The company, incorporated on 16 November 2022, was previously a brand under Apogee Consulting & Training Services LLP, which was incorporated on 14 November 2017. Both organizations were founded by RTN. er. Sitansu Mishra. Team Jobskul is on a mission to make our country unemployment free by 2030. Unique edu-tech cum HR-tech startup that provides one stop solution for employment bridging the industry-academia gap through its hire, train and deploy model. We not only prepare candidates for the industry, but also provide 1-1 mentoring, placements and internships. We perform reverse competency mapping by understanding the resource requirement from corporate leaders, then shortlist the candidates as per the mentioned criteria, segregating them into different domains.Preparing them for corporate through our skilling, re-skilling and upskilling corporate preparation programs and ultimately placing them in various companies after doing their respective background verification (BGV).

Our platform provides Online Learning System (OLS), which includes the following: Web Platform , Android App ,Live Classes ,Recorded Sessions ,eBooks Test Series MNCs Mock Tests Quizzes Short Tests ,Long Tests ,Updated Current Affairs Discussion, Forum Class Notes . Jobskul offers a wide range of entrepreneurship programs along with corporate preparation programs starting from idea to investment with support through various accelerators. Our online platform is a perfect mix of opportunities not only for job seekers but also for job creators. Affordable courses on competitive exams also available through web and Android app with complimentary e-books and online test series.

Jobskul is popularly known as an AI powered edu-tech cum HR-tech aggregator dealing with multiple aspects related to industry oriented training, corporate preparation, skilling youth as well as reskilling and upskilling of existing employees. Is; Offers internships, placements, lateral hiring, corporate training and many more.

Mission:

To make our Nation Unemployment Free by 2036.

Vision:

At jobksul, we specialize in connecting top talent with leading employers. Our expert team is dedicated to understanding the unique needs of both job seekers and businesses, ensuring the perfect match every time. With years of experience in the recruitment industry, we offer personalized and professional services, including candidate sourcing, resume screening, and interview coordination. Our commitment to excellence and client satisfaction sets us apart. Whether you are a company looking to build a stellar team or a professional seeking your next career move, we are here to support your journey to success.

Popular Services offered by Jobskul:

- ➢ HR Consulting
- Domestic Recruitment(PAN INDIA)
- Overseas Recruitment (US IT)
- Payroll Management
- > Placement
- ➢ Internship
- Psychometric Test and Analysis
- Corporate Training
- Technical Training
- ➢ EdTech

CH-4 MY ROLE AND JOB PART

I am working there as an intern so I don't have to handle any core responsibilities. I only look. after the supporting work, like: Screening CVS, Posting Jobs on Job portals and social media, Written exam Coordination, Calling Interview for Selected Participants, Coordinating Interviews, Coordinate and help new employees to complete joining procedures, taking written exam etc and main work is updating the files of existing employees, creates new employees files.

1. Understanding the work culture, environment and policies of the company -

- By knowing the company's Mission, Vision and Objectives.
- By carefully understanding more about the company during my Orientation.
- Looking into the HR Polices and other employee Handbooks to understand moreabout the company, its work culture and environment.
- By observing the surroundings, how people communicate, in what terms and bytalking to other employees.
- Undergone training on job portals like Naukri and Shine.

2. Making the Job Analysis -

• Preparing the Job Description and Person Specification for the roles or jobs we are hiring for with the help of HR Associate.

• Understanding the Job Roles and Responsibilities and the qualifications and experience required the Employee we hire.

• This helped in getting a clear view to source, screen and recruit people.

3.Sourcing -

- Sourcing is proactively identifying, contacting, and engaging qualified candidates for a job opening rather than waiting for candidates to apply on their own.
- Company have access to Naukri, Shine, and LinkedIn to source the potential people.
- Getting all the talented CV'S of different people as per the requirements.
- I have sourced nearly 50 Resumes for 8 vacancies both from social media handlesand social media platforms.
- 8 vacancies for 3 different roles.

4. Screening –

- Screening is the process of evaluating job applications, scanning resumes and selecting suitable candidates that match with the job description.
- The process of determining whether a candidate is qualified for the role is based on their educational qualifications, experience, and skill sets.
- Shortlisting the candidates based on their minimum and preferred qualifications, experience and skills.
- Out of 50 sourced candidates, I have screened and shortlisted 25 candidates in total for all the 3 different roles.

5. Interviewing & Accessing –

- The selected candidates from the shortlisted list are then interviewed by the HR Head or the Clients of Jobskul i.e., Vlink, Intelliswift etc.
- Scheduled the interviews by contacting the senior managers and the candidates. 25 of the shortlisted candidates appeared the interviews.
- Assisted the managers and HR lead in the interviewing and its assessment.
- After completion of the these interviews the candidates are assessed according to their performance.

6.Written exam Coordination -

• Coordinate written exam in exam period like guard the candidates in the time of exam. I any candidates eels any kind of problem then solve it by conducting with the respective officer.

7. Checking References and Back Ground Verification -

- Validating our choice by checking references to see if there are any final concerns or impressions we may have missed. If the reference agrees the candidate has the character and qualifications we're looking for are validating or not.
- Verifying with the previous organizations if they are experienced and from the faculty if they are freshers.
- Checking the references within our company.

Observation:

- HR Division is very alert for selecting candidates and also the process is very transparent so that they can choose the best candidates among applicants.
- In this process there is no nepotism so there are higher possibilities to be selected without having any back up.
- When they search for any experienced people they give more concentration on Previous experienced, Educational background, length of services etc so that they can select the most suitable experienced people.
- When they select entry level candidates than they concentrate more on pro-activeness, creativeness, ideas which related with the post.
- In the time of calling the candidates for interview or written exam, if the candidates missed then i try hard to inform them.
- HR selects candidates from a pull of application so that they can choose most suitable candidates.

Some of my works done during my internship are attached below in the drive link as some data were confidential so I'm not allowed to provide the full Information/Data.

https://drive.google.com/drive/folders/1d3sbXScs_PmdeZXy4GpfKd3qvBSjHgMy

CH-5 DATA ANALYSIS AND INTERPRETATION

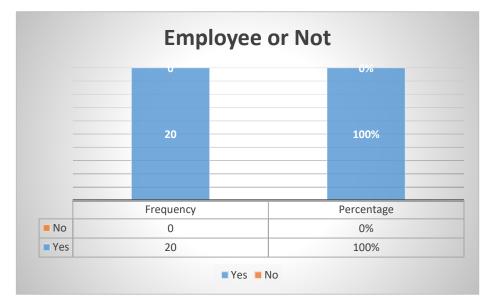
A questionnaire was prepared for the purpose of getting feedback from employees and manager regarding "Recruitment & Selection" of their Company. 20 employees are selected from different department and were distributing questionnaire from the purpose of the study.

Analysis of data

The analysis of the data is done as per the survey finding. The percentage of the people opinion were analyzed and expressed in the form of chart and have been placed in the nest few pages.

Question 1: Are you an Employee of Jobskul Consulting Pvt. Ltd?

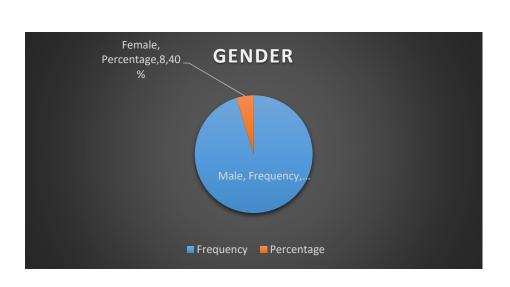
| Employee or Not | Frequency | Percentage |
|-----------------|-----------|------------|
| Yes | 20 | 100% |
| No | 0 | 0% |



Analysis: From the above graph, it is evident that everyone from the sample i.e., total 20 members (100%) are the employees of Jobskul Consulting Pvt.Ltd.

Question 2: Gender:

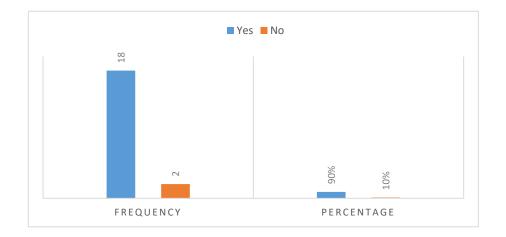
| Gender | Frequency | Percentage |
|--------|-----------|------------|
| Male | 12 | 60% |
| Female | 8 | 40% |



Analysis: From the above graph, we can say that most of the members from the sample are Male. Out of 20 members 12 are male i.e., 60% are male and 08 of them are female i.e., 40%.

Question 3: The hiring process helps in identifying the competence both visible (like Knowledge, Skill) and Hidden aspects (like behavioral, social role, Self Image, Trait)?

| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 18 | 90% |
| No | 2 | 10% |



Analysis: 90% of respondents thinks that hiring process helps in identifying the competence both visible (like Knowledge, Skill) and Hidden aspects (like behavioral, social role, Self Image, Trait).

Question 4: E-Recruitment (like portals, social websites) have become must to survive in the competitive market?

| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 17 | 85% |
| No | 3 | 15% |



Analysis: 85% respondents thinks that e-recruitment have become must to survive in the competitive market.

Question 5: Is there any provision recruitment of summer trainees?

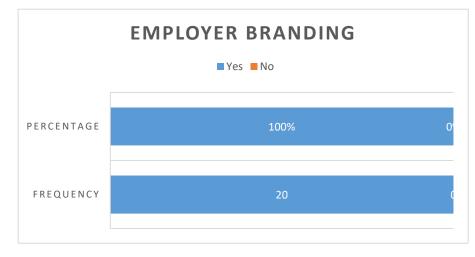
| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 20 | 100% |
| No | 0 | 0% |



Analysis: Yes there are 100% provisions of recruitment of the summer trainees.

Question 6: Employer branding plays key role in more successful recruitment and retention of top talent?

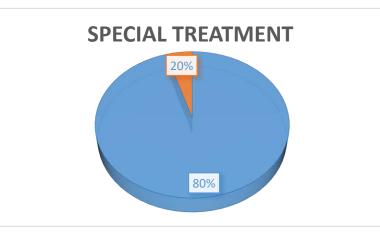
| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 20 | 100% |
| No | 0 | 0% |



Analysis: 100% respondents think that employer branding plays key role in more successful recruitment and retention of top talent.

Question 7: Do you give special treatment to employees in order to give them comfortable work environment?

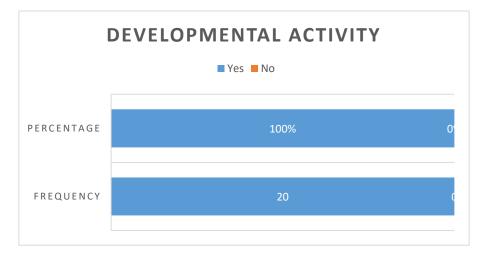
| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 16 | 80% |
| No | 4 | 20% |



Analysis: 80% of respondents think that employees are given special treatment in order to give them comfortable work environment.

Question 8: Does the developmental activity helps the management in identifying, analyzing. forecasting and planning changes needed in company's HR area?

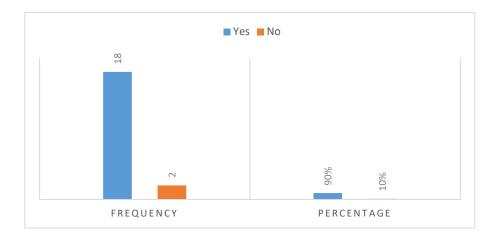
| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 20 | 100% |
| No | 0 | 0% |



Analysis: 100% employees think that developmental activity helps the management in identifying, analyzing, forecasting and planning changes needed in company's HR area.

Question 9: In Selection Process, do you think innovative techniques (likes stress level test, psychometrics test) should be adopted?

| Options | Frequency | Percentage |
|---------|-----------|------------|
| Yes | 18 | 90% |
| No | 2 | 10% |



Analysis: 90% employees think innovative techniques (likes stress level test, psychometrics test) should be adopted.

| New Skill/Talent | Frequency | Percentage |
|------------------|-----------|------------|
| Yes | 9 | 45% |
| No | 3 | 15% |
| Maybe | 8 | 40% |

Question 10: Did you feel your organization discover any new Skill/Talent in you?



Analysis: From the above graph, out of 20 employees 45% i.e., 09 employees says Yes; 15% i.e., 03 employees says No and 40% i.e., 08 employees says Maybe that they discover any new talent/skill in them.

Therefore, majority say that they discovered new talent/skills in them.

CH-6 FINDINGS AND RECOMMENDATIONS

During my internship period, I have well understood my roles and responsibilities as a HR Intern. Especially the Recruitment and Selection processes. Working practically in an Organization helped me to better understand values, culture and to adopt to those in a short time and work according to them. As an intern I have assisted my HR Lead to fulfill the recruitment needs and gained practical knowledge. The recruitment and selection processes to ensure that there is no gap within the supply and demand of employees for better employee retention.

1. Demographics and Sample Size:

- > The survey involved 20 employees from diverse departments.
- Gender distribution: 60 percent males, as comprised of 12 employees, 40 percent females, as comprised of 8 employees.

2. Effectiveness of the Recruitment Process:

- 90 percent of respondents said that the hiring process appropriately identifies both salient competencies (knowledge, skills) and hidden aspects (behavioral, social role, self-image, traits).
- 85% e-recruitment through portals and social websites is an important form of recruitment for market competitiveness.

3. Employee Development and Workplace Environment:

- > 100 % of respondents have summer trainee recruitment programs available.
- > 80% reported receiving special treatment to ensure a comfortable work environment.
- Skill/Talent discovery:
 - 45% report to have new skills/ talents.
 - 40% of the participants felt they discovered some potential skills.
 - 15% responded with finding no new skill.

4. Organizational Practices:

On the following statements, 100% of the respondents agreed:

- > Employer branding is an important tool in recruitment and talent acquisition.
- > Developmental activities help management in HR planning and forecasting.
- 90% of the employees supported new techniques of selection, like stress level and psychometric tests.

RECOMMENDATIONS:

The overall outcome is promising, however, there are scopes for improvements in some areas:

- 1. The discovering of skill program needs to be more encompassing, as 55 percent of the employees do not know about discovering their talents and skills.
- 2. E-recruitment investment will keep the advantage of competitive.
- 3. Innovative ways in selection will help them grow further since most of the employees support this move.

This organization shows good balance between more traditional and newer approaches toward HR, preparing it well for what the future may hold in matters of talent acquisition and development challenges.

CH-7 CONCLUSION

Recruitment as being one of the major topic is required by most of the Organization. Hence the study helped in understanding the various aspects of recruitment and selection process. In the JOBSKUL the sources of Recruitment is effective, the internal Selection of the organization also in an economical means which also reduce costs, only after looking the efficiency of the existing employee towards the company and his sincerity that employee will be selected in JOBSKUL. Also the employee of JOBSKUL are satisfied with the Recruitment and Selection Process. Also they are well aware about the various sources and methods of Recruitment and Selection.

The results of the survey indicate that Jobskul Consulting Pvt. Ltd. has an effective and modern recruitment and selection process. The company is strong in quite a few areas, namely:

1. Progressive Recruitment Approach:

- > Is highly focused on detailed analysis of candidates.
- > Has highly integrated traditional with digital recruitment methods.
- Innovative selection methods.

2. Employee Development Focus:

- > There is a good talent development infrastructure.
- > Discovery and enhancement of various skills through programs.
- Summer trainee programs are supported well.

3. Strategic HR Management:

- > Employer Branding is realised by the organization.
- > It places great emphasis on the employee's comfort and workplace comfort.
- > Skilled developmental activity for HR planning.

<u>Annexure – I: Questionnaire Sample</u>

Questionnaire

Hello, I am SK. Mohammed Sajid Ali an Intern at Jobskul Consulting Pvt.Lab from Centurion University of Technology and Management is a leading University of eastern Odisha. I am conducting a study on the Recruitment and Selection process among employees like you. This is for the partial fulfilment of our MBA degree and we assure you that the information to be provided by you will be used purely for academic purposes. Would you please give us 15 minutes of your time for asking some questions?

Screener

Question 1 - Are you an Employee of Jobskul Consulting Pvt. Ltd?

 Yes
 1
 No
 2
 If No, (*TERMINATE*)

Section I - Demographic Profile

| Question 2- Gender: | |
|---------------------|---|
| Male | 1 |
| Female | 2 |

Section II - Recruitment and Selection

Question 3: The hiring process helps in identifying the competence both visible (like Knowledge, Skill) and Hidden aspects (like behavioral, social role, Self Image, Trait)?

Yes 1 No 2

Question 4: E-Recruitment (like portals, social websites) have become must to survive in the competitive market?

Yes 1 No 2

Question 5: Is there any provision recruitment of summer trainees?

Yes 1

No 2

Question 6: Employer branding plays key role in more successful recruitment and retention of top talent?

Yes 1 No 2

Question 7: Do you give special treatment to employees in order to give them comfortable work environment?

Yes 1 No 2

Question 8: Does the developmental activity helps the management in identifying, analyzing. forecasting and planning changes needed in company's HR area?

Yes 1 No 2

Question 9: In Selection Process, do you think innovative techniques (likes stress level test, psychometrics test) should be adopted?

Yes 1 No

Question 10: Did you feel your organization discover any new Skill/Talent in you?

Yes

1

No 2

2

ASSESSMENT

Internal:

| SL NO | RUBRICS | FULL MARK | MARKS OBTAINED | REMARKS |
|----------|---------------------------------------|-----------|-------------------|---------|
| 1 | Daily Diary and Log Report | 20 | | |
| 2 | Periodical (Weekly/Monthly) Report | 10 | | |
| 3 | Presentation and Viva | 20 | | |
| | Total | 50 | | |

Date:

Signature of the Faculty

COURSE OUTCOME (COs) ATTAINMENT

| , | ► Expect | ed Cour | se Outc | omes (C | Os): (Ref | fer to CC |)s Statem | ent in th | e Syllabus) |
|-----------|-----------------------|---------|-----------|----------|------------|-----------|------------|-----------|-----------------------|
| | ➤ Course you rate | | | | ject base | d on the | specified | COs? | |
| | \Box | | \Box | | | \Box | \Box | \Box | |
| 1 LOW | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 HIGH |
| ≻ Learnin | g Gap (if | any): | | | | | | | |
| | | | | | | | | | |
| | > Books | / Manua | als Refei | rred: | | | | | |
| | | | | | | | | | |
| - | mature of ➤ Sugges | | | endation | as: (By th | e Course | e Faculty) |) | |
| | | | | | | | | | |
| Date: | | | | | | | | ł | Signature of the Facu |

A Long Internship Report On

"Evaluation of Concurrent Audit Process of Union Bank"

Submitted in the partial fulfillment of the requirement for

qualifyingBachelor of Commerce in Banking & Accounting

Prepared By

Aditya prasad sahoo

Registration No: - 220415140013

Semester - V

Academic Year – 2022-25

Under the Guidance and Supervision of

CA Sovraj Sahoo

Chartered Accountants

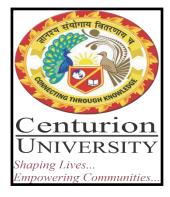
Dr. Jyotirmayee Sahoo

Assistant Professor

External Guide

Internal Guide

For the Academic Year 2022-25 Submitted To



School of Management

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT

Bhubaneswar Campus, Dist. Khordha, 752050.

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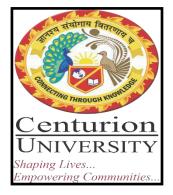
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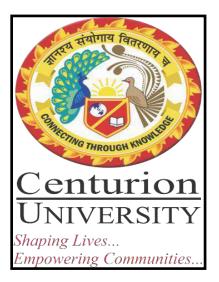
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Certificate from Internal Guide



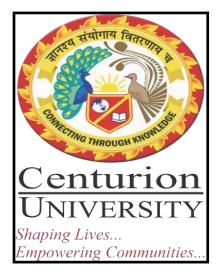
This is to Certify that the investigation described in this report titled "Evaluation of Concurrent audit of Union Bank" has been carried out by Aditya prasad sahoo. During the Long Internship Project. This study was done in the organization "Centurion University" in partial fulfillment of the requirement for the degree of Bachelor of Commerce in (Banking and Accounting) of Centurion University of Technology and Management, Bhubaneswar Campus. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistance and resources used for thiswork are duly acknowledged.

Date: - 18.11.2024 Place: - Bhubaneswar Dr. Jyotimayee Sahoo

Assistant Professor Centurion University of Technology and Management

Bhubaneswar Campus

DECLARATION



This is to declare that the Project Report titled "Evaluation of Concurrent audit of Union Bank" is a Bonafide record which is submitted by Aditya prasad sahoo, a student of Centurion University of Technology and Management, Bhubaneswar Campus, bearing registration no 220415140013, as partial fulfillment of course. A Long Internship Programme (LIP) in Semester V of B. Com (B.A) Program under the guidance of CA Sovraj Sahoo, Chartered Accountants. I confirm that this report truly representsmy work undertaken as a part of my Long Internship Programme (LIP). This work is not a replication of work done previously by any other person. I also confirm that the contents of the report and the views contained therein have been discussed and deliberated with the faculty guide.

ADITYA PRASAD SAHOO

Signature of the Student

Name of the Student :- Aditya Prasad Sahoo

Regd no.:- 220415140013

Branch :- B.com (B&A)

Academic Year:- 2022-2025

ACKNOWLEDGEMENT

It is really a great pleasure to have the opportunity to describe the feeling of gratitude imprisoned in the core of my heart to the "Chartered Accountant Firm". It conveys my sincere gratitude to "CA Sovraj Sahoo Sir (External Guide) for giving me the opportunity to prepare my project work in <u>"Evaluation of Concurrent Audit of Union Bank"</u>. I express my sincerethanks to my guide "Dr. Jyotirmayee Sahoo, Assistant Professor (Internal Guide) and staff members of the university who have helped me a lot. I am thankful to my course coordinator for his guidance during the project work,

I am thankful to Centurion University of Technology and Management for providing me an opportunity to work on this report. I wish to express my sincere gratitude to my parents for supporting me in every walk of life I would also extend my gratitude to all the people with whom I have worked and helped me m completion of my report

I am also thankful and indebted to my family members, friends and relatives for their kind cooperation to prepare the project report.

Name: - Aditya prasad sahoo Registration No: - 220415140013

ABSTRACT SUMMARY

The purpose of this internship report is to fulfill the requirement of the B.Com(B&A) program. I must interact with an organization as part of my course's requirement to obtain potential and crucial information. The reader will have a comprehensive insight of Union Bank full Concurrent Audit Structure from this report. This report's goals are to Concurrent audit of Union Bank and determine whether it is sufficient.

In the introductory section, I discussed the setting of the study and the structure of the report. Objectives, scope, restrictions, and techniques are also included, along with the sources used for data collection. I gathered data using both necessary and auxiliary information.

The third section, titled Audit Structure, shows the Concept of Auditing, Internal audit, Internal auditor, Basic Requirements, Internal Audit Process, Common Audit Findings, Concept Internal Controls.

Last but not least, a few difficulties discovered when examining the Audit Structure are reviewed, and a few recommendations are made for the company's improvement so that the manager of Union bank can take preventative action if those suggestions are acceptable.

<u>CHAPTER – I</u>

1.1 INTRODUCTION TO THE PROJECT

- 2 Union Bank, founded in 1864, has a long and storied history in the U.S. banking sector. Originally headquartered in San Francisco, the bank initially focused on serving the needs of businesses and communities in California. Over the years, it expanded its reach and product offerings, becoming a leading financial institution with services that span personal banking, commercial banking, and wealth management.
- 3 Throughout its history, Union Bank has grown through a series of strategic mergers and acquisitions, helping to broaden its customer base and expand its regional footprint. It was particularly prominent on the West Coast, especially in California, where it operated in major cities such as Los Angeles, San Francisco, and San Diego. Union Bank became known for its customer-centric approach, providing personalized services like home loans, checking and savings accounts, credit cards, and business banking solutions.
- 4 In 2020, Union Bank was acquired by U.S. Bancorp, the parent company of U.S. Bank, marking a significant shift in its corporate structure. This acquisition enabled Union Bank to leverage U.S. Bancorp's extensive national presence, enhancing its ability to provide a wider range of services to its customers while also strengthening its technological infrastructure. As a result, Union Bank customers gained access to enhanced digital banking solutions, mobile banking apps, and advanced security features.
- 5 Union Bank also emphasizes corporate social responsibility, investing in initiatives focused on environmental sustainability, financial literacy, and community development. Its commitment to diversity, equity, and inclusion is also reflected in its corporate policies and community outreach programs. These efforts aim to address the needs of underserved communities while also fostering a positive and inclusive workplace culture.
- 6 Today, Union Bank remains a trusted name in banking, offering innovative financial services that meet the evolving needs of its customers, both individuals and businesses alike.



6.1 OBJECTIVES OF THE STUDY: -

The objective of the study is to analyze and evaluate the performance, services, and impact of Union Bank, particularly in the context of its historical evolution, recent acquisition by U.S. Bancorp, and its role in the broader banking industry. The study aims to:

- 1. **Examine the Historical Development**: Understand Union Bank's journey from its founding in 1864 to its expansion across the U.S., focusing on key mergers and acquisitions, and how they have shaped the bank's identity and market presence.
- 2. **Evaluate Banking Services and Products**: Assess the range of services offered by Union Bank, including personal banking, commercial banking, and wealth management. This involves understanding how these offerings cater to the needs of different customer segments, such as individuals, businesses, and institutional clients.
- 3. **Analyze Technological Integration**: Explore the role of technology in Union Bank's growth, with an emphasis on digital banking, mobile banking, and innovations post-acquisition by U.S. Bancorp. The study will look at how these technological advancements have impacted customer experience and operational efficiency.

6.2 SCOPE OF THE STUDY: -

The scope of the study on Union Bank encompasses a comprehensive exploration of various aspects of the bank's history, operations, market performance, and its role within the U.S. banking sector. Specifically, the scope includes:

- 1. **Historical Overview**: The study will trace Union Bank's origins, key milestones, and evolution over time, including its foundational years, growth through mergers and acquisitions, and the impact of its 2020 acquisition by U.S. Bancorp. This section will highlight the bank's expansion in California and its eventual nationwide reach.
- 2. **Banking Products and Services**: The study will cover the range of financial services Union Bank offers, including personal banking (checking, savings, loans, mortgages, and credit cards), business banking (commercial loans, treasury management, etc.), and wealth management services. It will assess how these offerings have evolved to meet the needs of both individual customers and business clients.

6.3 METHODOLOGY :: -

The methodology for this study on Union Bank will employ a mixed-methods approach, combining both qualitative and quantitative research techniques to provide a comprehensive analysis of the bank's operations, services, and market performance. The following steps will outline the methodology used:

1. Literature Review

A thorough review of existing literature will be conducted to gather background information about Union Bank's history, services, and industry standing. This will involve reviewing academic papers, books, annual reports, news articles, and other relevant sources to understand the evolution of Union Bank and its role within the banking industry. The review will also include an exploration of the banking sector's overall trends, technological advancements, and corporate social responsibility practices.

2. Data Collection

The primary data collection methods will include:

- Secondary Data: The study will rely on publicly available financial reports, such as annual reports, investor presentations, and other official publications from Union Bank and U.S. Bancorp. These documents will provide quantitative data on Union Bank's financial performance, customer base, market share, and strategic goals.
- **Industry Reports and Surveys**: Industry-specific reports, market analysis, and customer satisfaction surveys will be analyzed to understand Union Bank's position in the banking industry and its customer base.
- News Articles and Press Releases: To understand recent developments, mergers, and acquisitions (especially the U.S. Bancorp acquisition), relevant news articles and press releases will be reviewed.

3.Interviews and Expert Opinions

To add qualitative depth, interviews will be conducted with banking industry experts, Union Bank employees (if possible), and financial analysts. These interviews will provide insights into Union Bank's corporate culture, business strategies, and the effects of technological changes on its operations. The experts will also help interpret industry trends and how they impact Union Bank's future prospects.

4. Case Studies

A case study approach will be used to examine Union Bank's key mergers and acquisitions, particularly the 2020 acquisition by U.S. Bancorp. This will involve analyzing the integration process, strategic synergies, and the resulting impact on the bank's operations, customer base, and market position.

5. Quantitative Analysis

A quantitative analysis will be conducted on Union Bank's financial performance, including profitability, asset growth, loan portfolios, and other key performance indicators (KPIs). This will be compared against industry benchmarks and competitors, particularly U.S. Bancorp, to assess Union Bank's performance pre- and post-acquisition.

6. Data Analysis and Interpretation

The collected data will be analyzed using both qualitative and quantitative methods. Financial data will be analyzed using financial ratios, growth trends, and industry comparisons. Qualitative data from interviews, case studies, and surveys will be analyzed thematically to identify patterns, opinions, and key insights regarding Union Bank's operations and strategies.

7. Conclusion and Recommendations

Based on the findings, conclusions will be drawn regarding Union Bank's current market position, the effectiveness of its strategies, and its future outlook in the context of industry challenges and technological trends. The study will provide recommendations for Union Bank to strengthen its market position, improve customer service, and leverage technological advancements to remain competitive.

By employing this mixed-methods approach, the study aims to provide a comprehensive, datadriven understanding of Union Bank's role in the banking sector, its operational strategies, and its future prospects within the broader context of the financial industry.

<u>CHAPTER – II</u>

2.1 COMPANY PROFILE



(Bank)

HEAD OFFICE -

Union Bank Of India (UBI) Branch Name: Zonal Office Bhubaneswar. IFSC Code: UBIN0988324. MICR Code: -Branch Code: 88324. Tel - 0674-2567280

E-mail: ubin0535885@unionbankofindia.bank

YEAR OF ESTABLISHMENT

1919

ABOUT:-

Union Bank, founded in 1864, is a prominent financial institution that has played a key role in the U.S. banking sector, particularly on the West Coast. Initially headquartered in San Francisco, the bank expanded its operations across California, offering a variety of services to individuals, businesses, and institutions. Over the years, Union Bank grew through strategic mergers and acquisitions, becoming known for its comprehensive suite of banking products, including personal banking (checking, savings, mortgages, and credit cards), business banking (commercial loans, treasury management), and wealth management services.

In 2020, Union Bank was acquired by U.S. Bancorp, the parent company of U.S. Bank, which significantly expanded its national reach and market presence. This acquisition allowed Union Bank to integrate into U.S. Bancorp's extensive network, providing customers with more robust services, greater technological innovation, and enhanced digital banking tools.

Union Bank is known for its commitment to customer service and community involvement. The bank has emphasized corporate social responsibility (CSR) initiatives, focusing on environmental sustainability, diversity, equity, and inclusion, as well as supporting local communities through financial literacy programs and philanthropic efforts.

Technologically, Union Bank has made significant strides to keep pace with the evolving banking landscape, investing in mobile banking, online platforms, and fintech solutions to improve customer experience and operational efficiency. Under U.S. Bancorp's umbrella, Union Bank continues to offer competitive services while adapting to industry trends like digital banking and mobile payments.

With a long history and a broad range of services, Union Bank remains a key player in the U.S. banking industry, well-positioned to meet the evolving needs of its diverse customer base while contributing to U.S. Bancorp's overall growth strategy.

2.2 VISION & MISSION: -

Vision

"To be a highly trusted and preferred provider of world-class financial solutions, enabling growth for individuals, businesses, and society."

Mission

"To provide innovative, world-class financial products and services, deliver superior customer satisfaction, And create value for all stakeholders by achieving sustainable growth through the dedication and Commitment of our employees."



2.3 SERVICES OFFERED: -

1. Personal Banking

- Savings & Current Accounts
- Loans (Personal, Home, Car, Education)
- Credit Cards
- Fixed Deposits
- Mobile & Online Banking

2. Business Banking

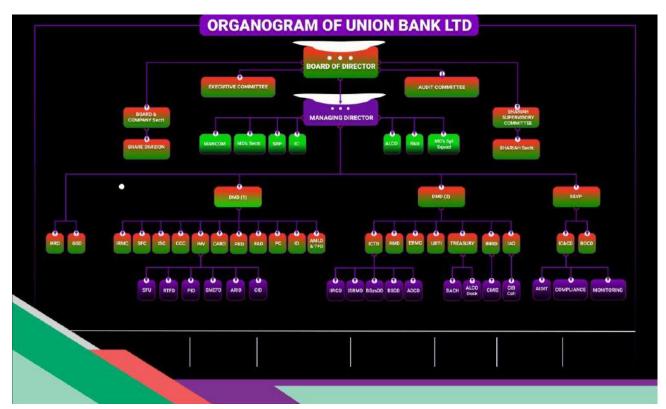
- Business Accounts
- Loans & Working Capital Finance
- Trade Finance
- Merchant Services

3. Corporate Banking

- Corporate Accounts & Loans
- Treasury & Investment Services
- Export Finance

4. Digital Banking

- Union Bank Mobile App
- Internet Banking



2.4 ORGANIZATIONAL STRUCTURE OF OCAC: -

<u>CHAPTER – III</u>

3.1 <u>AUDITING: -</u>

3.1.1 Concept of Auditing:

Audit experts separately created theories of auditing during the 1960s and 1970s that could be used to examine a variety of different areas, including financial accounts. Although there may be disagreements among practitioners over how some fundamental concepts should be applied, auditors and the general public typically agree on the framework's essential elements.



3.1.2 Definition of Auditing:

An audit is a systematic study of an organization's books, accounts, records, and vouchers to ascertain whether the financial justifications support a true and reasonable understanding of the issue. Additionally, it ensures that the company is legally maintaining its books of accounts in accordance with legal requirements. A precise and independent review of the data, assertions, documentation, activities, and displays (financial or otherwise) of an undertaking for a stated goal is referred to as an inspection. The auditor in any auditing observes and identifies the ideas made to him or her recently for investigation, gathers evidence, evaluates the same, and on the basis of this premise defines his or her judgment, which is presented through his or her audit report.

3.1.3 Concept of Concurrent Audit:

Concurrent audit is a type of audit that is conducted on an ongoing basis during the financial period, rather than at the end of it, to ensure real-time monitoring and control over an organization's financial activities. The primary goal of concurrent auditing is to identify and address issues or discrepancies as they occur, rather than after the fact, which allows for immediate corrective actions. This approach is commonly used in industries where timely financial monitoring is critical, such as banking, large corporations, and public sector organizations.

Define Concurrent Auditing:

A **concurrent audit** is a real-time examination of financial transactions and activities within an organization to ensure compliance, accuracy, and efficiency as they occur. Unlike post-facto audits conducted after the financial year or operational period, concurrent audits focus on ongoing processes to identify and address irregularities promptly.

This type of audit is particularly prevalent in industries where financial transactions are continuous and high-volume, such as banking, insurance, and large corporate entities. It aims to verify compliance with internal controls, regulatory norms, and operational guidelines while simultaneously identifying areas for improvement.

Concurrent audits are typically performed by internal audit teams or external auditors working in close coordination with operational staff. This enables swift detection of errors, fraud, or non-compliance, minimizing the risks associated with delayed corrective actions.

Key objectives of a concurrent audit include safeguarding organizational assets, ensuring data integrity, and optimizing operational efficiency. For example, in banks, concurrent audits monitor loan disbursements, cash handling, and investment decisions to ensure adherence to policies.

By providing real-time feedback and fostering a proactive approach to risk management, concurrent audits enhance organizational transparency and accountability, helping stakeholders maintain trust and confidence in the entity's financial and operational health.

3.2 Concurrent Audit Activities:-

Concurrent audit activities encompass a range of real-time monitoring and verification tasks aimed at ensuring compliance, accuracy, and efficiency within an organization. These activities vary depending on the industry and the specific operational scope but commonly include the following:

1. Transaction Verification

- Reviewing financial transactions as they occur, such as payments, receipts, and fund transfers.
- Ensuring transactions are properly authorized, documented, and comply with internal and external regulations.

2. Loan and Credit Monitoring (in banking)

- Verifying loan disbursements, ensuring proper approvals and adherence to terms.
- Monitoring credit accounts for timely repayments and identifying potential non-performing assets (NPAs).

3. Operational Compliance

- Checking adherence to standard operating procedures (SOPs) and organizational policies.
- Ensuring compliance with regulatory requirements and statutory obligations.

4. Stock and Inventory Checks

- Regular verification of physical stock and inventory records.
- Monitoring procurement processes for compliance with vendor contracts.

5. Fraud Detection and Prevention

- Identifying unusual or suspicious activities in financial and operational processes.
- Recommending immediate corrective actions to prevent further irregularities.

6. Documentation Review

- Ensuring proper documentation for contracts, invoices, and approvals.
- Verifying accounting entries for accuracy and completeness.

7. MIS and Reporting Validation

- Reviewing management information systems (MIS) reports for consistency and reliability.
- Cross-checking reported figures with actual records.

8. Risk Assessment

- Identifying potential risks in ongoing processes.
- Providing recommendations to mitigate operational and financial risks.

3.3 Concurrent Audit Procedure:-

Planning, Fieldwork, Reporting, and Follow-Up are the four main activity phases that should be included in an concurrent audit. The following gives a quick summary of each stage.



- **Planning:** The inward review group describes extensions and objectives, the direction of relevant research (such as law, policy, industrial model, organizational strategy and methodologies), and evaluates the findings of prior reviews during the coordination process. And review spending plan, review execution plan, designation of those responsible for the process involved, and scheduled time for the first meeting to start the review.
- **Fieldwork:** Work that involves your hands shows true analysis. The audit team carries out the investigation strategy during this phase. This broadly relates to speaking with important employees, promoting methodologies and control evaluations, and reviewing important reports and hoaxes such anomalous cases and suggestions.
- **Reporting**: The analysis's real performance is in its actual work. The audit team puts the investigation plan into action during this stage. At a high level, this entails communicating with important individuals, approving procedures and control evaluations, and going over important reports and items such unique cases and suggestions.
- **Follow-up:** The last phase is a huge phase that is frequently disregarded. In order to guarantee that suggestions are finalized to reflect accepted assertions, follow-up is

crucial. This mechanism should hasten the adjustment by providing direction to process owners who seek to put their recommendations into practice in a way similar to how the Board watches the association's overall status through the oversight of disclosures uncovered through internal research. Without member organizations implementing the suggestions, I don't believe there will be much movement.

3.4 Audit evidence:

The paperwork utilized during testing to back up an audit conclusion is referred to as audit evidence. There are various forms of evidence you will encounter while conducting an audit. Employees of the customer or outside parties produce the documents. You must comprehend the following four concepts of evidence in order to appropriately evaluate the weight of the evidence you have gathered:

Nature: The format in which the evidence is presented, such as oral, written, or visual.

Appropriateness: The caliber, applicability, and dependability of the proof.

Sufficiency: sufficient audit evidence to assess the management statements of the audit client. **Evaluation:** a determination of whether the evidence is convincing enough to support a conclusion.

3.5 CS (Comparative Statement) checking Procedures:

Step-1: Receiving CS from the Supply Chain department

An audit executive's first responsibility is to request a principal copy of the comparative statement from the supply chain department. The internal auditor first notices that the entire document and those statements are available after receiving the CS from the SCM department (Store Requisition, Indent, Price quotation, & top sheet of CS).

Step-2: Matching the top sheet product are available from Indent

It is the Audit Executive's duty to confirm that the product or service item name matches the CS from. If every item is offered by indent, view the supplier's pricing quotation. If quantity and price are both acceptable from both papers, this chapter can be closed.

Step-3: Verifying and Conforming Statement

When every document is accurate, the auditor will check the pricing. The majority of the time, they call to confirm. If the pricing is accurate, the auditor passes it; if not, they add a new supplier. The auditor contacts the suppliers and inquiries about their product prices.

3.6 <u>Bill (cash/Transport/commercial) checking Procedures:</u>

I try to concentrate on the engagement procedures through which OCAC is engaged to verify the bill section before talking about the audit, procedures followed by OCAC.

Step-1: Receiving Challan from the other department

An audit executive's first responsibility is to obtain the main copy of the challan from the warehouse in accordance with the purchase order. The internal auditor enters the challan into the computer system after receiving it from the warehousing department. The warehouse department is in charge of receiving goods, and the procurement department is in charge of all purchases.

Step-2: Matching the purchased quantity as per Challan Form

The audit executive is in charge of verifying that the quantity purchased matches the challan form. The entire order amount is kept in a warehouse. And the Warehouse department is in charge of properly managing the quantity of everything that is purchased and received. The warehouse department is required to provide an explanation if any items can go missing. It might occasionally be criminalized.

Step-3: Receiving Bill

The audit department receives the complete bill. And it moves to a different desk based on the executives' responsibilities.

Step-4: Verifying and Conforming Bills

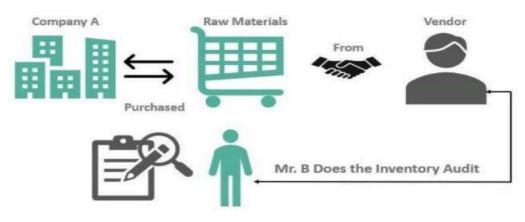
The primary duty of an auditor at this point is to ensure that all bills match their challan forms. The audit executives are in charge of checking and aligning the invoice. At this point, it's important to confirm that the entire bill is accurate. The auditor will get in touch with the accountable party if any errors are found. This is a crucial phase for both the audit producer and the auditors since it is the final step in the bill verification process.

Step-5: Transfer bills to the commercial department

The internal audit department transfers the bills to the commercial department once all the verifications have been made. Additionally, the commercial division compensates the associated parties.

3.7 Inventory Auditing Process:

Inventory Audit



Inventory check

The working capital of a manufacturing organization fluctuates dramatically throughout the operational cycle. As a result, it is crucial and required that auditors conduct physical inventory checks and counting methods. The real amount of the company's inventory is independently verified by auditors during the initial phase of the audit process. To prevent accounting fraud brought on by the fabrication of inventory data, inventory tracking is necessary.

Price Testing

The examiner then checks the cost of the inventory after utilizing various approaches to confirm the inventory's amount. Inventories are reported in the financial statements at cost or market value, whicheveris lower, in conformity with generally accepted accounting principles. The auditor will now examine the overhead, labor and material costs that were incurred.

Result Analysis

The auditor will sign and pass it after doing an inventory check and pricing resting for inventory.

CHAPTER – IV

4.1 Difficulties faced:

- I. Adapting to work Environment
 - Difficulty adjusting to the professional work culture and discipline.
 - Balancing multiple tasks and responsibilities with deadlines.
- II. Technical Challenges
 - Lack of familiarity with software like Tally, QuickBooks, or other accounting tools.
 - Understanding complex tax laws, auditing standards, and compliance requirements.
- III. Knowledge Gap
 - Applying theoretical knowledge from studies to practical situations.
 - Encountering terms or processes not covered in academic curriculum.
- IV. Time Management
 - Juggling multiple assignments, including audits, taxation, and documentation.
 - Long working hours during peak tax or audit seasons.
- V. Pressure and Stress
 - Handling pressure to meet tight deadlines, especially during tax filing or audits.
 - Managing errors or rework, this can lead to additional stress.

4.2 Learning Outcomes:-

- i. Technical Skill Development
- ii. Audit and Compliance Knowledge
- iii. Application of Theoretical Knowledge
- iv. Improved Communication Skills
- v. Time Management
- vi. Team work and Collaboration

4.3 Findings:

The findings that have been identified from this study are given below:

Positive Findings:

➤ BDMS & Associates has established its devoted staff. Each and every employee has a superior relationship with greater loyalty and promptness.

➤ The audit department receives uninterrupted free time from management to conduct its duties.

➤ Particularly well-decorated and fantastic working environment of the organization is Audit Department.

➤ The audit department was established with compel and skill. There is therefore a huge possibility to develop a suitable and exceptional career.

➤ Reputable work. Each person gives their all to assist us in identifying and preventing any mistakes or mistakes of any kind.

> As an auditor have right to get to any entryway of the company as a request of audit Purpose

There is no secret barrier separating the internal auditor from the company's boss. Internal auditors assist management in achieving the company's aims and objectives because the owners of the business want to operate over the long term and survive the competitive market.

Negative Findings:

 \succ The work order has not been located with the majority of the bills.

> The rate, signature, and date of the work order have occasionally been provided.

➤ Avoid submitting work orders to the audit department for bill checking; all work orders are collected over the phone from concerned individuals once a party submits a bill.

- \succ The supplier receives the work order without the concerned merchandiser's name.
- \succ The billing rate does not correspond to the work order rate.

4.4 Recommendations:

I believe that internal review activity indicates a significant assessment of the company's resources that monitors progress and documents actions done in response to review ideas that represent significantly better performance. As requested by management, we would like to put out our best effort in order to successfully achieve the company goal and destinations. To help BGI perform better when it comes to internal auditing, we'd like to provide a few suggestions.

➤ The voucher must be posted in accordance with proper judgment and unique job standards.

➤ It is advisable to keep overwriting and foggy vouchers at a distance.

> The corporate check that is greater than Tk. 50,000 will be used to make the cash installment.

 \succ In accordance with the rules, tax shall be deducted at source from all parties.

 \succ VAT will be deducted at source when payments are made.

 \succ The primary copy of the charge and challan must be given to the review division in accordance with the delivery challan and the plan shrewd, and photocopies of the charge and challan should not be obtained from suppliers.

➤ The review division must receive a monthly periodicals stock report for review.

 \succ Quarterly and monthly accounts must be provided to the review division in order to verify the company's financial situation.

4.4 CONCLUSION

The internship at BDMS & Associates provided a robust platform to gain practical experience in the field of auditing, particularly in the banking and professional services sectors. The audit of Union Bank enhanced my understanding of banking regulations, internal controls, and compliance with statutory and regulatory frameworks. It allowed me to engage in detailed financial analysis, assess risk management practices, and contribute to ensuring the accuracy and reliability of financial reporting.

Simultaneously, auditing within a CA firm broadened my exposure to diverse client engagements and fortified my skills in analyzing operational efficiencies, evaluating compliance, and implementing effective audit procedures. This dual exposure significantly enhanced my ability to apply theoretical knowledge to practical scenarios, develop a meticulous approach to work, and maintain professional ethics and standards.

This internship has been instrumental in equipping me with a deeper understanding of the auditing process and fostering essential professional competencies. The experience has strengthened my analytical, organizational, and communication skills, which will serve as a strong foundation for my career in auditing and finance.

CHAPTER –V

6.1 <u>REFERENCES</u>

- <u>Https://ubinet.unionbankofindia.co.in/UBINET/</u>
- <u>https://www.google.com/</u>
- .<u>https://www.icab.org.bd/</u>

ASSESSMENT: -

External: -

INTERNSHIP ASSESSMENT FORM (BY INDUSTRY SUPERVISOR) Intern's Name: Aditya Prasad Sahot Name of Company: BOMS & Associates Supervisor: CA. Source's Sahot Date:

Date: 18 11.24

Annexure III

Intern's Position or Assignment:

Auditore

PART I Please complete this evaluation at the end of the student's work period. You are encouraged to discuss the completed form with the intern to aid in their professional development. The evaluation is a mechanism that the SoET has employed to work on continuous improvement of students. Please use the scale below to evaluate your intern's performance in the following areas:

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|-------------------------------------|------------------------|---------------------------------|-------------------------|--------------|
| Needs more training or education | Performing below expectations | Acceptable performance | Above average performance | Superior performance | Not observed |

| 1 | General Workplace Performance | | | |
|------|--|-----|------|---------------------|
| | Attendance | 1 | 2 | 3 4 3 6 |
| | Punctuality | 1 | 2 | 3 4 5 6 |
| | Appropriate dress | Т | 2 | 3 4 5 6 |
| | Attitude | 1 | 2 | 3 4 5 6 |
| | Acceptance of criticism | 1 | 2 | 3 4 5 6 |
| | Asks appropriate questions | 1 | 2 | 3 4 5 6 |
| | Self-motivated | 1 | 2 | 3 4 5 6 |
| | Practices ethical behaviour | 1 | 2 | 3 4 8 6 |
| 2 | Specific Job Assignment Performance | | | |
| | Sufficient knowledge/skill to perform tasks | 1 | 2 | 3 4 5 6 |
| | Verbal communication skills | 1 | 2 | 3 4 5 6 |
| | Written communication skills | 1 | 2 | 3 4 5 (6) |
| | Analytical skills – analyses problems and takes appropriate action | 1 | 2 | 3 4 5 6 |
| | Uses technical/domain skills required for the position | 1 | 2 | 3 -4 5 6 |
| | Meets deadlines | 1 | 2 | 3 4 5 6 3 4 5 6 |
| | Takes initiative to get a job done, including overcoming | 1 | 2 | 3 4 5 6 |
| | obstacles | | | 1 |
| | Sets priorities | 1 | 2 | 3 4 - 5 6 |
| Ho | w would you assess the intern's overall performance? | | | |
| 2 OI | utstanding above average satisfactory belo | w a | vera | ge 🗆 unsatisfactory |



PART II

This section gives you the opportunity, as an experienced professional, to make recommendations that would help in the professional development of the student as well as give the faculty some insight into the areas that may need more attention.

What do you consider the major strengths of this intern?

Puntoality Knowledge

What areas need improvement?

Technical drug

What would you recommend to make this student better prepared for the workplace? (e.g. courses, activities, skills acquisition, programs)?

Technical programs

Other comments, commendations, or recommendations:

Creed

Thank you for your time in completing this evaluation!



Internal:-

| SL NO | RUBRICS | FULL MARK | MARKS OBTAINED | REMARKS |
|----------|---------------------------------------|-----------|-------------------|---------|
| 1 | Daily Diary and Log Report | 20 | | |
| 2 | Periodical (Weekly/Monthly) Report | 10 | | |
| 3 | Presentation and Viva | 20 | | |
| | Total | 50 | | |

Date:

Signature of the Faculty

COURSE OUTCOME

COURSE OUTCOME (COs) ATTAINMENT

Expected Course Outcomes (COs):

(Refer to COs Statement in the Syllabus)

| | | | | | | - | |
|---|-----------|------------|---------------|------|--------|--------------|---------|
| | | | | | | - | |
| | | | | | | - | |
| Course Outcome Attained: How would you rate your learning of the s | ubject ba | sed on the | specified (| COs? | | - | |
| $ \bigcap_{1} \bigcirc_{2} \bigcirc_{3} $ | | | — 6 | | | 9 | |
| LOW | | | | | E | IIGH | |
| ➢ Learning Gap (if any): | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Books / Manuals Referred: | | | | | | - | |
| | | | | | | - | |
| | | | | | | - | |
| Date: | | | | | Signat | ure of the S | Student |
| Suggestions / Recommendations:(By the Course Faculty) | | | | | | | |
| | | | | | | - | |
| | | | | | | - | |
| Date: | | | | | Signat | ure of the I | Faculty |
| | | | | | | | |
| | | | | | | | |



A Summer Internship Report On

"COMPARATIVE STUDY OF SBI MUTUAL FUND AND HDFC MUTUAL FUND"

At

Motilal Oswal Financial Services

Submitted in the partial fulfilment of the requirement for qualifying

Master of Business Administration

Prepared By **Mr. Tushar Kumar Pani** Registration No: - 230402100022 Semester – 3rd Batch – 2023-25 **Under the Guidance and Supervision of**

Mr. Manabhajan das External Guide DR. Rajani Agrawalla Internal Guide

For the Academic Year 2024 Submitted To



School of Management

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT Bhubaneswar Campus, Dist. Khordha, 752050

CERTIFICATE FROM THE INTERNAL GUIDE

This is to clarify that Mr. Tushar Kumar Pani student of "School of Management", Centurion University of Technology and Management, Bhubaneswar has successfully completed the internship of 45 days program.

(SIP) towards partial fulfilment of MBA from 10 June 2024 to 26July 2024.

I wish him a successful and prosperous career ahead.

Date –

Place -Bhubaneswar

Dr. Rajani Agrawalla Internal Guide

School Of Management

Centurion University of Technology and Management, Bhubaneswar

CERTIFICATE FROM THE EXTERNAL GUIDE

CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that **Mr. Tushar Kumar Pani** a student of MBA (Finance /Marketing) from School of Management, Centurion University of Technology and Management, **Bhubaneswar campus** Odisha has successfully completed the long internship program in "COMPARATIVE STUDY OF SBI MUTUAL FUND AND HDFC MUTUAL FUND" with us for 45 days from 10 June 2024 to 26July 2024. was found to be punctual, hardworking and inquisitive

I wish him a successful and prosperous career ahead.

Date – Place -Bhubaneswar

Mr. Manabanjan Dash External Guide

DECLARATION

I hereby declare that the Thesis entitled "**COMPARATIVE STUDY OF SBI MUTUAL FUND AND HDFC MUTUAL FUND**" submitted for the Master of Business Administration is my original work and the project has not formed the basis for the award of any Degree / Diploma or any other similar titles in any other University / Institute.

Student Name: Tushar Kumar Pani Student Signature: Regd.No: 230402100022 Place: Date:

ACKNOWLEDGEMENTS

The completion of this Summer Internship Project "**COMPARATIVE STUDY OF SBI MUTUAL FUND AND HDFC MUTUAL FUND**" would be incomplete without mentioning the names of person who have helped to make it possible. I take this opportunity to express my gratitude and respect to all those who helped me in the completion of this project.

I express my sincere gratitude to Dr. Rajani Agrawalla, School of Management, Centurion University of Technology and Management for her consistent guidance in my project and for constant encouragement for the completion of the project.

Finally, I express my sincere thanks to my parents and friends for giving advice in all ways for the success of the project report.

Student Name: Tushar Kumar Pani Student Signature: Regd.No: 230402100022 Place: Date:

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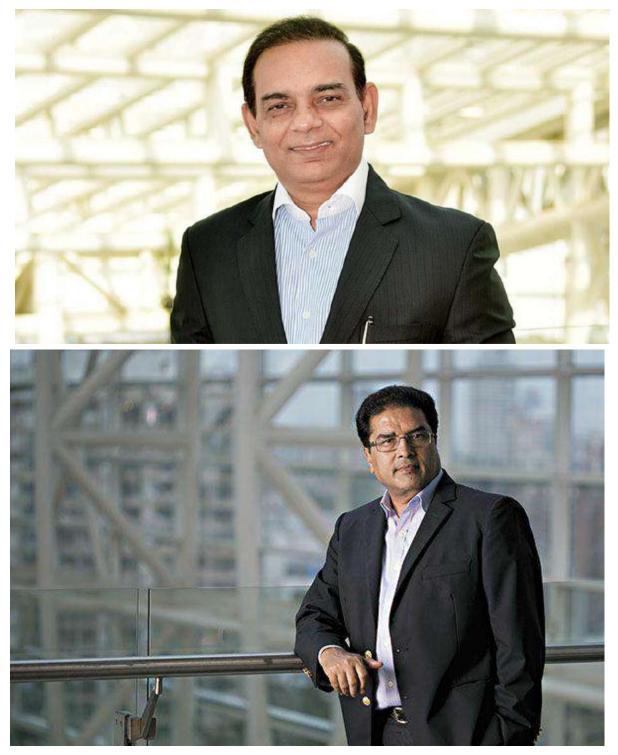
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1. INTRODUCTION

Introduction of the Organization's Business Sector

Motilal Oswal Financial Services (MOFSL) was founded in 1987 by -

Mr. Motilal Oswal



and Mr. Ramdeo Agrawal

Motilal Oswal Financial Services Ltd. (MOFSL) was founded in 1987 as a small sub-broking unit, with just 2 people running the show. Focus on a customer-first attitude, ethical and transparent business practices, respect for professionalism, research-based value investing, and implementation of cutting-edge technology has enabled us to blossom into a 9,800+ member team

Vision of the Motilal Oswal is:

"To implement diligently researched customised investment strategies which help investors meet their long-term financial goals in a risk appropriate manner.

Mission of Motilal Oswal:

To ensure that the PMS industry provides a viable investment avenue for wealth creation by adopting high levels of skill, integrity, transparency and accountability.

ORGANIZATIONAL STRUCTURE

- Founder and CEO: Motilal Oswal
- **Co-founder and Chairman**: Raamdeo Agrawal
- Managing Director: Navin Agarwal
- CEO of Investment Banking: Amit Ramchandani
- Whole Time Director & CEO: Ajay Kumar Menon and Rajat Rajgarhia
- Independent Directors: C N Murthy, Chandrashekhar Karnik, Divya Momaya, Pankaj Bhansali, and Swanubhuti Jain
- Group CFO: Shali Bhadra Shah
- Group Chief Human Resources Officer: Niren Srivastava
- Chief Marketing Officer: Sandeep Walunj
- Co. Secretary & Compl. Officer: Kailash Purohit
- Group Head: Pankaj Purohit

Details of business transacted by the organization with respect to the investors.

a. appropriate risk profiling of investors

b.to provide Disclosure Document to investors

c. executing the PMS agreement

d.Making investment decisions on behalf of investors (discretionary) or investment decisions taken at the discretion of the Investor (non-discretionary) or advising investors regarding their investment decisions (advisory), as the case may be.

2. <u>COMPANY PROFILE</u>



Motilal Oswal Financial Services Ltd. (MOFSL) was founded in 1987 as a small sub-broking unit, with just 2 people running the show. Focus on a customer-first attitude, ethical and transparent business practices, respect for professionalism, research-based value investing, and implementation of cutting-edge technology has enabled us to blossom into a 9,800+ member team.

Today we are a well-diversified financial services firm offering a range of financial products and services such as Private Wealth, Retail Broking and Distribution, Institutional Broking, Asset Management, Investment Banking, Private Equity, Commodity Broking, Currency Broking, and Home Finance.

We have a diversified client base that includes retail customers (including High Net worth Individuals), mutual funds, foreign institutional investors, financial institutions, and corporate clients. We are headquartered in Mumbai and, as of March 2023, had a network spread over 550 cities and towns comprising 2500+ Business Locations operated by our Business Partners, us, and 55,00,000+ customers.

SERVICES:

Motilal Oswal provides products and services related to equity trading, commodity trading and investment advisory services, IPOs and SIPs investment, portfolio management services, and mutual funds investment. Motilal Oswal's client base was around 7.3 million at the end of June 2024

ROLE TO BE PLAYED BY TRAINEE

Role of trainee depends on size of the organisation, so where I am working as trainee is not such a big organisation, so my role is also not so big.

From the starting days I used to observe the task and job of every that how they are doing and tried to learn from that. After that they gave some basic tasks of the firm and sec how I am doing.

I have tried my best to enhance my abilities and apply the knowledge that I gained during the studies. The head of the organization Mr. Manabhajn Das gave me training.

What is mean by mutual fund?

Mutual funds are pools of money that are managed by an investment company. They offer investors a variety of goals, depending on the fund and its investment charter. Some funds, for example, seek to generate income on a regular basis. Others seek top reserve an investor's money. Still others seek to invest in companies that are growing at a rapid pace. Funds can impose a sales charge, or load, on investors when they buy or sell shares. Many funds these days are no load and impose no sales charge. Mutual funds are investment companies regulated by the Investment Company Act of 1940.Related: open-end fund, closed-end fund.

Why Should you invest in mutual funds?

- Easy to understand
- <u>To earn income or build wealth</u>
- Offer choice of various categories of schemes:
- Access to ready investment portfolio and past track record
- For regular and disciplined investing
- <u>Investment professionals</u>
- <u>Status of a unit holder</u>
- Unit certificates or statements of accounts
- Share in gains or loss in value of the mutual fund scheme

Concept of mutual funds

A mutual fund is a trust that pools the savings of a no. of investors, who share a common financial goal. The money thus collected is then invested in capital market instruments such as shares, debentures and other securities. The income earned through these investments and the capital appreciations realized are shared by its unit holders in proportion to the number of units owned by them. Thus a mutual fund is the most suitable investment for the common man as it offers an opportunity to invest in diversified, professionally managed basket of securities at a relatively low cost.

Historical Aspect

Mutual fund firstly was established in 1822 in the form of Society General De Belgique. It mainly gains the progress in Switzerland & little in franc and Germany inits initial days. The first investment trust "The foreign and colonial govt. trust" Was founded in London in 1868.

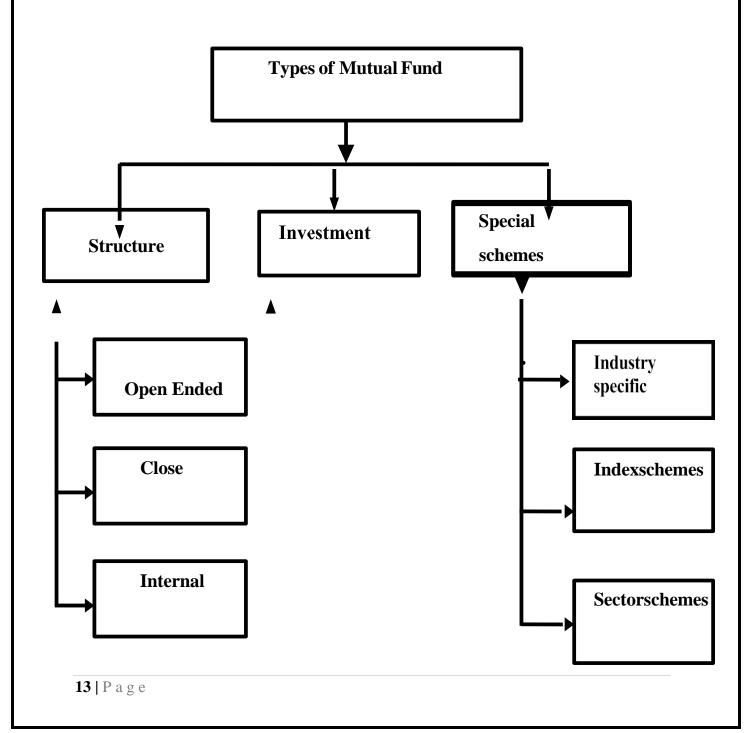
Indian Scenario of Mutual Fund

The origin of mutual fund industry in India is with the introduction of the concept of by UTI in the year 1963. Through the growth was slow, but it accelerated from the year 1987 when non-UTI players entered in industry. The mutual fund industry goes through four phases:

- First phase 1964-87 (Establishment of UTI).
- Second phase 1987-93 (Entry of public sector funds).
- Third phase 1993-2003 (Entry of a private sector funds).
- Fourth phase since feb.2003 (Bifurcated of UTI).

In the first phase, UTI was established in 1963 by an act of parliament. In 1978 it was delinked from RBI & the IDBI took over the control of UTI. In second phase, SBI entered as first non-UTI mutual fund provider then it was followed by can bank (Dec. 87). PNB (Aug 89) & LIC in 1989. In third phase, the private sector entered in it. The Erstwhile Kothari pioneer (now merged with Franklin Templeton) was first registered in July 1993 in mutual fund. In revised

registration of SEBI I n1993 the industry functions under SEBI. And the fourth phase had bitter experience for UTI. It was bifurcated into two separate entities. One is the specified under taking of UTI with AUM of 29,835cr. The second is UTI mutual fund ltd. Sponsored by SBI, PNB, BOB and LIC& it is registered with SEBI.



Advantages of Mutual Funds

- Diversification.
- Professional Management.
- Liquidity (mainly in case of opened mutual funds).
- Regulatory.
- Convenience.
- Low-cost.
- Reduction of transaction cost.
- Diverse returns.

Advantages to Industrial concern

- Tax relief.
- Attract foreign Capital.
- Reduction / Diversification of risk.

Drawbacks of Mutual fund

- No guaranties.
- Fees & Commission
- Taxes.
- Management Risk.

Investment Plans/Options:

• Direct Plan :

Under direct plan investors can invest directly with a fund house where in no agent or distributor is involved and thus they can save on costs. The direct plan has a separate NAV, which is generally higher than normal or regular plan as direct plan charges lower expenses because it does not entail paying any commission to agent/distributor and thus gets reflected in the form of higher NAV.

• Regular or Normal Plan:

Under regular or normal plan investors can invest through an agent or distributor in order to avail their investment advice/services. The regular plan too has a separate NAV, which is generally lower than direct plan as former charges higher expenses in order to pay commission to an intermediary involved.

Investment Options

• Growth Option :

Under growth option, dividends are not paid out to the unit holders. Income attributable to the unit holders continues to remain invested in the scheme and is reflected in the NAV of units under this option. Investors can realize capital appreciation if any, by way of an increase in NAV of their units by redeeming them.

• Dividend Payout Option :

Dividends are paid out to the unit holders under this option. However, the NAV of the units falls to the extent of the dividend paid out and applicable statutory levies.

• Dividend Re-investment Option:

The dividend that accrues on units under option is re-invested back into the scheme at exdividend NAV. Hence investors receive additional units on their investments in lieu of dividends.

3. INDUSTRY PROFILE SBI MUTUAL FUND



SBI mutual fund is a bank sponsored fund house with its corporate headquarters in Mumbai, India. It is a joint venture between the state bank of India, an Indian multinational, public sector banking and financial services company and amundi, a European assets management company.

The mutual fund industry in India originally began in 1963 with the unit trust of India (UTI) as a government of India and the reserve bank of India initiative. Launched in 1987, SBI mutual fund became the first non-UTI mutual fund in India. In July 2004, state bank of India decided to divest 37 percent of its holding in its mutual fund, SBI funds management Pvt Ltd, to society general asset management, for an amount in excess of \$35 million. Post-divestment, state bank of India's stake in the mutual fund arm came down to 67%. In May 2011, Amundi picked up 37% stake in SBI funds management, that was held by society general asset management, as part of a global move to merge its asset management business with credit Agricola.

SBI MUTUAL FUND

SBI Mutual Fund is India's largest bank sponsored mutual fund and has an enviable track record in judicious investments and consistent wealth creation. SBI mutual fund is the Joint Venture between SBI and AMUNDI (France), one of the world's leading fund management companies. A total of over 5.8 million investors have reposed their faith in the wealth generation expertise of the mutual fund.

SBI Mutual Fund today said it has appointed Mr. Shamsher Singh as Managing Director and Chief Executive Officer.

With 33 years of rich experience in fund management, SBI Funds Management Pvt. Ltd. brings forward the expertise by consistently delivering value to the investors' mutual funds have a strong and proud lineage that traces back to the State Bank of India (SBI) - India's largest bank.

The Vision of SBI mutual funds is, "To be the most preferred and the largest fund house for all asset classes, with a consistent track record of excellent returns and best standards in customer service, product innovation, technology and HR practices." The mission has been to establish Mutual Funds as a viable investment option to the masses in the country. Working towards it, SBI mutual fund developed innovative, need-specific products and educated the investors about the added benefits of investing in capital markets via Mutual Funds.

SBI Funds Management has been successfully managing and advising India's dedicated offshore funds since 1988. SBI Funds Management was the 1st bank sponsored asset management company fund to launch an offshore fund called 'SBI Resurgent India

Opportunities Fund' with an objective to provide our investors with opportunities for longterm growth in capital, through well-researched investments in a diversified basket of stocks of Indian Companies.

SBI Mutual Fund is India's largest bank sponsored mutual fund and has a track record in judicious investments and consistent wealth creation. The fund traces its lineage to SBI - India's largest banking enterprise. The institution has grown immensely since its inception and today it is India's largest bank, patronized by over80% of the top corporate houses of the country.

SBI Mutual Fund is a joint venture between the State Bank of India and Society General Management, one of the world's leading fund management companies that manages over US\$ 500 Billion worldwide.



HDFC Mutual Fund

Managed by HDFC Asset Management Limited, HDFC Mutual Fund is another prominent mutual fund provider in India. It is a branch of the Housing Development Finance Corporation (HDFC), one of the leading financial institutions in India. HDFC Mutual Fund offers a wide range of mutual funds, including debt, hybrid, equity, and solution-oriented funds. This fund provider has a stellar reputation for its innovative fund offerings, attentive customer care, and methodical approach to investing. HDFC Mutual Fund has a significant market share and is renowned for its fund expert's.

HDFC Asset Management Company Ltd., or **HDFC Mutual Fund,** is currently the largest mutual fund and actively managed equity mutual fund in India. It is one of the most profitable asset management companies (AMC) in the country. The company manages assets worth Rs. 6.1L Cr crores as of Mar 31, 2024.

4. <u>LITERATURE REVIEW</u>

- 1. In her paper "Comparative Analysis on Performance of SBI and HDFC Equity, Balanced, and Gilt Mutual Funds," **Ms. Dhanalakshmi K. (2013)** compared and examined the performance of SBI and HDFC mutual funds, with an emphasis on equities, gilt, and balanced mutual funds.
- 2. Money in the connection between Treynor, Jensen, and Sharpe. Just three years of operating finance—from January 2010 to December 2012—are covered by the study. He concluded that the funds' returns changed according to the state of the market; that is, in 2010 and 2011, the return was impacted by market volatility, but in 2012, scheme performance improved. Research has demonstrated that, in the long run, investing in HDFC (Equity, Balanced, Gilt) mutual funds performs better than SBI funds.
- 3. In a 2013 study titled "A. A Comparative Study of Mutual Fund Performance SBI Mutual Funds V/S Others," Dr. Rajesh Manikraoji Naik and MR Senapathy compared the 2011–2012 performance of the SBI Magnum Equity mutual fund and the top 100 mutual funds from HDFC using standard deviation, beta, and Sharpe ratio. Ultimately, the authors concluded that there is little difference between SBI and HDFC mutual funds and that both are excellent mutual funds.
- 4. **Lubos pastor, M Blair vorsatz (2020)** During the COVID-19 crisis, they examine the performance and flows of active stock mutual funds in the United States. We discover that most active funds underperform passive benchmarks, which contradicts the popular belief that active funds thrive in downturns. This underperformance is especially pronounced when compared to the benchmark. 500 indexes, but it can also be seen when compared to style benchmarks.

- 5. **Prabhat kumar Tripathi (2019)** over the last few years, the mutual fund sector has grown at a breakneck rate, with new products tailored to investors' needs and slew of new companies joining the market. The purpose of this research is to examine the numerous SBI mutual funds and ICICI prudential mutual funds debt funds.
 - In a 2014 study titled "A Comparative Study of Diversified Mutual Fund Schemes of Selected Public and Private Equity Funds in India," Dr. Vinay Kandpal and Prof. P. C. Kavi Dayal included HDFC Premier Multi-Cap, HDFC Growth, and HDFC Core and Satellite funds. Examine the results for the private sector mutual fund category during five years (2008–2013). chosen mutual funds for the public sector based on the Jensen, Sharpe, standard deviation, and beta
 - 7. In a study titled "Analysis and Comparative Study of SBI and HDFC Mutual Fund,"
 Babasaheb Patil (2012) evaluated the risk and return of the growth of the SBI Magnum Equity Fund and the HDFC Growth of the share fund over one year (2.4.2007 31.3. 2008) using a variety of statistical techniques, including variance, standard deviation, covariance, and correlation. He concluded that the SBI Magnum Equity fund offered greater risk and returns than HDFC Equity, although both funds performed poorly when the author took investor expectations into account.
 - 8. Investment policy, portfolio turnover rate, mutual fund performance, and stock market effects were all examined by **Irwin, Brown, and FE (1965)**. Research revealed that mutual funds significantly influenced the movement of stock market prices. The study concludes that there was no consistent correlation between portfolio turnover and fund performance and that on average, funds did not outperform the composite markets.

5. <u>RESEARCH METHODOLOGY</u>

Research design: quantitative research and type is a comparative study

Sources of data: Secondary Data Financial news websites, company websites, research reports

Data collection: both funds 10 years of NAV data collected through websites. For yearly NAV I have taken the difference between 31 December to 31 December each year.

Data collection instruments: Historical Performance Data: Get historical performance data directly from official sources such as mutual fund company websites, financial news websites, or financial databases. Focus on metrics or annual returns over some time.

6. OBJECTIVES OF THE STUDY

- i. Analysis of risk and return through using statistical methods with special reference to small-cap and mid- and large-cap funds.
- ii. To compare schemes, return and risk with benchmark i.e. S&P BSE 250
- iii. To evaluate the performance of selected growth schemes using HDFC and SBI Mutual Fund.
- iv. To examine the performance of selected schemes on the basis of risk and return.
- v. To study a comparative performance analysis for the selected mutual funds for TEN years.
- vi. To analyse the risk and returns of HDFC and SBI mutual fund schemes.

7. METHOD OF CALCULATION

(1) STANDARD DEVIATION = it is calculated after calculating the return of mutual funds.

RETURNS = NAV CURRENT CLOSE – NAV PREVIOUS CLOSE

(2) return of portfolio; N = number of years

(3) CORRELATION COEFFICIENT

It shows the linear dependency between fund returns and returns of the benchmark index. The correlation coefficient is calculated here using MS Excel.
 FORMULA =

| r | $n \cdot \sum(XY) - \sum(X) \cdot \sum(Y)$ |
|-----|--|
| 7 - | $\sqrt{(n \cdot \sum (X^2) - (\sum (X))^2) \cdot (n \cdot \sum (Y^2) - (\sum (Y))^2)}$ |

> If 0.5 < r < 1, then there is a high positive correlation between the fund returns and the benchmark returns.

> If 0 < r < 0.5, then there is a low positive correlation between the fund returns and the benchmark returns.

(5) BETA

 \succ Beta, also known as the "beta coefficient," is a measure of the value, or systematic risk, of a security or fund compared to the market as a whole.

Beta here is calculated as (p,b). S.D.p/S.Db

r(p,b) = correlation coefficient between the returns of the concerned portfolio and the returns of the benchmark index. (BSE 100)

S.D.p =Standard Deviation of the concerned portfolio , SD.b =Standard Deviation of the benchmark index (BSE 100) ALPHA

 \triangleright Alpha measures the difference between a fund's actual returns and its expected performance, given its level of risk. A fund's alpha is often considered to represent the value that a portfolio manager adds to or subtracts from a fund's return above and beyond a relevant index's risk/reward profile.

Alpha (α) is calculated here as =X - β (Y) where,

X = average return to NAV returns; Y = average return to market index, $\beta =$ Be

SHARPE RATIO

Sharpe ratio is the measure of risk-adjusted return of a financial portfolio

- The Sharpe ratio formula is: *Sharpe Ratio* = $Rp-Rf/\sigma p$
- ➤ where:
- \blacktriangleright *Rp*=return of portfolio
- \blacktriangleright *Rf*=risk-free rate σp =standard deviation of the portfolio's excess return

Sharpe ratio can be used to rank the desirability of a fund or portfolio.

TREYNOR RATIO

 \succ The Treynor ratio is a measurement of the returns earned more than that

which could have been earned on an investment that has no diversifiable risk, per each unit of market risk assumed.

- The higher the Treynor ratio, the better the performance of the portfolio under analysis.
- \succ Formula: T = Ri-Rf/Bi

► Where,

 $T{=}$ Treynor ratio , Ri= Portfolio I's return , Rf = Risk Free Rate , $\beta{=}Portfolio$ I's Beta

Problem statement

> The need to thoroughly examine and compare the investment strategies, performance indicators, and operational frameworks of SBI Mutual Fund and HDFC Mutual Fund is the central challenge of this comparative study. The study specifically aims to answer the following important question.

What are the differences in the investment philosophies, asset allocation plans, and portfolio development techniques of SBI Mutual Fund and HDFC Mutual Fund?

What past performance patterns have SBI Mutual Fund and HDFC Mutual Fund shown throughout many mutual fund schemes and market cycles?

How are investment risks, including market, credit, and liquidity concerns, managed by SBI and HDFC mutual funds within their separate portfolios?

8. <u>HYPOTHESIS</u>

The null hypothesis (H₀) states that the overall returns of Mutual Funds A and B do not different significantly from one another.

The alternative hypothesis, H₁, states that mutual funds A and B have significantly different total returns.

9. DATA ANALYSIS

BSE 250 TRI

| year | S&P BSE TRI |
|------|-------------|
| 2014 | 8324 |
| 2015 | 7786 |
| 2016 | 8082.4 |
| 2017 | 10333.25 |
| 2018 | 10888.35 |
| 2020 | 13529.1 |
| 2021 | 17511.3 |
| 2022 | 18609.35 |

> This is the market return index BSE 250 TRI for comparison of mutual fund return with the market.

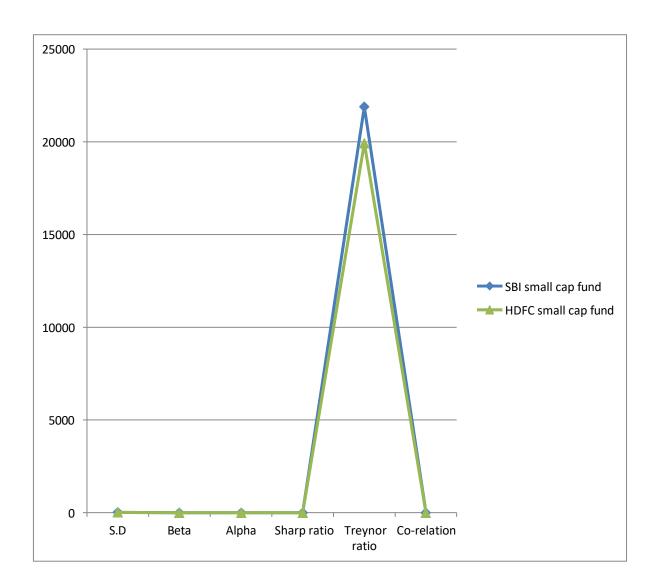
 \succ Standard deviation is calculated using this data for the beta calculation of selected mutual funds.

SBI AND HDFC SMALL- CAP FUND

| SBI SMALL CAP FU | ND | HDFC SMALL C | CAP FUND |
|------------------------|--------|--------------|----------|
| Year(1 Jan to 30 dec) | NAV | year | NAV |
| 2014 | 29.37 | 2014 | 26.13 |
| 2015 | 35.72 | 2015 | 28.02 |
| 2016 | 36.33 | 2016 | 29.56 |
| 2017 | 66.2 | 2017 | 48.63 |
| 2018 | 53.83 | 2018 | 45.07 |
| 2019 | 57.8 | 2019 | 41.30 |
| 2020 | 78.16 | 2020 | 50.43 |
| 2021 | 115.11 | 2021 | 83.13 |
| 2022 | 126.24 | 2022 | 88.03 |

TABLE: 1 CALCULATION

| | S.D | Beta | Alpha | Sharp ratio | | Correlation coefficient |
|------------------------------------|---------|----------|--------|-------------|----------|-------------------------|
| SBI small cap fund | 13.26 | 0.000092 | 0.1167 | 1.5180 | 21880.43 | 0.00961686 |
| HDFC small cap fund | 11.69 | 0.000072 | 0.0920 | 1.2275 | 19930.55 | 0.008542636 |
| S&P BSE 250 (market return) | 1368.43 | | | | | |

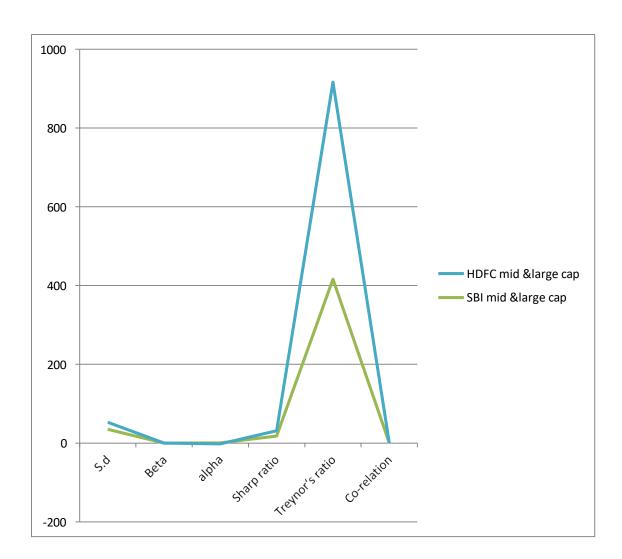


Mid &Large Cap Fund Of SBI And HDFC:

| MID &LARGE C. | AP FUND OF SBI | MID &LARGE C | AP FUND OF HDFC |
|---------------|----------------|--------------|-----------------|
| year | NAV | year | NAV |
| 2013 | 96.78 | 2013 | 69.64 |
| 2014 | 142.06 | 2014 | 88.73 |
| 2015 | 161.18 | 2015 | 84.56 |
| 2016 | 160.30 | 2016 | 87.39 |
| 2017 | 229.36 | 2017 | 114.26 |
| 2018 | 217.36 | 2018 | 110.02 |
| 2019 | 234.76 | 2019 | 117.69 |
| 2020 | 271.70 | 2020 | 131.07 |
| 2021 | 382.73 | 2021 | 187.01 |
| 2022 | 418.04 | 2022 | 206.14 |

TABLE 2 CALCULATION

| Funds | S.d | Beta | Alpha | Sharp ratio | • | Co-relation Co- efficient |
|------------------------|--------|-------------|--------------|-------------|-------------|------------------------------|
| SBI mid & large cap | 35.125 | 0.000658851 | 0.570555556 | 17.84989324 | 416.0806442 | 0.025668101 |
| HDFC mid &large cap | 17.61 | 0.000165605 | -2.443333333 | 13.40091993 | 500.4360865 | 0.012868762 |



10. <u>FINDINGS & RESULT:</u>

FOR SMALL-CAP FUND

1. Since HDFC's S.D. is lower than SBI's, the HDFC small-cap fund's return is more consistent than that of the SBI small-cap fund.

2. Both funds have very low market movement sensitivity because their betas are close to zero. The overall market fluctuation has little effect on the performance of any fund.

3. Based on beta and the market as a whole, alpha calculates an investment's excess return about its projected return. The positive alpha values in both funds show that they have both fared better than predicted.

4. In this comparison, the HDFC Mid-Cap Fund has a Sharpe Ratio of 1.2275, whereas the SBI Mid-Cap Fund's is 1.5180.

In comparison to HDFC Mid-Cap Fund, SBI Mid-Cap Fund has a higher Sharpe ratio, which suggests that it has delivered superior risk-adjusted returns. SBI Mid- and Large-cap funds are worth considering by investors because they have demonstrated superior risk-weighted returns in this situation.

The risk-adjusted return on systematic risk is measured by the Treynor ratio. When comparing the Treynor ratios of the two funds, the HDFC small cap fund has a greater risk-adjusted return (1993.55) than the SBI (2188.43).

In summary, the HDFC Small Cap Fund exhibits superior stability in returns and a higher risk-adjusted return in comparison to systematic risk, as demonstrated by its larger Treynor ratio and smaller standard deviation. However, the SBI Small Cap Fund offers a higher risk-adjusted return based on the Sharpe ratio, indicating a better balance between risk and return, despite likewise having consistent returns and little market sensitivity. HDFC Small Cap Fund may be the choice of investors wanting stability, while SBI Small Cap Fund may appeal to those seeking a balance between risk and return.

FOR MID&LARGE CAP FUND

1. Since HDFC's S.D. is lower than SBI's, the HDFC small-cap fund's return is more consistent than SBI's small-cap fund's.

2. The beta coefficient calculates how sensitive a stock's price movement is to the market's general movement. A beta of less than one suggests that the stock is less volatile than the market, whereas a beta of more than one denotes higher volatility. With a beta of 0.000658851, the SBI MID & LARGE CAP is less volatile in this instance than the HDFC MID & LARGE CAP fund, which has a beta of 0.000165605. Given that both funds' betas are much below 1, they are both comparatively steady and have less volatility when compared to the overall market.

3. After considering risk, alpha evaluates a fund manager's capacity to beat the benchmark index. In this instance, HDFC Mid-Cap's negative alpha (-2.44333333) means that it underperformed its benchmark, while SBI Mid-Cap's positive alpha (0.57055556) indicates that it has exceeded it. Consequently, in terms of alpha, the SBI Mid-Cap Fund performed better than the HDFC Mid-Cap Fund.

4. The risk-adjusted return on an investment is measured by the Sharpe ratio. A greater Sharpe ratio indicates a greater risk-adjusted return.

▶ In this comparison, the Sharpe ratio of the SBI Mid-Cap Fund is 17.84989324 while the Sharpe ratio of the HDFC Mid-Cap Fund is 13.40091993.

> In comparison to HDFC Mid-Cap Fund, SBI Mid-Cap Fund has a higher Sharpe ratio, indicating that it has delivered superior risk-adjusted returns.

Based on systematic risk (beta), the Treynor ratio calculates the risk-adjusted return on an investment. For the amount of risk taken, a greater Treynor ratio indicates a better risk-adjusted return.

5. In this comparison, the HDFC Mid-Cap Fund has a Treynor ratio of 500.436, whilst the SBI Mid-Cap Fund has a Treynor ratio of 416.080.

6. The Treynor ratio shows that the HDFC Mid-Cap Fund has outperformed the SBI Mid-Cap Fund in terms of risk-adjusted return, suggesting that it has provided superior returns when taking systemic risk into account.

11. LIMITATION OF THE STUDY

1. This study has only looked at small, medium, and large mutual fund schemes. If additional scheme types were included, including debt funds and sector-specific funds, a comparable analysis might be performed.

2. A few statistical techniques have been used to analyze the performance of mutual funds. It could be raised to get an exact outcome.

The performance and returns of the mutual fund schemes have only been contrasted with those of the S&P BSE 100. The rate on Indian government 10-year bonds serves as a representative of risk-free returns, but the same can be done with a range of alternative benchmarks

12. CONCLUSION

SBI mid-cap and large-cap funds have outperformed the other in terms of alpha and Sharpe ratio, indicating superior risk-adjusted returns, even though both funds have low volatility and stable returns. However, despite a greater Treynor ratio and a smaller standard deviation, HDFC Mid-Cap Fund exceeded Alpha and Sharpe. Investors considering SBI's mid- and large-cap stocks may find stability and somewhat greater risk- adjusted returns. Before making a decision, investors must take into account their own risk tolerance and investing objectives.

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| SL NO | RUBRICS | FULL MARK | MARKS OBTAINED | REMARKS |
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| 1 | Daily Diary and Log Report | 20 | | |
| 2 | Periodical (Weekly/Monthly) Report | 10 | | |
| 3 | Presentation and Viva | 20 | | |
| | Total | 50 | | |

Date:

Signature of the Faculty

COURSE OUTCOME (COs) ATTAINMENT

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A

DISSERTATION REPORT

ON

"TALENT ACQUISITION"

AT



In fulfilment of the requirement for the award of degree of

MBA

Submitted By:

Mr. Harsh Deep Kumar

Registration No - 230402100050

Batch-2023-25

Under the Guidance of

Mr. Jasmit Singh

External Guide

Mr.Shiv Shankar das

Internal Guide



INTERNSHIP CERTIFICATE



JSP/Industrial Training/24-25/62

Date: 19th July 2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Harsh Deep Kumar a student of the MBA in HR & Marketing (1st Year), bearing Regd. No. – 230402100050 from Centurion University, Bhubaneswar successfully completed his Internship on "Talent Acquisition" under the guidance of Mr. Jasmit Singh (Asst. Gen Manager – HR) from 01.06.2024 to 15.07.2024 at JSP, Angul.

We wish Mr. Harsh Deep Kumar all the best in his future endeavours.

For Jindal Steel & Power

ra ANGUL Suprava Manjari Behera ODISHA Dy. Manager - HR & ES

JINDAL STEEL & POWER LTD Angui Office Chhendipada Road, SH-63, At/Po-Jindai Nagar, Dist-Angui, Odisha-759111 T +91 6761 264191-95 F +91 6761 264141-44 W www.jindalsteelpower.com Registered Office O P Jindal Marg, Hisar, 125 005, Haryana

DECLARATION

I do hereby declare that, this Project Report entitled "A Study on Employee Welfare policies in Nalco" for partial fulfilment of the requirement for the award of the Degree in MASTER OF BUSSINESS ADMINISTRATIVE (MBA) Of Centurion University of Technology and Management, Bhubaneswar. This is a record of original work done by me under the supervision and guidance of Mr. Jasmit Singh This project work is my own and has neither been submitted nor published elsewhere.

Place: BHUBANESWAR

Date:

Harsh Deep Kumar

Regd No.230402100050

Centurion University of

Technology and Management

ACKNOWLEDGEMENT

I would like to express my heartful and special thanks of gratitude to my Internal Guide Dr. Shiv Shankar Das as well as my External Guide Mr. Jasmit Singh who gave me this golden opportunity to do this wonderful project at "JINDAL STEEL AND POWER LIMITED, Which also helped me in doing a lot of research and I came to know about so many innovative things .I wish to thank all the respondents from the industry who spent their valuable time in discussing with me and giving valuable data of the industry. My sincere and heartfelt thanks to all my teachers at the Department of School of Management for their valuable support and guidance. I would also like to extend my thanks to my parents and friends who helped me a lot in finalizing this project within the limited time frame.

Harsh Deep Kumar

Regd No.-230402100050

PREFACE

It is very rarely experienced that an academic obligation becomes an enjoyable experience and work is more memorable one. Such experience had given me an opportunity to access, the concept of the theory against the practical reality.

The information is gathered through report of the company; discussion with the employees, officials, HRD meets of the persons, books, magazines, Internet etc. All these information are being interpreted in this manner that even a lay man can understand and their impact on the JSPL, Angul.

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- : Introduction
- : Objective
- : Scope
- : Methodology
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- Chapter 2- Company Profile
- Chapter 3- Literature Review
- Chapter 4- Conceptual Framework
- Chapter 5- Data Analysis and Findings
- Chapter 6- Conclusion and Suggestion
- Chapter 7- Bibliography

CHAPTER 1

Talent

Acquisition

INTRODUCTION

1.0 Introduction

Talent acquisition is the process of planning, sourcing, assessing, hiring, and on-boarding of qualified and talented individuals into appropriate positions in the organization. The process applies to all types of employment relationships including full and part time employees, contract employees, contingent staff, or outsourced worker relationships. The focus of the process is on attracting talented workers to the organization.



Acquiring and retaining the best talent acts as competitive advantage, but it is equally important and difficult to find the right person for the right job. The increased competitiveness in the recruitment market has led to organizations spending more time, effort and resources on developing their recruitment strategy. Talent acquisition is an important function within HR, responsible for recruiting high quality people through various sources for given job positions under stringent deadlines and cost constraints. Recruitment a subset of the talent acquisition process is almost central to the human resource management process and failure in recruitment can create difficulties for any

Company including an adverse effect on its profitability and inappropriate levels of staffing or skills. Better recruitment and selection strategies result in improved organizational outcomes. Only a talent resourcing process that is well executed from start to finish yields consistent and compliant results which will in turn yield a competitive advantage in the war for talent. For given the importance of talent acquisition in the overall successful operations and growth of any organization, this project is aimed at a study on the talent acquisition process at JINDAL STEEL AND POWER.

The study also aims at benchmarking this process with the best industry practices. Benchmarking is the process of identifying, understanding, and adapting outstanding practices from organizations anywhere in the world to help your organization improve its performance." "Benchmarking is a highly respected practice in the business world. It is an activity that looks outward to find best practice and high performance and then measures actual business operations against those goals. The purpose of paper was to study the current talent acquisition process i.e. analyse methods, sources of recruitment and selection procedure in the organization and identify areas for improvement. The study examines and assesses the organization's strategy for recruitment and selection. The study also aims at understanding the extent of adoption of best practices, implementation of new and innovative methods in recruitment and selection and recommends improvements based on the information gathered.

OBJECTIVES OF THE STUDY

- 1. To get a broader overview of talent acquisition.
- 2. To study the concept of talent acquisition.
- 3. To study the importance of talent acquisition from an organization's point of view.
- 4. To know about the talent acquisition responsibility of JINDAL STEEL & POWER.
- 5. To study the talent acquisition process at JINDAL STEEL & POWER and recommend for improvement in the current talent acquisition process.
- 6. To reduce the process lead time from sourcing to on boarding.
- 7. To examine the extent to which the firm has adopted and implemented best practices.

8. To study the extent to which they have adopted new and sophisticated methods to recruitment and selection.

SCOPE OF THE STUDY

The study covers the talent acquisition process at JINDAL STEEL & POWER, India for all functions and for all bands/levels/roles in the organization. The study is conducted at the JINDAL STEEL & POWER, Angul, and Odisha which includes 4500 approx. employees. The project covers two main areas of the organization's Talent acquisition department; recruitment process (Sourcing, screening, shortlisted, Negotiation and Final Call) which includes talent management, talent search and second process is Onboarding (Hiring, joining Formality, welcome Kit, induction).

RESEARCH METHODOLOGY

Methodology can properly refer to the theoretical analysis of study or to the body of methods and principles particular to a branch of knowledge.

In this sense one speak of objections to the methodology of a geographic survey or of the methodology of modem cognitive psychology.

There are 2 types of methodology:-

- i) Primary data
- ii) Secondary data

(i)PRIMARY DATA

Primary data means original data that has been collected specially for the purpose in mind .It means someone collected the data from the original source first hand. Data collected this way is called primary data.

Primary data has not been published yet and is reliable, authentic and objective, primary data has not been changed and altered by human beings, therefore its validity is greater than secondary data.

The people who gather primary data may be an authorized organization, investigator, enumerator or they may be just someone with a clipboard. These people are acting as a witness so, primary data is only considered as reliable as the people who gathered it.

(ii)SECONDARY DATA

Secondary data is the data that has been already collected by and really available from other sources. "When we use statistical method with primary data for another purpose for our purposes secondary data" so, that secondary data that is being reused, such data are cheaper and more quickly obtainable than the primary data. For example: from literature, industry, surveys, TV, internet, etc.

Limitations of the study

- The survey is subjected to bias and prejudices of the respondents. Hence 100% accuracy can't be assured. Secondly respondents may not disclose confidential information.
- Respondent's reluctance to disclose proprietary information about the organization.

CHAPTER-2

Jindal Steel and Power, Angul Odisha Company Profile



Jindal Steel and Power



| | STEELUTOTTER |
|--------------|--|
| Туре | Public |
| Traded as | BSE: 532286 |
| | NSE: JINDALSTEL |
| | BSE SENSEX Constituent |
| | CNX Nifty Constituent |
| ISIN | INE749A01030 |
| Industry | Steel, Energy |
| Founded | 1952 |
| Founder | O P Jindal at Hisar |
| Headquarters | New Delhi, India |
| Area served | Worldwide |
| Key people | Naveen Jindal (Chairman) |
| | Bimlendra Jha (MD) |
| Products | Steel, Iron, Electricity |
| | generation and distribution |
| Revenue | ▲ ₹56,921 crore (US\$7.1 billion) (2022) |
| Net income | ▲ ₹8,249 crore (US\$1.0 billion) (2022) |

| Total assets | ▲ ₹76,643 crore (US\$9.6 billion) (2022) |
|------------------------|---|
| Total equity | ▲ ₹37,095 crore (US\$4.6 billion) (2022) |
| Number of employees | 21,000 (2022) |
| Parent | Jindal Group |
| Website | www.jindalsteelpower.com |

Jindal Steel and Power (JSP) is an Indian steel company based in New Delhi. JSPL is a part of O.P Jindal Group.

In terms of tonnage, it is the third largest private steel producer in India and only private player in India to produce rails. The company manufactures and sells sponge iron, mild steel slabs, rails, mild steel, structural, hot rolled plates, iron ore pellets and coils. Jindal Steel and Power set up the world's first coal-gasification based DRI plant at Angul, Odisha that uses the locally available high-ash coal and turns it into synthesis gas for steel making, reducing the dependence on imported coke-rich coal. JSPL's coal gas-based steel tech became a case study at Harvard University.

With its timeless business philosophy JSPL is primed to not merely survive but win in a marketplace marked by frenetic change. Indeed, the company's scorching success story has been scripted essentially by its resolve to innovate, set new standards, enhance capabilities, enrich lives and to ensure that it stays true to its haloed value system. Not surprisingly, the company is very much a future corporation, poised to become the most preferred steel manufacturer in the country.

JSPL is an industrial powerhouse with a dominant presence in steel, power, mining and infrastructure sectors. Part of the US\$ 22 billion OP Jindal Group, the Company is continuously scaling its capacity utilization and efficiencies to capture opportunities for Building a Nation of Our Dreams. Led by Mr. Naveen Jindal, the youngest son of the legendary Shri O.P. Jindal, the company produces economical

And efficient steel and power through backward and forward integration. JSPL's business operations span across the states of Chhattisgarh, Odisha and Jharkhand in India, where it operates some of India's most advanced steel manufacturing and power generation capacities of global scale. JSPL has created cutting-edge capacities to produce up to 9.95 Million Tonne Per Annul (MTPA) Iron through a judicious mix of Direct Reduced Iron (DRI), Blast Furnace and Hot Briquetted Iron (HBI) Routes catering to its 11.6MTPA Liquid Steelmaking capacities across three locations in India and abroad. The company has a well-spread out installed finished steel capacity of 6.55 MTPA prudently spread over Bar Mills, Plate Mills, Rail and Universal Beam Mill (RUBM), Medium & Light Structural Mill (MLSM), and Wire Rod Mill. JSPL's captive iron ore mines at Tensa, Odisha have a production capacity of 3.11 MTPA. The company owns and operates combined power generation capacities of 5034 MW including the 3400 MW O.P. Jindal Super Thermal Power complex at Tamnar, Chhattisgarh.

Alongside contributing to India's growth story the company is driving an ambitious global expansion plan with its sights set on emerging as a leading transnational business group. The company continues to capitalize on opportunities in high growth markets, expanding its core areas and diversifying into new businesses. JSPL's global operations include a 2 MTPA integrated steel complex at Sohar, Oman and 6.6 MTPA coal-mining operations spread across South Africa, Mozambique and Australia. The company's export portfolio is growing by the day with an existing export footprint in 22 countries.

From the widest flat products to a whole range of long products, JSPL has a unique product portfolio that caters to markets across the steel value chain. JSPL has pioneered production of Hot Rolled Parallel Flange Beams and Columns in the country. The company also introduced world's longest 121-metre long rails in the country and is the first to manufacture Head Hardened Rails for high-speed trains and metros in India. The company's

Plate mill at Angul is capable of producing 5-meter-wide plates – the widest in the world. JSPL manufactures high strength Jindal Panther TMT Rebar's equipped to withstand shock loading and cyclic loading condition making them an ideal choice for buildings in high seismic zones. In addition, JSPL also manufactures customized steel products like Weld Mesh and Cut & Bend Rebar's aimed to speed up the construction process.

It has won several awards for its innovative business and social practices. JSPL has been rated as the second highest value creator in the world by the Boston Consulting Group, the 11th fastest growing company in India

by Business World and has figured in the Forbes Asia list of Fab 50 companies. It has also been named among the Best Blue Chip companies and rated as the Highest Wealth Creator by the Dalal Street Journal. Dun &

Bradstreet has ranked it 4th in its list of companies that generated the highest total income in the iron and steel sector.

The company endeavours to strengthen India's industrial base by aiding infrastructural development, through sustainable development approaches and inclusive growth. It deploys its resources to improve infrastructure, education, health, water, sanitation, environment and so on in the areas it operates in.

For JSPL Angul Plant the current Consent to Operate is 4.5 MTPA, which can be augmented to 6 MTPA at later Stage.

MISSION, VISION & VALUES

Mission

"Building nations, empowering communities"

Vision

"An ever-flourishing company focused on national building, value creation and sustainable development."

<u>Values</u>

"Extreme ownership better than before respect for people sustainability"

LEADERSHIP

Mr. Naveen Jindal

Chairman



A well-known Indian Industrialist and Philanthropist, Mr Naveen Jindal is the Chairman of Jindal steel & Power limited (JSPL), India's leading infrastructure Conglomerate with interests in steel, mining and power sector.

His vision at JSPL is driven by the core principle of Nation Building. Under his leadership, each of the businesses of JSPL is focused towards building world-class capabilities to make India self-reliant

and a global economic powerhouse. His tenacity and drive have transformed JSPL into a conglomerate with presence across Africa, Oman and Australia.

Mr Jindal was declared the Industry Communicator of the year by the World Steel Association in 2016. He was featured by the Fortune magazine as Asia's 25 Hottest People in Business for turning a struggling steel company into an Asian blue-chip giant. JSPL, under his leadership, was declared as the highest wealth creator in the world between the Years 2005-2009 by the Boston Consulting Group. In 2011, The Economic Times-Corporate Dossier list featured him as India's Most Powerful CEOs. Ernst & Young conferred upon him the Entrepreneur of the Year Award in the field of Energy and Infrastructure in 2010.

JSP Inspiration



Shri. Om Prakash Jindal Founder Chairman O.P. JINDAL GROUP

Shri O. P. Jindal lived his life with the belief that meaningful change in society requires working upwards, from the bottom. By uplifting the weaker section of society, he believed that our society and country could achieve the impossible. Almost half a century ago, he dreamt of a self-reliant India.

CHAPTER 3

Literature Review

Literature Review

Talent acquisition is defined as a strategic approach to identifying, attracting and on boarding top talent to efficiently and effectively meet dynamic business needs. The term Talent Acquisition (TA) is often used synonymously with Recruiting. However, Recruiting is a subset of TA, and includes the activities of sourcing, screening, interviewing, assessing, selecting and hiring. Talent acquisition includes recruiting, but it is inclusive of other strategic elements as follows.

- Talent Acquisition Planning & Strategy ensures business alignment, examines workforce plans, requires an understanding of the labour markets, and looks at global considerations.
- Workforce Segmentation requires an understanding of the different workforce segments and positions within these segments, as well as the skills, competencies, and experiences necessary for success.
- Employment Branding includes activities that help to uncover, articulate and define a company's image, organizational culture, key differentiators, reputation, and products and services. Employment branding can help advance the market position of organizations, attract quality candidates and depict what it is truly like to work for that organization.
- **Candidate Relationship Management** includes building a positive candidate experience, managing candidate communities, and maintaining relationships for those candidates not selected.
- Metrics & Analytics is the continuous tracking and use of key metrics to drive continuous improvement and to make better recruitment decisions, to ultimately improve the quality of hire.

Workforce Planning

The first critical strategy in employee acquisition is the existence of a formal written human resources plan based on the strategic business plan of the firm (Singh, 2003). Bernardin (2003) suggests that organizations that integrate strategy with HR planning and recruitment have an HR competitive advantage.

Recruitment and Selection

Recruitment is the process of identifying and attracting potential candidates from within and outside an organization to begin evaluating them for future employment. Selection includes collecting, measuring, and evaluating information about candidates 'qualifications for specified positions. Organizations use these processes to increase the likelihood of hiring individuals who possess the right skills and abilities to be successful at their jobs. Recruitment performs the essential function of drawing an important resource; human capital, into the organization (Barber, 1998). A primary objective of recruitment is to identify and attract future employees. While recruitment is aimed at attracting individual into an organization, selection is aimed at identifying the most qualified from among those individuals. Bratton and Gold (2003) defines selection as the process by which managers and others use specific instruments to choose from a pool of applicants a person or persons most likely to succeed in the job(s), given management goals and legal requirements. Rynes, Bretz and Gerhart (1991) suggest that applicants can be wooed not only through improved job attributes, but also through better planned and more attentive recruitment procedures.

According to Torrington and Hall (1991), three components can be distinguished in a hiring procedure. First is the job analysis which is performed in order to gather all relevant information about the job demands and to set the hiring standards. The second component concerns the recruitment strategy, the strategy to spread all relevant information among the possible set of candidates; and the third component is the selection method, the purpose of which is to screen the applicants 'abilities and traits in order to assess the degree of success and compatibility of the individual in the organization.

Job Analysis

The first step in the hiring process is to undertake a job and role analysis to identify the tasks that new recruits are expected to undertake (Marchington and Wilkinson, 2002) and to gather together all data about each existing job, which activities are performed and what skills are needed (Foot and Hook, 2005). Job analysis is viewed as the 'backbone' or 'cornerstone' of recruitment and selection activities, and the importance of job analysis has been highlighted in literature as a strategic HRM practice with potential contribution to organizational performance (Cassio, 1998; Bowin and Harvey, 2001; Siddique, 2004). It has also been suggested that organizations that actively pursue job analysis as an HR planning strategy are likely to gain competitive advantage (Anthony et al., 2002; Dessler, 2003 cf. Siddique, 2004) as it provides a clear understanding of the jobs by both jobholders and the organization hence improving the effectiveness of recruitment and selection and other HR practices.

Conventional job-analysis approach form the basis for job descriptions and person specifications (Siddique, 2004), which respectively describe the tasks and responsibilities that make up the job and the profile of the 'ideal' person to fill the job (Bratton and Gold, 2003). Basically, these place emphasis on identifying employees whose knowledge, skills, and abilities provide the greatest fit with clearly defined requirements of specific jobs (Marchington and Wilkinson, 2002). Traditionally, these have formed the bedrock of the selection processes and recruitment advertisement by establishing the criteria against which applications will 12 be screened and selection decisions will be based (Anderson and Shackleton, 1993; Bardwell et al., 2003).

However, in the current scenario it is argued that job descriptions and person specifications can be inflexible and may fail to reflect potential changes in the key tasks, duties and responsibilities of employees (Bardwell et al. 2003). Further, in addition to technical competence, personal characteristics, values and behaviours have become more central i.e. a shift from recruiting on the basis of qualifications and experience to one that focuses on attitudinal and behavioural skills (Morris et al, 2000 cf. Marchington and Wilkinson, 2002), requiring that such skills and qualities be more effectively identified, and more sophisticated techniques introduced, to accurately predict job success in a shifting and dynamic environment (Sachs, 1990; Iles, 2001).

Organizations are then required to use recruitment and selection in a proactive, strategic way by thinking beyond current job roles and selecting employees on the basis of future as well as current requirements (Robertson et al., 1996).

Thus, a new model of selection is emerging that is geared toward hiring a "whole" person who will fit well into the specific organization's culture rather than job-specific criteria (Bowen et. al, 1991). To achieve this, many organizations have replaced conventional job analysis approaches with competency-focused approaches which focus on the behaviours of job applicants (Marchington and Wilkinson, 2002) such as motivation, flexibility, teamwork orientation and other similar characteristics considered essential for successful job performance (Siddique, 2004) and to achieve the business strategy. The competency approach not only removes some of the uncertainty from hiring decisions, but when it works to get the best person-job match, will also reduce a company's turnover costs and improve overall performance (Sachs, 1990).

Recruitment Process

Once a job has been defined and the qualities of the ideal applicant specified, the next step is to attract applicants (Robertson and Smith, 2001). One aspect of recruitment believed to be particularly important is the source used to attract new employees (Taylor and Schmidt, 1983). Terpstra (1996) argues that recruitment sources are significantly linked to differences in employee performance, turnover, satisfaction and organizational commitment. A policy of internal recruiting is one component of high performance work systems and companies that practice internal recruiting are more likely to be successful financially than companies that rely on external recruiting for top talent. This is because internal recruiting is cost effective compared to external recruitment and is considered to enhance organizational commitment and job satisfaction, which lead to lower employee turnover rates and higher productivity (Bernardino, 2003). Among the external recruitment sources, a study conducted by Lockwood and Ansari (1999) on recruiting scarce talent, identified employee referral programs as the best source, followed by job portals, advertisements, company web sites with employment opportunities pages , college recruiting and job fairs.

Some sources yield greater proportions of high-performing employees than others. A study conducted by Terpstra (1996) revealed that the three top-ranked recruitment sources by HR executives in terms of their ability to yield high-quality, high performing employees were employee referrals, college recruiting and

executive search firms, as these sources are thought to tap different labour market segments and applicant populations and were more likely to yield motivated, multi-skilled workers required for success in the new environment. College recruiting is especially appropriate for the recruitment of younger workers (Marchington and Wilkinson, 2002). Executive search firms are used especially when firms lack in-house capabilities, when confidentiality is crucial, and when speed of recruitment is a priority. Moreover, informal sources i.e., employee referrals, direct applications, and friends or relatives familiar with the organization may yield higher performing and more stable employees than formal recruiting sources. In addition to being cheaper, the quality of candidates is higher in case of employee referrals, since most employees are unlikely to recommend friends who would be unsuitable or would not fit-in with the culture of the organization (Marchington and Wilkinson, 2002). However, one of the best ways to select the most appropriate method for any given job is to conduct a source analysis.

CHAPTER 4 CONCEPTUAL FRAMEWORK

TALENT ACQUISITION

Talent acquisition is the strategic process employers use to analyze their long-term talent needs in the context of business goals, identify and develop the best talent sources, and then execute the strategy by recruiting, evaluating and on boarding candidates. It is usually a function of the HR department working in close collaboration with talent acquisition specialists, with input from senior executives. Talent acquisition is often seen as a strategic approach to the early stages of talent management, the process employer's use in hiring, deploying, training, evaluating and compensating employees.



Figure 1. Talent acquisition deals mostly with recruiting and on boarding.

Need and importance of talent acquisition

Talent acquisition is important because finding and hiring the right people at right place at right time is a crucial element of an organization's business plan and directly affects its success. Without the right employees, a business is likely to struggle with poor productivity, bad decision-making and unmotivated staff.

Talent acquisition is forward-thinking. Instead of simply hiring a candidate to fill a current opening, a talent acquisition team considers the potential employee's possible career path in the organization. As a result, talent acquisition ensures the organization hires people who could eventually become managers or make other important contributions.

TALENT ACQUISITION: Advantages and Best practices

When there is an open role in your company, traditional recruitment methods help you fill that vacancy. But, talent acquisition strategies can ensure that you find the candidate with the proper skill set for the company's future.

Also, it is necessary to plan for the future hiring needs of the company to keep your workforce balanced. To do that, building and managing a talent pool is an essential strategy to consider. Talent acquisition is a strategic hiring method that focuses on the long-term hiring goals of your company. It ensures that the candidate possesses the necessary skills that may come in handy in the long term.

When a job opening comes up, you need to look for the most suitable candidate in the talent pool and communicate with them regarding the job opening.

Understanding the benefits of talent acquisition and the best practices when implementing them can help you make an important decision regarding your recruitment process.

Advantages of Talent Acquisition

The following are some of the advantages of implementing talent acquisition strategies.

Saves Time and Money

Recruitment costs both time and money, and making a bad hire only increases the cost. In addition to that, the time taken to source the candidate and attract them is considerably long. Not to mention, the money spent on advertising.

In a company, handling the budget for recruitment holds a lot at stake. Hence, it would help if you made the right hiring decision for your organisation.

Talent acquisition strategies ensure that the candidate is a perfect fit for the company and reduces the chance of making a bad hire.

When there is a reduced risk of a bad hire, you can go ahead with the hiring process without reservations.

Hire Passive Candidates

Sometimes the right person for your workforce might already be a part of a different organisation.

The recruitment plans that only extend to candidates actively looking for a job can make it hard to find qualified candidates with enough experience.

Adding passive candidates to your talent pool helps you bring candidates who have proper training on the job, as well as, good experience to helps them efficiently manage their roles.

Talent acquisition strategies are geared towards attracting passive candidates.

Employees with the right experience and proper skill set can contribute to the company's success.

It is hard to stay competitive in the job market without passive candidates.

Stay Ahead of the Competitors

To stay competitive in your field, it is obvious that you have to source the best candidates out there and bring them to your workforce.

Talent acquisition strategies can help you find candidates with the suitable skill set and ensure that they are motivated and productive in your company.

When an employee is motivated and works toward the company's goals, they can help you come up with innovative ideas for the company's development.

When they are productive, it boosts team morale and helps to build a strong work culture.

It all starts with recruiting top talent who is also a cultural fit for the company.

Properly Evaluate the Talent Pool

When you use talent acquisition strategies and build a talent pool, it has many benefits.

You can look into the talent pool when you get a job opening that needs specific skills, but, when it comes to evaluation, you need to find the right candidate in every aspect.

With a lot of candidates in your talent pool, you can evaluate them on multiple factors, such as:

- Cultural fit.
- Future Potential.
- Skill Set.

When you take proper care in hiring candidates, it helps reduce the turnover rate and retains the employees.

When the employees are a perfect fit for the organisation, it improves your hiring quality and your business.

Prepares You for the Future

As mentioned at the very beginning, talent acquisition is about looking toward the future and handling all the recruitment needs ahead of time.

This also includes the eventualities that might happen in a company. "For instance, when an employee suddenly quits their job and if you need to fill the role quickly."

Talent acquisition strategies can help you fill the roles in a short time.

A good recruitment plan should never wait until the job opening arises. It should help you build a talent pool and keep them engaged with the company.

Talent acquisition vs. recruitment

Recruitment is the biggest component of talent acquisition, and some organizations and vendors use the terms interchangeably. However, while talent acquisition and recruitment share a similar goal -- to fill open positions -- there are important differences. The biggest is that recruitment focuses on the present moment, while talent acquisition focuses mostly on the future.

Recruitment is more invested in filling an open position as quickly as possible, while talent acquisition gives more consideration to the company's goals and takes the time to find the candidate who best fits the business needs. To gain this broader perspective, talent acquisition teams analyze the current skills of prospective employees, as well as their potential future development and role within the company culture.

Smaller differences extend from this essential difference. Talent acquisition:

• usually requires significantly more time and planning than recruitment;

- uses metrics and data analytics to improve the recruiting process and make more informed hiring decisions;
- depends on teams understanding the different roles and segments in a company, as well as the skills and experience needed to succeed in each area (recruiting pays less attention to these details); and
- Spends more time discovering the best places to find talent for specific jobs and initiatives and then building relationships with people in each area, while recruiting is more likely to use general-purpose hiring tools and spend less time on candidate relationship management.

While the recruitment process is mostly reactive and linear (see Figure 2), talent acquisition is cyclical and strategic. Recruitment focuses on current needs, while talent acquisition focuses on creating a



Figure 2: Recruiting involves seven steps from job description to onbording.

Recruiters in Talent Acquisition

Since the bulk of a successful TA team relies on recruiters, let's break down what it takes to be a rock star one. First, it helps to be a people person. You're comfortable cultivating and maintaining relationships, especially across jobs, industries, and personality types. People who tend to do well in this role are also good at thinking big-picture about the needs of their company, and how to fulfil them. And since you want to always be signing top talent, a background in sales can be tremendously helpful, as you're ultimately in the business of selling jobs to promising candidates—and promising candidates to top stakeholders.

But maybe most importantly, talent acquisition professionals need to think like hunters: always on the prowl for top talent and relentless in their pursuit.

The Talent Acquisition Process

The process of hiring talent often involves many steps over several months. But generally, it can be organized into 6 steps:

1. Sourcing

Starting with an irresistible job description, you'd start identifying social networks, industry events and conferences, online forms, and communities where specialists in your industry gather. There, you can network and schmooze, build relationships, and make your talent needs widely known. In doing so, you'll generate a large pool of promising candidates, and an even stronger pipeline of potential hires.

Sourcing is the use of one or more strategies to attract and identify candidates to fill job vacancies. It may involve internal and external recruitment advertising, using appropriate media such as job portals, local or national newspapers, social media, business media, specialist recruitment media, professional publications, window advertisements, job centres, career fairs, or in a variety of ways via the internet.

2. Recruiting and Attracting

Building a strong company brand, promoting your unique company culture, and designing a competitive compensation package are key components of attracting and retaining stars in your

industry. Candidate relationship management is as well, which means: creating a positive candidate experience, courting leads, and keeping in touch with those who aren't a perfect fit now, but could be in the future.

3. Interviewing and Assessing

Identify the 3-5 most essential tasks that the position requires and the key performance indicators that will help define success. Then, you can build your interview questions based around behaviours, such as, "What have you done that is like this...?" Aim for questions that suss out a candidates ability to solve problems, be resourceful, and think on their feet. You can also assess candidates using other tools: a skills test (like a sample writing or programming task), a personality or cognitive evaluation, or a demonstrated pitch or close.

4. Checking References

Many hiring managers skip this step, but checking a candidate's references can solidify your gut feeling about a candidate's fit. Validate your choice by checking references to see if there are any final concerns or impressions you may have missed. If the reference agrees the candidate has the character and qualifications you're looking for, you're set to start making offers.

5. Making Final Selections

Have a system for selecting from your strongest candidates. Use people tracking and evaluative software or an internal grading system — both for your own talent team, but also any other stakeholders involved in the decision making. Assuming your C-suite and other employees are as busy as you are, make this final selection process as clear and hassle-free as possible.

6. Hiring and Onbording

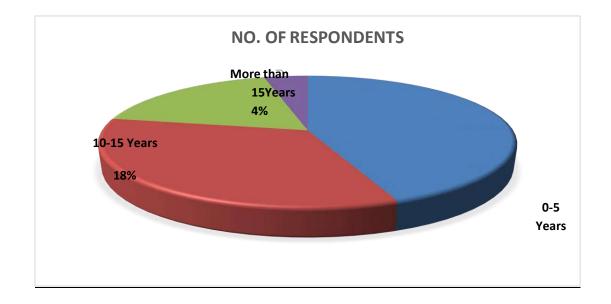
Although hiring and onbording doesn't necessarily fall under the responsibilities of the talent acquisition team, it's certainly the last and final step of hiring top talent. Note that a strong onbording process can make or break a new employee relationship, so prepare for and streamline this process as much as possible before your new employee starts.

CHAPTER 5 DATA ANALYSIS AND FINDINGS

Q1. Since how many years have you been working with JSP, Angul.?

a. 0-5 Years b. 5-10 Years c. 10-15 Years d. More than 15 Years

| Parameters | No. of respondents | Percentage |
|--------------------|--------------------|------------|
| 0-5 Years | 22 | 44 |
| 5-10 Years | 17 | 34 |
| 10-15 Years | 9 | 18 |
| More than 15 Years | 2 | 4 |



Inference:

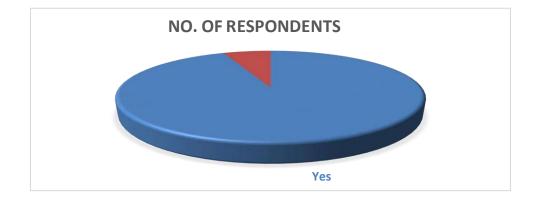
From the above chart we can understand that about 44% have worked not more than 5-years.

And 34 % worked between 5-10 years. 18 % between 10-15 years and about 4% more than 15-year

Q2. Does the organization clearly define the position objectives, requirements and candidate specifications in the recruitment process? Yes

No

| Parameters | Yes | No | |
|--------------------|-----|----|--|
| No. of respondents | 47 | 3 | |
| Percentage | 94 | 6 | |



Inference:

From the above chart we can understand that about 94% have answered yes and 6% have answered no.

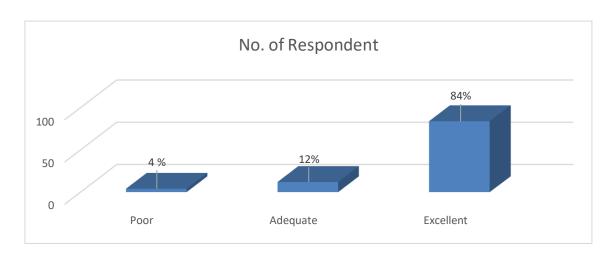
Q3. How well are the organization's affirmative action needs clarified and supported in theselection process?

Poor

Adequate

Excellent

| Parameters | No. of respondents | Percentage |
|------------|-----------------------|------------|
| Poor | 2 | 4 |
| Adequate | 6 | 12 |
| Excellent | 42 | 84 |

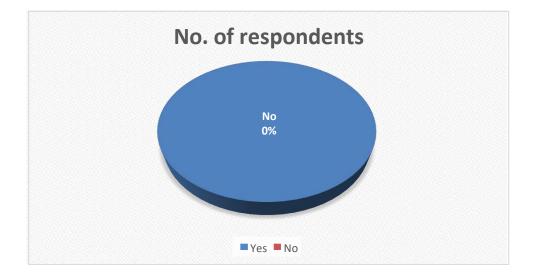


Inference:

From the above chart depicts 84% of the employees rated Excellent, 12% rated Adequate and4% rated Poor.

Q4. Is the organization doing timeliness recruitment and Selection process. Yes No

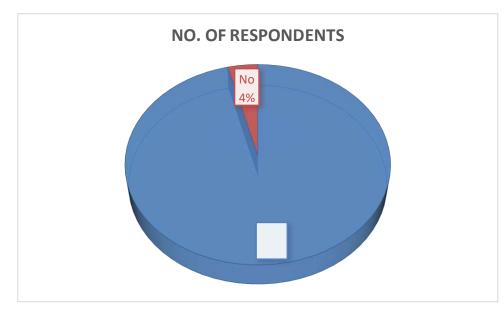
| Parameters | Yes | No |
|--------------------|-----|----|
| No. of respondents | 50 | 0 |
| Percentage | 100 | 0 |



Inference- All the employees have accepted that the organization is doing timely recruitment.

Q5. Does HR provides an adequate pool of quality applicants ? Yes No

| Parameters | Yes | No | |
|--------------------|-----|----|--|
| No. of respondents | 48 | 2 | |
| Percentage | 96 | 4 | |



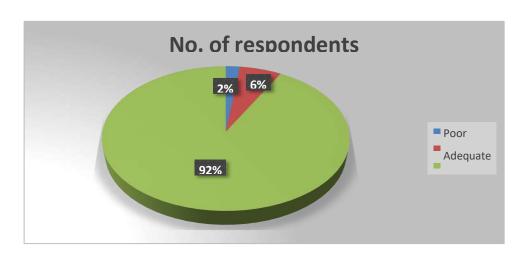
Inference- The above chart shows that 96% of respondents have answered Yes and 4% haveanswered No to the asked question.

Q6. Rate the effectiveness of the interviewing process and other selection instruments, such as testing?

Poor

Adequate Excellent

| Parameters | No. of respondents | Percentage |
|------------|--------------------|------------|
| Poor | 1 | 2 |
| Adequate | 3 | 6 |
| Excellent | 46 | 92 |



Inference:

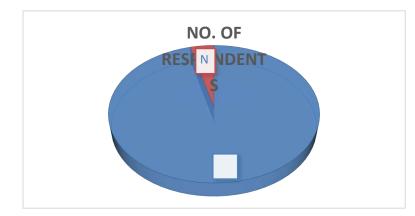
From the above chart depicts 92% of the employees rated Excellent, 6% rated Adequate and2% rated Poor.

Q7. Does the HR team act as a consultant to enhance the quality of the applicant pre-screening process?

Yes

No

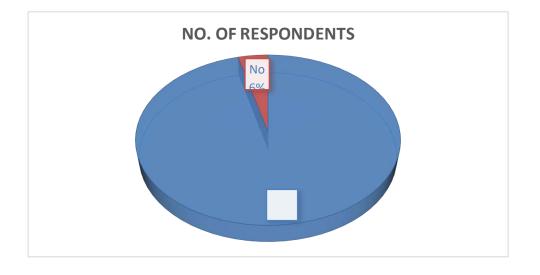
| Parameters | Yes | No |
|--------------------|-----|----|
| No. of respondents | 49 | 1 |
| Percentage | 98 | 2 |



Inference- The above chart shows that 98% of respondents have answered Yes and 2% haveanswered No to the asked question

Q8. Does HR train hiring employees to make the best hiring decisions? Yes No

| Parameters | Yes | No |
|--------------------|-----|----|
| No. of respondents | 47 | 3 |
| Percentage | 94 | 6 |



Inference- The above chart shows that 94% of respondents have answered Yes and 6% haveanswered No to the asked question.

CHAPTER 6 CONCLUSION AND SUGGESTIONS

Findings:-

The findings at JSP are:

- Recruitment and selection process is very transparent but time consuming as processes are very long.
- HR train hiring employees to make the best hiring decisions.
- > The HR department picks up right and quality applicants.
- > The organization is doing timely recruitment.

Suggestions:-

There are no much suggestions with regard to JSP, since this is pvt organization.which follows certain rules and criteria for recruitment process.

But few suggestions can be listed out below.

They are:

- Time management is very essential and it should not be ignored at any level of the process.
- **4** The recruitment and selection procedure should not too lengthy and time consuming.
- 4 The new strategies that could be adopted New technology of Sourcing the Cvs,

Maintain ATS (application tracking system)...

CONCLUSION:

This presents the summary of the study and survey done in relation to the Recruitment and Selection in JSP. The conclusion is drawn from the study and survey of the company regarding the Talent acquisitions process carried out there.

The relatively brief study of the Recruitment presented above raises a number of issues in terms of challenges to policy and the potential shape of future. Recruitment is the process through which individuals seek to exchange their skills, qualifications, experience and attributes for work and pay.

Hence, Recruitments the point at which the labor market becomes a market in which both individual workers and firms bargain to establish exchange rates for different levels and combinations of skills and qualification.

CHAPTER 7 BIBLOGRAPHY

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INTERNSHIP ASSESSMENT FORM

(BY INDUSTRY SUPERVISOR)

Date:

Intern's Name: HARSH DEEP KUMAR

Name of Company: JINDAL STEEL AND POWER

Supervisor: MR.JASMIT SINGH

Intern's Position or Assignment:

1

<u>PART I</u> Please complete this evaluation at the end of the student's work period. You are encouraged to discuss the completed form with the intern to aid in their professional development. The evaluation is a mechanism that the SoET has employed to work on continuous improvement of students. Please use the scale below to evaluate your intern's performance in the following areas:

| 1 | 2 | 3 | 4 | 5 | 6 |
|---------------------------|------------------|------------------------|------------------|----------------------|--------------|
| Needs more training or | Performing below | Acceptable performance | Above average | Superior performance | Not observed |
| education | expectations | - | performance | - | |

| General Workplace Performance | | | | | | |
|-------------------------------|---|---|---|---|---|---|
| Attendance | 1 | 2 | 3 | 4 | 5 | 6 |
| Punctuality | 1 | 2 | 3 | 4 | 5 | 6 |
| Appropriate dress | 1 | 2 | 3 | 4 | 5 | 6 |
| Attitude | 1 | 2 | 3 | 4 | 5 | 6 |
| Acceptance of criticism | 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | | |

| | Asks appropriate questions | 1 | 2 | 3 | 4 | 5 | 6 |
|---|--|---|---|---|---|---|---|
| | Self-motivated | 1 | 2 | 3 | 4 | 5 | 6 |
| | Practices ethical behavior | 1 | 2 | 3 | 4 | 5 | 6 |
| 2 | Specific Job Assignment Performance | | | | | | |
| | Sufficient knowledge/skill to perform tasks | 1 | 2 | 3 | 4 | 5 | 6 |
| | Verbal communication skills | 1 | 2 | 3 | 4 | 5 | 6 |
| | Written communication skills | 1 | 2 | 3 | 4 | 5 | 6 |
| | Analytical skills – analyses problems and takes appropriate action | 1 | 2 | 3 | 4 | 5 | 6 |
| | Uses technical/domain skills required for the position | 1 | 2 | 3 | 4 | 5 | 6 |
| | Meets deadlines | 1 | 2 | 3 | 4 | 5 | 6 |
| | Takes initiative to get a job done, including overcoming obstacles | 1 | 2 | 3 | 4 | 5 | 6 |
| | Sets priorities | 1 | 2 | 3 | 4 | 5 | 6 |

How would you assess the intern's overall performance?

 \Box outstanding \Box above average \Box satisfactory \Box below average \Box unsatisfactory

PART II

This section gives you the opportunity, as an experienced professional, to make recommendations that would help in the professional development of the student as well as give the faculty some insight into the areas that may need more attention.

What do you consider the major strengths of this intern?

- Self-Motivated
- Smart Working
- Time Management
- Technical Skills
- Problem Solving

What areas need improvement?

More focus on Personality Development.

More focus on Communication Skills.

÷

What would you recommend to make this student better prepared for the workplace? (e.g. courses, activities, skills acquisition, programs)?

- > Training on advance excel in must according to present running trend.
- Encourage Teamwork. One of the biggest things that student today need to be succeed at work is the ability to work as a team

Other comments, commendations, or recommendations:

Practical sessions on case study to be scheduled to let students aware from the scenario and in our opinion, it is for better instead pf theoretical session.

Thank you for your time in completing this evaluation!

Internship Project Report

On

"A STUDY ON LOGISTICS MARKETPLACE AT

REALOGIST VENTURES LLP"

Prepared by: - Pramoda Kumar Senapati Registration No- 2204021000028 Branch: MBA Batch- 2023-2025

Project Report submitted in partial fulfillment for the degree

of Master of Business Administration



INTERNAL GUIDE

Dr. Sisir Ranjan Dash

EXTERNAL GUIDE

Mr. Sabyasachi Tarsia

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT

REALOGIST

SCHOOL OF MANAGEMENT

Bhubaneswar Campus, Odisha www.cutm.ac.in

2024

REALOGIST VENTURES LLP contact@realogist.net 9237392105, 9237392107 a g e

CERTIFICATE

TO WHOMSOEVER IT MAY CONCERN

This is to certify that, Mr. PRAMODA KUMAR SENAPATI, Reg. No. 230402100028, a student of CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, has successfully completed 45 Days (From 7TH June to 21ST July, 2024) of Internship Programme on the topic "A STUDY ON LOGISTICS MARKETPLACE", at REALOGIST VENTURES LLP.

During the period of his internship programme with us, he was found to be punctual, hardworking and inquisitive.

Wishing him good luck for a Successful Career.

For Realogist Ventures LLP.

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PLOT NO. -278/487, NEAR BASERA HARMONY, DAMANA SQUARE, CS PUR, BHUBANESWAR, PIN-751016, ODISHA

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CERTIFICATE FROM THE EXTERNAL GUIDE

This is to certify that Mr. Pramoda Kumar Senapati a student of MBA (Marketing & Sales) from School of Management, Centurion University of Technology and Management, Bhubaneswar campus Odisha has successfully completed the long internship program in "A STUDY ON LOGISTICS MARKETPLACE AT REALOGIST VENTURES LLP" with us for 45 days from 07/06/2024 to 21/07/2024 was found to be punctual, hardworking and inquisitive.

We wish him every success in his life.

Mr. Sabyasachi Tarsia External Guide

CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that **Mr. Pramoda Kumar Senapati**, a student of School of Management, "Centurion University of Technology and Management, Bhubaneswar" has successfully completed the summer internship Program (SIP) towards partially fulfillment of the MBA Program undertook 45 days. The SIP report titled on "A STUDY ON LOGISTICS MARKETPLACE AT REALOGIST VENTURES LLP" is his original work and the same has not been submitted prior to any institution in any from.

I wish him a successful career ahead.

Place- Bhubaneswar

Date-

Dr. Sisir Ranjan Dash INTERNAL GUIDE

DECLARATION

I Pramoda Kumar Senapati, 230402100028 do hereby declare that this Summer Internship project report on "A STUDY ON LOGISTICS MARKETPLACE AT REALOGIST VENTURES LLP" submitted by me, in partial fulfillment of the MBA of School of Management, Centurion University of Technology and Management, Odisha is exclusively prepared and conceptualized by me and is not submitted to any other institution or published anywhere before.

Name- Pramoda Kumar Senapati

Regd No- 230402100028

Place- Bhubneswar

Date-

Signature of Supervisor

Signature of HOD

Signature of Dean

ACKNOWLEDGEMENT

I express my sincere gratitude and regards to my External guide **Mr. Sabyasachi Tarsia, &** Internal Guide **Dr. Sisir Ranjan Dash** for giving me the immense opportunity to enhance my knowledge. I also thank him for his enlightenment based on facts pertaining to my project topic, in a doctrine way. He has always been kind enough to provide me with knowledgeable suggestions that helped me in working on the topic easily. I am overwhelmed with his pain taking efforts to accomplish the Summer Internship project / thesis.

I would like to thank you all visiting faculty for their guidance and teaching and for inspiring me to take part in all the academic activities.

I would like to thank all the teaching and non-teaching SHSS staff members who have had a good impact during the completion of this report.

I am grateful to all the individuals who have been directly or indirectly helpful in the completion of this dissertation.

Name- Pramoda Kumar Senapati

Regd No- 230402100028

Place- Bhubneswar

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CHAPTER-1

INTRODUCTION:

As part of curriculum of the MBA Degree course at Centurion University, Bhubneswar student Pramoda Kumar Senapati required to do a internship project on Realogist Ventures LLP reputed organization. For this reason, I did my project research in Odisha. The project work was titled "A Study on Logistic Marketplace" in Odisha and to suggest ways and means to improve the management strategic decisions.

OBJECTIVE OF THE STUDY:

- ↓ The objectives of the Project are:
- ✤ To know about Logistics Industries
- To compare the effectiveness of logistics management at Lintas Freight and Logistics and to benchmark the organization with respect to the industry.
- **4** To have a thorough understanding of how logistics and freight industries work.
- **4** To know whether the customers are satisfied with the existing range of service pattern.

METHODOLOGY OF THE STUDY:

The data used for the study had primary and secondary character to it. The primary data was collected through questionnaire method. The secondary data were composed through the reference of books, websites, and interviews with various executives in different organizations of the sample. The procured data was analysed by a simple percentage method and the results are supported with graphs and charts.

SCOPE OF THE STUDY:

The scope of the study is confined to Paradeep, Dhamra, Gopalpur Ports and nearby organizations of Realogist Ventures LLP, which are into the concerned industry. The study is done only on industries dealing with Freight and Logistics in Bhubneswar area.

LIMITATIONS OF THE STUDY:

- Limited geographical scope confined to Bhubaneswar and surrounding areas.
- Dependency on secondary data might not reflect real-time industry trends.
- Small sample size of respondents could limit the generalizability of results.
- Time constraints during the internship reduced opportunities for in-depth analysis.
- Inaccessibility to some advanced company data for confidentiality reasons.

- Focus on logistics marketplace challenges, leaving some broader logistics factors unexplored.
- Limited availability of certain customers and vendors for detailed interviews.

INDUSTRY PROFILE

Introduction to Logistics Management:

Logistics management is that part of the supply chain which plans, implements and controls the efficient, effective forward and reverse flow and storage of goods, services and information between the point of origin and the point of consumption in order to meet customers' requirements. A professional working in the field of logistics management is called a logistician.

Logistics as a business concept evolved only in the 1950s. This was mainly due to the increasing complexity of supplying one's business with materials and shipping out products in an increasingly globalized supply chain, calling for experts in the field who are called Supply Chain Logisticians. This can be defined as having the right item in the right quantity at the right time at the right place for the right price and it is the science of process having its presence in all sectors of the industry. The goal of logistics work is to manage the fruition of project life cycles, supply chains and resultant efficiencies.

Origin and Definition of Logistics:

The term "logistics" originates from the ancient Greek " $\lambda \dot{0} \gamma o \varsigma$ " ("logos"-"ratio, word, calculation, reason, speech, oration"). Logistics is considered to have originated in the military's need to supply themselves with arms, ammunition and rations as they moved from their base to a forward position. In ancient Greek, Roman and Byzantine empires, there were military officers with the title 'Logistikas' who were responsible for financial and distribution of supplies.

The Oxford 'nglish dictionary defines logistics as: "The branch of military science having to do with procuring, maintaining and transporting material, personnel and facilities. "Another dictionary definition is: "The time related positioning of resources." As such, logistics is commonly seen as a branch of engineering which creates "people systems" rather than "machine systems"....

Prospects of Growth in the Industry:

In years gone by, the traditional warehousing and logistics facility was located by railroad tracks, a water port, and/or freeways, usually in the least desirable parts of cities or large towns. This stereotype then faded as gigantic, state-of-the-art facilities began to sprout in more rural areas on the outskirts of transportation and population hubs. The World started beginning to see such facilities showing up in even less "traditional" areas. Modern warehouses now are being located in carefully manicured industrial parks that are sprouting as fast as the corn and wheat once did in these open spaces-often in out-of-the-way places. Why the emphasis on such locations for logistics companies?

Much of it is due to the great flux that the logistics industry has been undergoing in the first three years of the 21st century. Most of these changes are being driven by a growing trend in the manufacturing and retail sectors to form partnerships with companies to which they can outsource non-core logistics competencies-3PL providers.

ABOUT THE COMPANY

Realogist is a premier logistics service provider dedicated to delivering comprehensive and innovative logistics solutions. With a deep commitment to excellence, Realogist combines cuttingedge technology, extensive industry expertise, and a customer-centric approach to streamline supply chains and enhance operational efficiency. From warehousing and distribution to transportation and freight forwarding, Realogist stands at the forefront of the logistics industry, ensuring that businesses of all sizes can navigate the complexities of global trade with confidence and ease.

At the heart of Realogist's operations is a state-of-the-art technology platform that integrates seamlessly with clients' existing systems. This advanced platform provides real-time visibility into the entire supply chain, enabling businesses to make informed decisions, optimize inventory levels, and reduce operational costs. By leveraging data analytics and automation, Realogist ensures that every step of the logistics process is executed with precision and accuracy, from order placement to final delivery.

Realogist's comprehensive suite of services covers every aspect of logistics management. Their warehousing solutions are designed to cater to diverse storage needs, with facilities equipped with the latest security and inventory management systems. Whether clients require short-term storage or long-term warehousing, Realogist offers flexible options to accommodate varying demands. Additionally, their distribution services ensure that products are efficiently picked, packed, and delivered to the right locations, minimizing lead times and maximizing customer satisfaction.

Transportation is a critical component of logistics, and Realogist excels in providing reliable and cost-effective transportation solutions. With a vast network of carriers and a fleet of modern vehicles, Realogist ensures timely and secure transportation of goods across local, regional, and international routes. Their expertise in freight forwarding further enhances their ability to manage complex shipping requirements, offering air, sea, and land freight services that meet the highest standards of quality and reliability.

Realogist's commitment to sustainability sets them apart in the logistics industry. Recognizing the environmental impact of logistics operations, Realogist has implemented eco-friendly practices across their services. From optimizing transportation routes to reduce fuel consumption to utilizing energy-efficient warehousing facilities, Realogist is dedicated to minimizing their carbon footprint. They also collaborate with clients to develop sustainable supply chain strategies, promoting greener practices and contributing to a more sustainable future.

Customer satisfaction is the cornerstone of Realogist's philosophy. They understand that each client has unique logistics needs, and they take a personalized approach to develop tailored solutions that

align with specific business objectives. Realogist's team of experienced professionals works closely with clients to understand their challenges and goals, offering expert advice and support at every stage of the logistics process. This collaborative approach fosters long-term partnerships built on trust, reliability, and mutual success.

In an industry that is constantly evolving, Realogist remains at the forefront of innovation. They continually invest in research and development to stay ahead of emerging trends and technologies. By embracing innovation, Realogist not only enhances their service offerings but also drives industry standards forward, setting new benchmarks for efficiency, reliability, and customer satisfaction.

In summary, Realogist is more than just a logistics service provider; they are a strategic partner committed to transforming the way businesses manage their supply chains. With a focus on technology, sustainability, and customer-centric solutions, Realogist empowers businesses to achieve their logistics goals while navigating the complexities of the global marketplace. Whether you are a small business looking to streamline your operations or a large corporation seeking to optimize your supply chain, Realogist has the expertise, resources, and dedication to deliver unparalleled logistics solutions tailored to your needs.



Service offerings:

Domestic courier/express

Realogist offers top-tier domestic courier and express services, designed to meet the urgent and critical delivery needs of businesses and individuals across the country. Understanding the importance of speed and reliability in domestic shipments, Realogist ensures that every package is delivered swiftly and securely to its destination. Our domestic courier services are tailored to provide fast and efficient solutions for time-sensitive deliveries. Whether you need to send important documents, parcels, or larger consignments, Realogist has a comprehensive network that guarantees timely pickups and deliveries across urban and rural areas. We employ advanced tracking systems that allow clients to monitor their shipments in real-time, providing transparency and peace of mind.

For businesses that require expedited shipping, our express services offer the perfect solution. Realogist's express delivery guarantees same-day or next-day delivery options, ensuring that urgent

shipments reach their destinations without delay. This service is ideal for industries such as ecommerce, healthcare, and manufacturing, where timely deliveries are crucial for operational success. With a commitment to excellence, Realogist's domestic courier and express services are backed by a team of dedicated professionals who prioritize customer satisfaction. Our streamlined processes, coupled with competitive pricing, make Realogist the preferred choice for reliable and efficient domestic shipping solutions.

International courier/express

Realogist excels in providing international courier and express services that cater to the global shipping needs of businesses and individuals. Recognizing the complexities and urgency of international deliveries, Realogist ensures swift, reliable, and secure transportation of packages to destinations worldwide. Our international courier services are designed to simplify global shipping, offering end-to-end solutions that include customs clearance, documentation handling, and real-time tracking. Whether you need to send important documents, small parcels, or large shipments, Realogist's extensive network and partnerships with leading global carriers ensure that your packages reach their destination promptly and safely. For urgent international deliveries, Realogist offers express services that prioritize speed and efficiency. Our express delivery options provide expedited shipping with guaranteed delivery times, often within one to three business days, depending on the destination. This service is ideal for businesses in sectors like e-commerce, pharmaceuticals, and electronics, where timely delivery is critical to operations and customer satisfaction.

At Realogist, customer satisfaction is paramount. Our team of experienced professionals provides personalized support, ensuring smooth and hassle-free international shipping experiences. With competitive pricing, advanced tracking systems, and a commitment to excellence, Realogist is your trusted partner for all international courier and express shipping needs.

Intra-city transportation:

Realogist offers premier intra-city transportation services, designed to meet the dynamic and fastpaced demands of urban logistics. Specializing in the efficient movement of goods within city limits, Realogist ensures timely and reliable deliveries for businesses and individuals alike.Our intra-city transportation solutions are tailored to accommodate a wide range of requirements, from same-day deliveries of small parcels to the scheduled transport of bulk goods. Leveraging a fleet of modern vehicles, Realogist guarantees quick and secure transit across urban landscapes, navigating through city traffic with expertise and precision.

Realogist's advanced logistics platform integrates real-time tracking and route optimization, providing clients with full visibility and control over their shipments. This technology ensures that deliveries are made efficiently, reducing delays and enhancing operational efficiency.

With a focus on customer satisfaction, Realogist offers flexible scheduling and personalized service to meet the unique needs of each client. Our dedicated team of professionals works closely with customers to ensure that every delivery is handled with care and precision. Intra-city transportation with Realogist is not just about moving goods; it's about providing a seamless and reliable service that businesses can depend on. With competitive pricing and a commitment to excellence, Realogist is your go-to partner for all intra-city transportation needs.

Inter-city transportation:

Realogist provides top-notch inter-city transportation services, ensuring reliable and efficient movement of goods between cities. Recognizing the importance of timely and secure deliveries, Realogist's inter-city solutions cater to a wide range of industries, including retail, manufacturing, and e-commerce.

Our inter-city transportation services are designed to meet various logistical needs, from transporting small parcels to handling large freight consignments. Utilizing a modern fleet of vehicles equipped with the latest technology, Realogist guarantees that your goods are transported safely and on time. Our advanced tracking systems offer real-time updates, allowing clients to monitor their shipments and ensure transparency throughout the journey.

Realogist's expertise in route optimization minimizes transit times and reduces costs, enhancing the overall efficiency of inter-city logistics. Our well-established network and strategic partnerships enable us to navigate complex routes and deliver goods across vast distances with precision. Customer satisfaction is at the core of Realogist's operations. We provide flexible scheduling and customized solutions to accommodate the unique requirements of each client. Our dedicated team of logistics professionals is committed to delivering exceptional service, ensuring that every shipment is handled with care and delivered promptly.

Domestic packers & movers:

Realogist offers comprehensive domestic packers and movers services, ensuring a seamless and stress-free relocation experience for both individuals and businesses. Our specialized services cater to residential moves, office relocations, and industrial shifting, providing tailored solutions to meet diverse moving needs across the country. Understanding the challenges of relocation, Realogist employs a team of experienced professionals who handle every aspect of the moving process with care and precision. From packing and loading to transportation and unpacking, our experts use high-quality materials and techniques to safeguard your belongings throughout the journey. We ensure that all items, including fragile and valuable possessions, are securely packed and transported.

Realogist's advanced logistics platform offers real-time tracking, giving clients full visibility of their move from start to finish. This transparency allows for better planning and coordination, ensuring that all timelines are met and any potential issues are promptly addressed.

Our domestic packers and movers' services include:

- **Pre-move Consultation:** Personalized planning to assess your needs and provide a detailed moving plan.
- Packing Services: Professional packing using quality materials to protect your belongings.
- Transportation: Safe and efficient transport using a modern fleet of vehicles.

• Unpacking and Setup: Assistance with unpacking and setting up at your new location.

Realogist is dedicated to delivering exceptional customer service and ensuring a hassle-free moving experience. With competitive pricing and a commitment to excellence, Realogist is your trusted partner for all domestic relocation needs.

International packers & movers:

Realogist offers top-tier international packers and movers services, designed to make global relocations smooth and hassle-free. Catering to both individuals and businesses, we provide comprehensive solutions for moving homes, offices, and industrial setups across borders, ensuring that your transition to a new country is efficient and stress-free.

Our international moving services begin with a detailed pre-move consultation, where our experts assess your requirements and develop a customized moving plan. We handle every aspect of the relocation process, including packing, documentation, customs clearance, transportation, and unpacking, using industry-leading techniques and materials to protect your belongings during transit.

Realogist's team of experienced professionals is well-versed in international regulations and logistics, ensuring that all legal and procedural aspects of your move are meticulously managed. Our global network of trusted partners and state-of-the-art tracking systems provide real-time updates, giving you peace of mind and full visibility of your shipment throughout its journey.

Our international packers and movers' services include:

- Expert Packing: Using high-quality materials to ensure the safety of your items.
- Customs and Documentation: Handling all necessary paperwork and customs procedures.
- Secure Transportation: Coordinating air, sea, and land transport for efficient delivery.
- Unpacking and Setup: Assistance with unpacking and setting up in your new location.

Realogist is committed to delivering exceptional customer service and personalized care, making your international move as seamless as possible. With competitive pricing and a dedication to excellence, Realogist is your reliable partner for all your global relocation needs.

Air freight door to door:

Realogist provides exceptional air freight door-to-door services, ensuring fast, reliable, and hasslefree delivery of goods worldwide. Our door-to-door solutions cater to businesses and individuals who require expedited shipping with the convenience of end-to-end service.

Understanding the critical nature of time-sensitive shipments, Realogist leverages a global network of partners and advanced logistics technology to offer comprehensive air freight solutions. From the moment your cargo is picked up until it reaches its final destination, we manage every detail with precision and care.

Key features of Realogist's air freight door-to-door services include:

- **Pickup and Delivery:** Coordinated pickup from the sender's location and delivery to the recipient's door, covering the entire logistics process.
- **Customs Clearance:** Expert handling of all customs documentation and procedures to ensure smooth and compliant international shipping.
- **Real-Time Tracking:** Advanced tracking systems provide real-time updates, giving you full visibility and peace of mind throughout the journey.
- **Speed and Efficiency:** Fast transit times with priority handling to meet tight deadlines and urgent delivery requirements.
- **Comprehensive Coverage:** Service to and from major global destinations, ensuring broad reach and connectivity.

Our dedicated team of logistics professionals works closely with clients to understand their specific needs and tailor solutions accordingly. Whether it's urgent documents, valuable cargo, or large consignments, Realogist ensures your air freight is handled with the utmost care and delivered promptly.



Air freight door to port:

Realogist offers specialized air freight door-to-port services, providing efficient and reliable solutions for transporting goods internationally. Our door-to-port service ensures that your shipments are collected from your location and delivered to the destination port, making the process streamlined and hassle-free.

Our air freight services are designed to meet the diverse needs of businesses across various industries, including manufacturing, retail, and e-commerce. With a focus on speed and reliability, Realogist ensures that your goods reach their destination promptly, helping you meet tight deadlines and maintain your supply chain efficiency.

Key features of Realogist's air freight door-to-port services include:

- **Collection and Handling:** Our team picks up your goods from your specified location, handling them with the utmost care to ensure they are safely prepared for transport.
- **Customs Clearance:** We manage all necessary documentation and customs procedures, ensuring compliance with international regulations and smooth transit through customs checkpoints.
- Secure Transportation: Utilizing our network of reputable airline partners, Realogist guarantees secure and timely air transport for your shipments.

• **Real-Time Tracking:** Our advanced tracking systems provide full visibility of your cargo throughout its journey, allowing you to monitor its progress and receive updates in real time.

Realogist is dedicated to providing exceptional customer service and tailored solutions to meet your specific air freight needs. With competitive pricing and a commitment to excellence, Realogist is your trusted partner for efficient and reliable air freight door-to-port services.



Ocean freight LCL service:

Ocean freight LCL (Less than Container Load) service is a type of international shipping where multiple shipments from different customers are consolidated into a single container. This service is ideal for businesses or individuals who need to transport smaller quantities of goods that don't fill an entire container.

With LCL shipping, the cargo is typically palletized and loaded into a container with other shipments bound for the same destination. The benefits of LCL shipping include:

Benefits:

1. **Cost-effective:** Share container space and reduce shipping costs.

2. Flexibility: Ship small volumes without waiting for a full container load.

3. Faster transit times: LCL shipments often move faster than full container loads.

4. Increased security: Consolidated cargo is typically more secure than individual shipments

However, LCL shipping also involves additional handling and consolidation steps, which can increase the risk of damage or loss. To mitigate this risk, it's essential to work with a reputable freight forwarder or logistics provider that specializes in LCL shipping.

Overall, ocean freight LCL service offers a convenient and cost-effective way to ship smaller volumes of goods internationally, making it a popular choice for many businesses and individuals.



Ocean freight FCL service:

Ocean freight Full Container Load (FCL) service is a shipping method where an entire container is exclusively used by one shipper for their cargo. This service is ideal for large shipments that can fill a container or for businesses seeking to minimize handling and potential damage to their goods. With FCL, the container is sealed at the point of origin and opened only at the destination, ensuring maximum security and control over the shipment. FCL offers several advantages, including cost-efficiency for large volumes, reduced risk of damage, and faster transit times compared to Less than Container Load (LCL) shipping. The shipper benefits from a streamlined process, as there are fewer handling and logistical steps involved. Additionally, FCL shipping provides greater flexibility in terms of scheduling and routing, as the shipper can choose specific shipping lines and routes that best meet their needs. Businesses often prefer FCL for high-value, fragile, or perishable goods, as well as for time-sensitive shipments. It is also beneficial for consolidating shipments from multiple suppliers into a single container, reducing overall shipping costs. FCL service is a reliable and efficient choice for companies looking to optimize their international shipping operations.

Domestic warehousing:

Domestic warehousing refers to the storage of goods within a country before they are distributed to retailers, wholesalers, or directly to customers. This service is a critical component of the supply chain, providing businesses with a secure location to store products, manage inventory, and streamline order fulfillment.

A key advantage of domestic warehousing is the ability to reduce shipping times and costs. By storing goods closer to the end consumers, companies can ensure faster delivery, which enhances customer satisfaction and loyalty. Warehouses are often strategically located near major transportation hubs, such as highways, railways, and ports, facilitating efficient distribution.

Warehousing services typically include inventory management, which allows businesses to keep track of stock levels, manage restocking, and prevent overstock or stockouts. Advanced warehousing facilities may also offer value-added services such as packaging, labeling, and assembly, further optimizing the supply chain. Moreover, domestic warehousing provides a buffer against market fluctuations and demand surges. Businesses can store excess inventory during low

demand periods and have it readily available during peak seasons. This flexibility is crucial for maintaining steady operations and meeting customer demands promptly. Overall, domestic warehousing is essential for businesses seeking to enhance their logistics efficiency, reduce operational costs, and improve service levels.





COMPANY PROFILE:

Background of Realogist Introduction to Realogist

Realogist is a leading logistics service provider specializing in a comprehensive range of logistics solutions, including freight forwarding, warehousing, and distribution. Founded over a decade ago, Realogist has grown rapidly, becoming a trusted name in the logistics industry. With a commitment to reliability, efficiency, and customer satisfaction, Realogist aims to streamline logistics operations for businesses of all sizes, helping them navigate the complexities of global supply chains.

History and Evolution

Founding and Early Years

Realogist was founded in 2023, an industry veteran with extensive experience in logistics and supply chain management. The company was established with a clear mission: to provide high-

quality logistics services that cater to the diverse needs of businesses. In its early years, Realogist focused primarily on freight forwarding, building a reputation for reliable and timely deliveries.

Expansion and Diversification

As the company gained traction, it began to diversify its service offerings to meet the evolving demands of its clients. Recognizing the need for integrated logistics solutions, Realogist expanded into warehousing and distribution. By providing a one-stop solution for logistics needs, Realogist could offer more value to its customers and improve operational efficiency.

Technological Advancements

Embracing technology has been a cornerstone of Realogist's strategy. The company invested in state-of-the-art logistics software and systems to enhance its service delivery. This included implementing advanced tracking systems, warehouse management software, and customer relationship management (CRM) tools. These technological advancements have enabled Realogist to offer real-time tracking, automated inventory management, and improved communication with clients.

Global Reach

Over the years, Realogist expanded its operations globally. Establishing a network of partners and agents worldwide, the company now provides logistics services across multiple continents. This global reach allows Realogist to handle complex international shipments and offer competitive rates and transit times.

Core Services

Realogist offers a broad spectrum of logistics services, each designed to address specific aspects of supply chain management. The core services include:

Freight Forwarding

Freight forwarding remains at the heart of Realogist's operations. The company handles both air and sea freight, providing tailored solutions to meet the specific needs of each client. Services include:

- Air Freight: Realogist partners with major airlines to ensure fast and reliable air cargo transportation. The company handles all aspects of air freight, from booking and documentation to customs clearance and delivery.
- Sea Freight: Realogist offers comprehensive sea freight services, including Full Container Load (FCL) and Less than Container Load (LCL) shipments. The company's expertise in ocean freight logistics ensures efficient and cost-effective transportation of goods.

Warehousing

Realogist operates a network of strategically located warehouses, providing secure storage solutions for a variety of goods. Key features of Realogist's warehousing services include:

- **Inventory Management**: Advanced warehouse management systems (WMS) enable realtime tracking and management of inventory, ensuring accuracy and efficiency.
- **Order Fulfillment**: Realogist offers pick and pack services, kitting, and order ulfilment, tailored to the specific needs of each client.
- **Cross-Docking**: This service minimizes storage time by transferring goods directly from inbound to outbound transportation, reducing handling costs and delivery times.

Distribution

Efficient distribution is critical to ensuring timely delivery of goods. Realogist's distribution services include:

- **Last-Mile Delivery**: The company leverages a network of local carriers to provide fast and reliable last-mile delivery solutions.
- **Network Optimization**: Realogist utilizes advanced analytics to optimize distribution networks, reducing transit times and costs.
- **Reverse Logistics**: Handling returns and reverse logistics efficiently is crucial for many businesses. Realogist offers comprehensive solutions to manage returns, refurbishments, and recycling.

Commitment to Customer Satisfaction

Customer satisfaction is at the core of Realogist's business philosophy. The company is committed to understanding and addressing the unique needs of each client. Key aspects of this commitment include:

Personalized Service

Realogist believes in offering personalized service to each client. Dedicated account managers work closely with clients to understand their specific logistics requirements and provide tailored solutions. This personalized approach ensures that each client receives the highest level of service.

<u>Reliability and Timeliness</u>

Reliability and timeliness are critical in the logistics industry. Realogist prides itself on its ability to deliver goods on time, every time. The company's robust network, coupled with advanced tracking systems, ensures that clients can rely on Realogist for consistent and timely deliveries.

Transparent Communication

Effective communication is essential for smooth logistics operations. Realogist maintains transparent and open lines of communication with its clients. Regular updates on shipment status, proactive communication of any issues, and prompt responses to queries help build trust and ensure customer satisfaction.

Continuous Improvement

Realogist is committed to continuous improvement. The company regularly seeks feedback from clients to identify areas for improvement and implement necessary changes. This commitment to continuous improvement ensures that Realogist stays ahead of industry trends and consistently meets the evolving needs of its clients.

Technological Innovations

Advanced Tracking Systems

One of the key technological advancements at Realogist is the implementation of advanced tracking systems. These systems provide real-time visibility into the status of shipments, allowing clients to monitor their goods from origin to destination. The ability to track shipments in real time enhances transparency and helps clients plan their logistics operations more effectively.

Warehouse Management Systems (WMS)

Realogist's warehouses are equipped with state-of-the-art Warehouse Management Systems (WMS). These systems streamline inventory management, ensuring accuracy and efficiency in the handling and storage of goods. The WMS enables real-time tracking of inventory levels, reducing the risk of stockouts and overstocking.

Customer Relationship Management (CRM) Tools

To enhance customer service, Realogist uses advanced Customer Relationship Management (CRM) tools. These tools help manage client interactions, track service performance, and identify opportunities for improvement.

The CRM system enables Realogist to maintain a detailed record of each client's logistics requirements and preferences, ensuring personalized and efficient service.

Automated Reporting and Analytics

Data-driven decision-making is a critical aspect of Realogist's operations. The company uses automated reporting and analytics tools to gain insights into logistics performance and identify trends. These tools help optimize routes, improve delivery times, and reduce costs, ensuring that Realogist delivers the highest level of service to its clients.

Sustainability Initiatives

Realogist recognizes the importance of sustainability in logistics and is committed to reducing its environmental footprint. The company has implemented several initiatives to promote sustainability, including:

Green Transportation Solutions

Realogist is investing in green transportation solutions, such as electric and hybrid vehicles, to reduce emissions. The company also works with carriers that prioritize sustainability and use fuel-efficient technologies.

Energy-Efficient Warehousing

The company's warehouses are designed with energy efficiency in mind. Realogist uses energyefficient lighting, HVAC systems, and other technologies to reduce energy consumption and minimize environmental impact.

Sustainable Packaging

Realogist encourages the use of sustainable packaging materials and practices. The company works with clients to develop packaging solutions that minimize waste and reduce the environmental impact of logistics operations.

Carbon Footprint Reduction Programs

Realogist is committed to reducing its carbon footprint. The company participates in carbon offset programs and invests in initiatives that promote environmental sustainability, such as reforestation projects and renewable energy development.

Awards and Recognitions

Realogist's commitment to excellence has been recognized with several industry awards and accolades. These awards reflect the company's dedication to providing high-quality logistics services and its continuous efforts to innovate and improve. Some of the notable awards include:

Best Logistics Service Provider

Realogist has been named the Best Logistics Service Provider by [Awarding Organization] for several consecutive years. This award recognizes the company's outstanding performance in logistics and its commitment to customer satisfaction.

Excellence in Customer Service

The company received the Excellence in Customer Service award from [Awarding Organization], highlighting its dedication to providing exceptional customer service and its personalized approach to client management.

Innovative Logistics Solutions

Realogist was awarded for Innovative Logistics Solutions by [Awarding Organization], recognizing its efforts to leverage technology and innovation to enhance service delivery and improve operational efficiency.

Community Engagement

Realogist believes in giving back to the community and is actively involved in several community engagement initiatives. The company supports various charitable organizations and participates in community development projects. Key initiatives include:

Education and Training Programs

Realogist sponsors education and training programs to support the development of skills in the logistics industry. These programs provide opportunities for individuals to gain the knowledge and experience needed to pursue careers in logistics and supply chain management.

Future Vision and Goals

Realogist's vision for the future is to continue being a leader in the logistics industry, providing innovative and reliable logistics solutions that meet the evolving needs of its clients. The company's goals include:

Expansion of Global Operations

Realogist aims to expand its global operations, establishing a presence in new markets and regions. This expansion will enable the company to provide comprehensive logistics services to a broader client base and enhance its global reach.

Investment in Technology

The company plans to continue investing in technology to enhance its service delivery. This includes the development of advanced logistics software, implementation of artificial intelligence and machine learning solutions, and adoption of emerging technologies such as blockchain.



COMPANY DETAILS:

| Company Name | REALOGIST VENTURES LLP |
|-----------------------|--|
| Company Status | Active |
| | |
| Registration Number | ACA-7150 |
| Company Category | LLP |
| Company Sub-Category | Non-Govt. Company |
| Class of Company | Private |
| Date of Incorporation | 24 April 2023 |
| Age of Company | 2 |
| Location | 2 nd Floor, Plot No278/487, Near Basera Harmony, Damana Square, CS Pur, Bhubaneswar, PIN-751016, Odisha |
| Contact Details | Mob:9237392106/9237392107, Email: <u>contact@realogist.net</u> |
| Activity | REALOGIST is a unique online marketplace where customer can search, compare, select and book all their shipping and logistics requirements. It's the single stop for all shipping needs of retail and business customers. |

WHY REALOGIST:

- \checkmark Get all your shipping & logistics service needs at one place.
- \checkmark Get the best and competitive rate at the click of a button.
- ✓ Select from wide list of international and national logistics companies.
- ✓ Book directly with us for specific service needs.
- \checkmark Work in kiosks and service centers for ease of business.
- \checkmark field sales representative can solve issues at your office and doorstep.

CHAPTER- 2

Faculties Visiting-

One day, I visited the Realogist Ventures LLP office along with our esteemed faculties, Dr. Swetalina Mishra, Dr. Girija Nandini, and Dr. Pramod Patjoshi, to evaluate our internship activities. We presented our daily duties, including customer and vendor visits, handling transactions, website registrations, market analysis, and negotiations. The faculties observed our work processes, interactions, and strategies. After the review, they provided valuable suggestions to enhance efficiency, such as focusing on time management, improving client communication, and exploring innovative logistics solutions. Following this, I shared my feedback, emphasizing the importance of teamwork and mentorship in achieving the company's goals.

Learning Outcomes from the Visit:

1. Constructive Feedback: Gained insights from faculties on areas of improvement, such as better time management and streamlined processes.

2. Collaboration: Understood the value of teamwork and coordinated efforts in executing logistics tasks.

3. Problem-Solving Approach: Learned to address challenges more effectively through faculty suggestions.

4. Professional Guidance: Observed how expert mentoring can refine daily operations and enhance business outcomes.

5. Communication Skills: Realized the importance of clear communication while interacting with clients, vendors, and mentors.

6. Innovative Thinking: Encouraged to explore creative solutions for optimizing logistics and reducing operational costs.



7. Team Dynamics: Witnessed the collective effort required for achieving organizational goals.

Role Played by the Trainee –

- Daily visits to customers and vendors for relationship building.
- Handling negotiations and business transactions to boost company revenue.
- Conducting market analysis to identify opportunities and challenges.
- Registering customers on the company website for streamlined operations.
- Engaging in leadership roles to guide interactions effectively.
- Applying decision-making skills under the mentorship of Mr. Sabyasachi Tarasia.
- Implementing strategies to improve business operations based on market insights.



Duties and Responsibilities of the Trainee-

- **Customer and Vendor Visits:** Conduct regular visits to customers and vendors to strengthen relationships and gather feedback on services.
- **Negotiation and Deal Management:** Negotiate deals with clients and vendors to secure beneficial agreements while ensuring mutual satisfaction.
- **Transaction Oversight:** Facilitate and monitor transactions for accuracy, ensuring compliance with company policies.
- Customer Registration: Assist customers in registering on the company website to enhance their

access to services and support.

- **Market Research:** Conduct thorough market analysis to identify trends, opportunities, and challenges in the logistics marketplace.
- **Problem Solving**: Address and resolve issues faced by customers and vendors promptly to maintain trust and satisfaction.
- **Data Management:** Maintain accurate records of interactions, transactions, and feedback for future strategic use.
- **Business Development**: Identify and propose strategies for improving services and increasing market reach.
- Leadership Roles: Lead initiatives and guide discussions during vendor and customer meetings.
- Learning and Application: Actively learn from the mentorship provided by the General Manager and apply insights to improve operations.



Self-Evaluation by the Trainee-

- Developed effective communication skills through regular customer and vendor interactions.
- Gained negotiation skills by securing profitable deals for the company.
- Improved analytical thinking by conducting market research and providing insights.
- Strengthened leadership abilities by taking charge during critical discussions and decisions.

- Enhanced problem-solving skills by addressing customer and vendor concerns promptly.
- Learned to adapt quickly to challenges and operate under time constraints.
- Understood the importance of customer relationship management in logistics.
- Grasped key logistics operations and strategies under the guidance of Mr. Sabyasachi Tarasia.



Learning Outcomes-

- Strengthened interpersonal and negotiation skills.
- Learned to handle and oversee financial transactions.
- Acquired in-depth knowledge of the logistics industry.
- Gained proficiency in market research and analysis.
- Enhanced leadership and decision-making capabilities.
- Developed expertise in customer relationship management.
- Understood website registration processes and user management.
- Improved adaptability and problem-solving skills.
- Learned to work effectively under professional mentorship.
- Recognized the role of technology in improving logistics operations.



CHAPTER-3

RESEARCH METHODOLOGY –

PRIMARY RESEARCH -

1. Methodology Approach – Primary – Quantitative method – Data Collection

Survey – I have prepared 19 Questions Questionnaire in google forms format. Due to travel restrictions, I had circulated the Forms on Email and Link to different professionals' perspective to get a good mix of inputs.

- This exercise I had initiated on 22nd July 2024, I have taken logistics sector contacts and I have approached those respondents.
- 3. I used Google forms as a primary Tool, Same data was collected / recorded in my google drive and Google forms, Reply from all 100 respondents.
- 4. Once all 100 Google forms were completed, I have created Excel sheet summary of respondents, each question and decided to use Pie charts for presenting my final output.

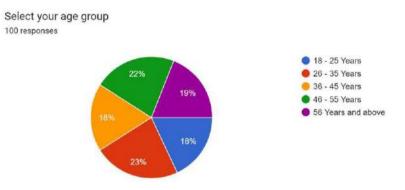
SECONDARY RESEARCH –

- **Contribution to GDP:** The logistics industry in India is estimated to contribute about14% to the country's GDP, highlighting its importance in driving economic growth.
- **Employment Generation:** The logistics industry is a significant source of employment in India, providing direct and indirect employment to over 22 million people.
- Transportation Infrastructure: India's logistics industry faces several challenges related to transportation infrastructure, including inadequate road networks, underdevelopedrail and port infrastructure, and inefficient customs procedures.
- **Technology Adoption**: Technology adoption in the logistics industry is critical to improving efficiency, reducing costs, and enhancing customer experience.
- **Regulatory Environment**: The logistics industry in India faces a complex regulatory environment, which makes it challenging for service providers to operate efficiently and cost-effectively.
- E-commerce Growth: The growth of e-commerce has emerged as a significant driver of the logistics industry in India, providing opportunities for integrated logistics services, last-mile delivery, and warehouse management.

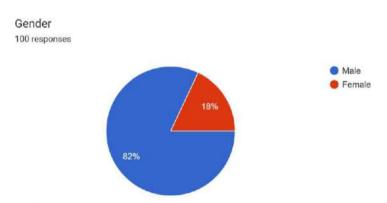
CHAPTER-4

FINDINGS-

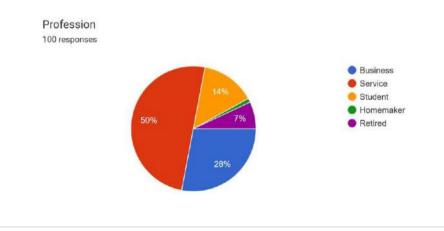
1. **Respondents Age Group** – I have circulated forms to various age groups for getting more indepth views, Overall, all the age groups have participated and I could get Generation X, Y and Z point of views for my report, youth, experienced professionals, businessman, bureaucrats. This improves the overall survey quality.



2. Respondents Gender – Gender is important demographic characteristics to understand in social research, so I have tried to reach mixed audience without gender bias, and the mix was very good as Male: Female ratio of 82:18



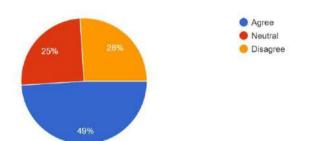
3. Respondents Occupation – My maximum attempt was to reach Service and Business audience to get more crystal-clear responses, I could reach 50% from Service, 28% from business class, Balance 22% are either Students or Homemakers. This creates a diverse mix of people from all variety of professions.



4. Are we having adequate modes of transport in India compared to developed countries?

Overall mixed response for modes of transport, as 49% Agree, 25% Neutral, 26% Disagree so still majority agrees that we have adequate modes of transport facilities.

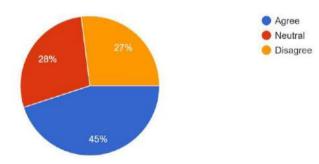
Are we having adequate modes of transport in India compared to developed countries? 100 responses



5. Are we having adequate warehousing facilities in India compared to developed countries?

Again, received a mixed response, 45% Agree, 28% Neutral and 27% Disagree about the warehousing facilities compared to developed countries

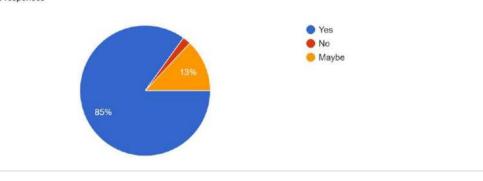
Are we having adequate warehousing facilities in India compared to developed countries? 100 responses



6. Do you think that we need integrated Multimodal / Intermodal transport ecosystem thantraditional transport system?

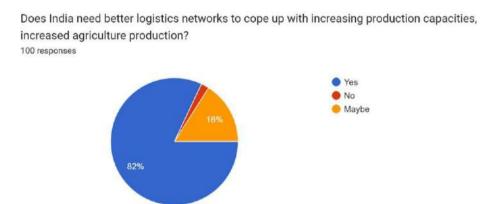
85% respondents agree that we need integrated multimodal / intermodal transport than traditional transport.

Do you think that we need integrated Multimodal / Intermodal transport ecosystem than traditional transport system 100 responses



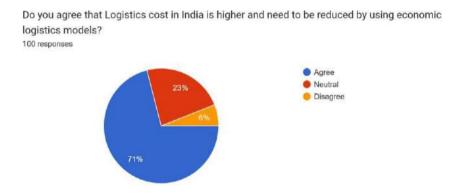
7. Does India need better logistics networks to cope up with increasing production capacities, increased agriculture production?

Again 82% agree that India need better logistics networks to cope up with increasing production capacities, increased agriculture production.



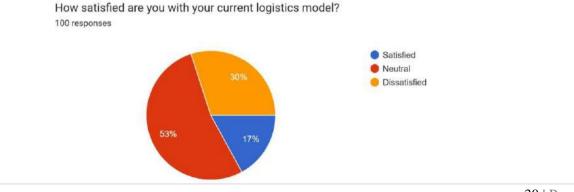
8. Do you agree that Logistics cost in India is higher and need to be reduced by using conomic logistics models?

71% respondents agree that Logistics cost in India is higher and need to be reduced by using conomic logistics models



9. How satisfied are you with your current logistics model?

53% are Satisfied with their current models, 30% are dissatisfied and 17% remained neutral, still there is a scope for better logistics models.

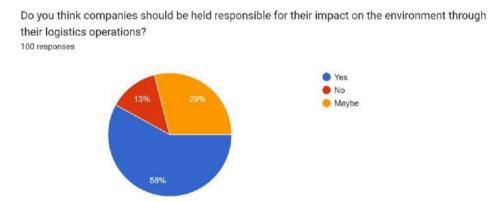


10. How likely are you to switch to a different logistics model to reduce the cost in future? Majority 64% agree to switch to a different logistics model to reduce the cost in future, meanshas a scope for improvement in logistics models.



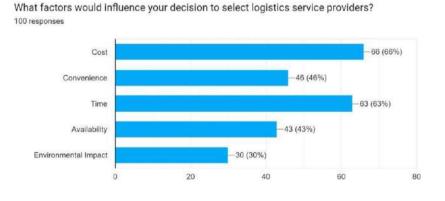
11. Do you think companies should be held responsible for their impact on the environmentthrough their logistics operations?

58% respondents feel that companies should be held responsible for their impact on the environment through their logistics operations



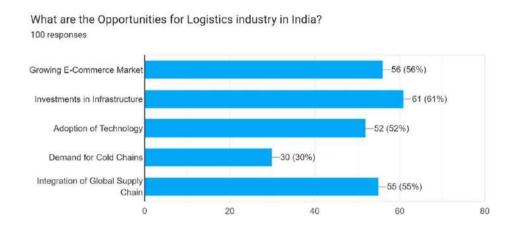
12. What factors would influence your decision to select logistics service providers?

Majority feel that Cost and time are most important, convenience and availability is also important and lease preference is given to environmental impact in decision making while selecting service providers



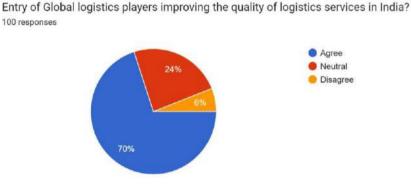
13. What are the Opportunities for Logistics industry in India?

Main Opportunities in logistics industry are Growing E-Commerce Market, Investments in Infrastructure, Adoption of Technology and integration of Global Supply Chain, very few feel that Demand for Cold Chains is also an opportunity for future.



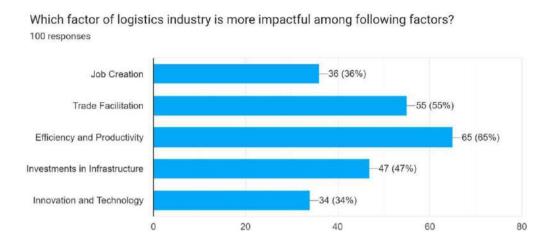
14. Entry of Global logistics players improving the quality of logistics services in India?

70% respondents agree that global logistics players are improving the quality of logistics services in India



15. Which factor of logistics industry is more impactful among following factors?

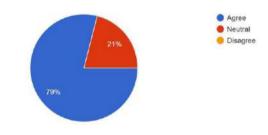
As per the respondents, most impactful factors of logistics industry are Efficiency and Productivity, Trade Facilitation, least impactful factors are Investments in Infrastructure, Job Creation, Innovation and Technology.



16. DO you agree Indian logistics Industry contributes to National GDP, Employment, Trade **Growth?**

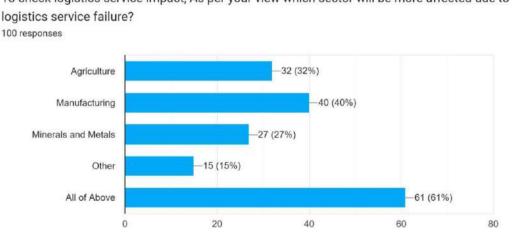
Majority 79% respondents Agree that logistics industry contributes to National GDP, Employment, trade growth.

DO you agree Indian logistics Industry contributes to National GDP, Employment, Trade Growth? 100 responses



17. To check logistics service impact, as per your view which sector will be more affected due to logistics service failure?

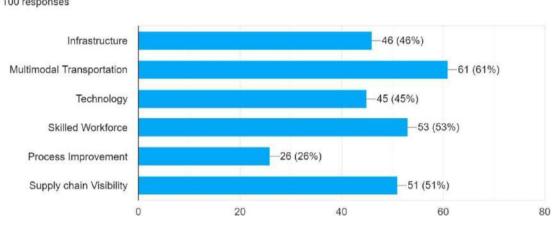
Survey shows that Logistics services can impact Agriculture, Manufacturing, Minerals and Metals, Other sectors due to logistics service failure. Overall, all the sectors were badly affected during COVID 19 disruptions. Hence logistics services are very important for all sectors.



To check logistics service impact, As per your view which sector will be more affected due to logistics service failure?

18. What is important for Efficiency competitiveness of logistics industry in India?

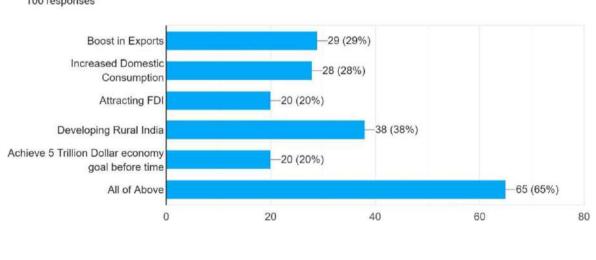
Majority feel that Multimodal Transportation, Skilled Workforce, Supply chain Visibility are most important for efficiency competitiveness, Infrastructure, Technology are also important and Process Improvement is the least important for efficient logistics.



What is important for Efficiency competitiveness of logistics industry in India? 100 responses

19. How Effective and Efficient logistics will contribute to the country?

Majority of respondents agree that Effective and Efficient logistics will surely Boost in Exports, Increase in Domestic Consumption, Attracting FDI, Developing Rural India and which will in turn result in achieving 5 trillion Dollar economy goal before time. So, we need effective and efficient logistics for the country



How Effective and Efficient logistics will contribute to the country? 100 responses

CHAPTER-5

RECOMMEDATIONS: -

- Improve Infrastructure: The Indian government should invest more in developing the country's logistics infrastructure, Roads, Railways, Ports, Airports, to improve SCM efficiency & reduce transportation costs.
- Regulatory Reforms: Government should introduce regulatory reforms to streamline the regulatory processes and eliminate bureaucratic red tape that is impeding the growth of the logistics industry. This will also increase the ease of doing business in the sector.
- Skill Development: Need for skilled manpower in logistics industry. Govt. & private sector players should collaborate to develop training programs that provide skills and knowledge to people across different skill levels. This will also help create more employment opportunities in the sector.
- Technology Adoption: The logistics industry should adopt modern technologies such as automation, Internet of Things (IoT), and Artificial Intelligence (AI) to improve efficiency and reduce costs. Creating a more transparent and reliable supply chain.
- Public-Private Partnership: PPP private sector players should collaborate through publicprivate partnerships to create a favorable ecosystem for logistics industry. This include providing financial support, developing policies, encourage innovation, growth.

In conclusion, improving infrastructure, regulatory reforms, skill development, technology adoption, and public-private partnerships are some of the recommendations that will help to enhance the logistics industry's contribution to India's economic growth.

SUGGESIONS: -

- Improve Last-Mile Delivery
- Develop Multi-Modal Transport
- Foster Innovation
- Promote Collaboration

In conclusion, the logistics industry in India should focus on improving last-mile delivery, developing multi-modal transport, developing special economic zones, fostering innovation, and promoting collaboration to maximize its contribution to the economic growth of the country.

SUGGESSIONS: - For Government

- Invest in Infrastructure
- Simplify Regulations
- Promote Skill Development
- Reduce Logistics Costs
- Encourage Research and Development

CONCLUSION

During my internship at Realogist Ventures LLP, my project focused on analyzing and strategizing for a logistics marketplace that aims to streamline supply chain operations, enhance efficiency, and promote transparency. This project entailed an in-depth examination of the logistics industry, including challenges, market gaps, and technological advancements that could elevate Realogist's standing within the logistics marketplace sector.

The logistics marketplace is a dynamic sector where demand for efficient, cost-effective, and reliable services is surging due to e-commerce growth, globalization, and evolving customer expectations. Key insights revealed that small- to medium-sized enterprises (SMEs), especially in regions with fragmented supply chains, face substantial challenges due to limited access to competitive pricing, capacity constraints, and a lack of technological resources. Addressing these issues, the project focused on creating a digital platform that could bridge service providers and customers by offering a seamless interface for booking, tracking, and managing logistics services.

The project highlighted the importance of digital tools like real-time tracking, predictive analytics, and AI-driven optimization for route planning and load management, which can significantly reduce operational costs and transit times. In addition, adopting cloud-based solutions allows for real-time data sharing, fostering transparency and trust between logistics providers and customers. Realogist Ventures can leverage these technologies to differentiate itself, offering value-added services that not only meet client needs but also provide operational insights for continuous improvement.

A crucial aspect of the project was understanding how partnerships and network-building could enhance the platform's scalability and service diversity. Establishing collaborations with local carriers, warehousing providers, and last-mile delivery operators can improve service availability and flexibility, catering to varying client requirements and seasonal demand spikes. Furthermore, implementing a feedback-driven approach can help tailor services to user preferences, creating a customer-centric model that enhances loyalty and retention.

<u>CHAPTER – 6</u>

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CHAPTER-7

ANNEXURE FOR INTERNSHIP PROJECT REPORT

Annexure 1: Faculty Visit Details

Date of Visit:

Faculty Members:

1. Dr. Swetalina Mishra

2. Dr. Girija Nandini

3. Dr. Pramod Patjoshi

Purpose of Visit:

To review the internship activities of students, provide feedback, and suggest improvements.

Observations by Faculty:

Students were actively engaged in daily duties, including client visits, vendor interactions, and market analysis.

Efficient teamwork and communication were observed among trainees.

Feedback Provided by Faculty:

- Focus on innovative logistics solutions.
- Enhance client and vendor engagement processes.
- Improve time management and operational planning.

Annexure 2: Daily Activities of the Trainee

- 1. Customer and vendor visits for relationship building.
- 2. Negotiating deals to secure favorable terms.
- 3. Overseeing transactions and ensuring compliance.
- 4. Conducting market research and analyzing data.
- 5. Registering customers on the company's logistics platform.
- 6. Resolving client and vendor issues promptly.
- 7. Applying leadership and decision-making skills in interactions.

Annexure 3: Tools and Techniques Used

Data Collection: Surveys and interviews.

Analysis Tools: Google Forms, Excel, and Pie Charts.

Communication Tools: Real-time tracking systems and CRM software.

Mentorship Approach: Weekly reviews and discussions with Mr. Sabyasachi Tarasia.

Annexure 4: Feedback by Trainee

- ✓ Acknowledged the value of faculty feedback in improving daily operations.
- ✓ Highlighted the importance of teamwork and mentorship in achieving project objectives.
- \checkmark Emphasized the need for technological adoption in logistics to streamline processes.

CHAPTER-9

QUESTIONNAIRE-

Section 1: General Information

- 1. What is your age group?
- A. Below 25
- B. 25–35
- C. 36–45
- D. Above 45

2. What is your gender?

- A. Male
- B. Female
- C. Prefer not to say

3. What is your occupation?

- A. Business Owner
- B. Service Professional
- C. Student
- D. Homemaker

Section 2: Logistics Industry Overview

4. Do you think India has adequate modes of transport compared to developed countries?

- A. Yes
- B. No
- C. Neutral

5. Are warehousing facilities in India sufficient compared to global standards?

- A. Yes
- B. No
- C. Neutral

6. Is there a need for integrated multimodal/intermodal transport systems over traditional systems?

- A. Strongly Agree
- B. Agree
- C. Neutral
- D. Disagree

Section 3: Challenges and Opportunities

7. Do you believe India needs better logistics networks to handle increasing production and agricultural outputs?

- A. Strongly Agree
- B. Agree
- C. Neutral
- D. Disagree

8. Do you think logistics costs in India are higher and require reduction through efficient models?

- A. Yes
- B. No

9. Are you satisfied with the current logistics models?

- A. Highly Satisfied
- B. Satisfied
- C. Neutral
- D. Dissatisfied

Section 4: Selection Criteria and Sustainability

10. What factors influence your choice of logistics service providers?

- A. Cost
- B. Time
- C. Convenience
- D. Environmental Impact

11. Should companies be held accountable for the environmental impact of their logistics operations?

- A. Yes
- B. No

12. What opportunities do you see in the logistics industry?

- A. Growth of E-commerce
- B. Infrastructure Investment
- C. Technology Adoption
- D. Demand for Cold Chains

Section 5: Future Considerations

13. Would you switch to a different logistics model to reduce costs in the future?

- A. Yes
- B. No

14. How can effective logistics contribute to national growth?

- A. Boost Exports
- B. Increase Domestic Consumption
- C. Attract FDI
- D. Rural Development

| Internship Visit Report by Faculty | | | | | | | | |
|------------------------------------|------------------|---|------------------|---|---|--------|--|--|
| Department: MBA | | | Name of Faculty: | | | | | |
| Date of visit | Industry details | Person met in Industry with contact details | Name of student | Points of discussion & student wise Feedback | Interaction with students and their feedback | Remark | | |
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COURSE OUTCOME (COs) ATTAINMENT

➤ Expected Course Outcomes (COs):

(Refer to COs Statement in the Syllabus)

| | ➤ Course Outcome Attained: | | | | | | | |
|---|---|-------------------------|--|--|--|--|--|--|
| | How would you rate your learning of the subject based on the specified COs? | | | | | | | |
| | | | | | | | | |
| | | 5 6 7 8 9 10 | | | | | | |
| W | | HIGH | | | | | | |
| | ≻ Learning Gap (if any): | | | | | | | |
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| | ≻ Books / Manuals Referred: | | | | | | | |
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| | Date: | Signature of the Studen | | | | | | |
| | Suggestions / Recommendations: | | | | | | | |
| | (By the Course Faculty) | | | | | | | |
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ASSESSMENT

Internal:

| SL NO | RUBRICS | FULL MARK | MARKS OBTAINED | REMARK S |
|----------|---|--------------|----------------|----------|
| 1 | Understanding the relevance, scope and dimension of the project | 10 | | |
| 2 | Methodology | 10 | | |
| 3 | Quality of Analysis and Results | 10 | | |
| 4 | Interpretations and Conclusions | 10 | | |
| 5 | Report | 10 | | |
| | Total | 50 | | |

Date:

Signature of the Faculty

Summer Training Report

On

"Customer Relationship Management- From The Lens Of Logistic Service"

AT

REALOGISTIC VENTURE LLP

Bhubaneswar



Prepared by

Mis Sibasoni Devi

Registration230402100024

MBA Batch – 2023-25

Under the Guidance

of

MR. SABYASACHI TARASIA

DR. SWETALINA MISHRA

External Guide

Internal Guide

As a partial fulfillment of the MBA Program

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT SCHOOL OF MANAGEMENT

CERTIFICATE FROM THE EXTERNAL GUIDE / ORGANIZATION



REALOGIST VENTURES LLP contact@realogist.net 9237392106, 9227392107

CERTIFICATE

TO WHOMSOEVER IT MAY CONCERN

This is to certify that, Ms. SIBASONI DEVI, Reg. No. 230402100024, a student of CENTURION UNIVERSITY OF TECHNOLOGY AND MANAGEMENT, has successfully completed 45 Days (From 7TH June to 21ST July, 2024) of Internship Programme on the topic 'A STUDY ON CUSTOMER RELATIONSHIP MANAGEMENT', at REALOGIST VENTURES LLP.

During the period of her internship Programme with us, she was found to be punctual, hardworking and inquisitive.

Wishing her good luck for a Successful Career.

For Realogist Ventures LLP.

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PLOT NO. -278/487. NEAR BASERA HARMONY, DAMANA SQUARE, CS PUR, BHUBANESWAR, PIN-751016, ODISHA

CERTIFICATE FROM THE EXTERNAL GUIDE

This is to certify that **Ms. Sibasoni Devi** a student of MBA (Marketing & HR) from the School of Management, Centurion University of Technology and Management, **Bhubaneswar campus** has completed the long internship program in "A **STUDY ON CUSTOMER RELATIONSHIP MANAGEMENT, at RELOGIST VENTURE LLP**" with us for 45 days from 07/06/2024 to 21/07/2024 was found to be punctual, hardworking and curious.

We wish him every success in his life.

Mr. Sabyasachi Tarasia External Guide

CERTIFICATE FROM THE INTERNAL GUIDE

This is to certify that Ms.Sibasoni Devi, a student of "School of Management, Centurion University of Technology and Management, Bhubaneswar" has successfully completed the summer internship Program (SIP) towards partially fulfilment of the MBA Program undertook 45 days. The SIP report titled on "A Study on Customer Relationship Management, at Relogist Venture LLP" is her original work and the same has not been submitted prior to any institution in any form. I wish her a successful career ahead.

Date: Place: Dr. Swetalina Mishra Assistant Professor, SOM, CUTM

DECLARATION

I Sibasoni Devi, 230402100024 do here by declare that this Summer Internship project report on "A Study on Customer Relationship Management, at Realogist Ventures LLP" submitted by me, in partial fulfillment of the MBA of School of Management, Centurion University of Technology and Management, Odisha is exclusively prepared and conceptualized by me and is not submitted to any other institution or published anywhere before.

Signature: Date: Name: Sibasoni Devi Regd no:230402100024

ACKNOWLEDGEMENT

The completion of this Summer Internship Project "A Study on Customer Relationship Management, at Realogist Ventures LLP" would be incomplete without mentioning the names of people who have helped to make it possible. I take this opportunity to express my gratitude and respect to all those who helped me in the completion of this project.

I express my sincere gratitude to **Dr. Swetalina Mishra**, School of Management, Centurion University of Technology and Management for his consistent guidance in my project and for constant encouragement for the completion of the project.

Finally, I express my sincere thanks to my parents and friends for advising on all ways for the success of the project report.

Sibasoni Devi Regd. No: 230402100024

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ABSTRACT

Realogist is a leading logistics service provider specializing in a comprehensive range of logistics solutions, including freight forwarding, warehousing, and distribution. Founded over a decade ago, Realogist has grown rapidly, becoming a trusted name in the logistics industry. With a commitment to reliability, efficiency, and customer satisfaction, Realogist aims to streamline logistics operations for businesses of all sizes, helping them navigate the complexities of global supply chains. Realogist was founded in 2023, by an industry veteran with extensive experience in logistics and supply chain management. The company was established with a clear mission: to provide high-quality logistics services that cater to the diverse needs of businesses. In its early years, Realogist focused primarily on freight forwarding, building a reputation for reliable and timely deliveries.

INTRODUCTION

Transportation and logistics management are closely related business units with a common objective. The primary goal is to transport inventory throughout a company's supply chain efficiently and effectively. While people use the terms interchangeably, transportation management is a logistics subdivision. It's a symbiotic relationship that requires care and attention. Actively managing the supply chain offers your company tremendous cost- and time-saving advantages. In other words, you can't afford to miss out on opportunities due to non-prioritization of this essential service function.

Logistics refers to the receipt, production, and distribution of goods and materials in the customer-requested amounts to their final destination. It is also the strategy that determines how your company stores products in its warehouse, tracks orders and delivers products to its customers.

Simply put, logistics is the overarching business unit that oversees the entire process of order fulfillment and matching customer's expectations. It's both an art and a science.

Transportation within the context of commerce is the movement of goods from one location to another. It's considered to be a sub-unit of logistics. Companies deliver products by land, air, or sea. Sometimes referred to as transport logistics, it's a function divided into three significant areas in which a business must engage:

- Operations Management
- Vehicle and Fleet Organization
- Infrastructure Administration

The management of the flow of things which lie between producers and the consumers to meet the requirements of the consumers or corporations is known as logistics. The topics elaborated on in this chapter will help in gaining a better perspective on the components and elements of logistics. Logistics refer to the overall process of managing how resources are acquired, stored, and transported to their final destination. Logistics management involves identifying prospective distributors and suppliers and determining their effectiveness and accessibility. Logistics managers are referred to as logisticians. "Logistics" was initially a military-based term used about how military personnel obtained, stored, and moved equipment and supplies. The term is now used widely in the business sector, particularly by companies in the manufacturing sector, to refer to how resources are handled and moved along the supply chain. In simple terms, the goal of logistics management is to have the right amount of a resource or input at the right time, getting it to the appropriate location in proper condition and delivering it to the correct internal or external customer. For example, in the natural gas industry, logistics involves managing the pipelines, trucks, storage facilities, and distribution centers that handle oil as it is transformed along the supply chain. An efficient supply chain and effective logistical procedures are essential to reduce costs and to maintain and increase efficiency.Poor logistics leads to untimely deliveries, failure to meet the needs of clientele, and ultimately causes the business to suffer.

The concept of business logistics has been transformed since the 1960s. The increasing intricacy of supplying companies with the materials and resources they need and the global expansion of supply chains have led to a need for specialists known as supply chain logisticians. In the modern era, the technology boom and the complexity of logistics processes have spawned logistics management software and specialized logistics-focused firms that expedite the movement of resources along the supply chain.

Manufacturing companies may choose to outsource the management of their logistics to specialists or manage logistics internally if it is cost-effective to do so. The tasks for which a logistician is responsible vary depending on the business. Primary responsibilities include overseeing and managing inventory by arranging for appropriate transportation and adequate storage for the inventory. A qualified logistician plans out these and other aspects of the logistics process, coordinating the steps as inventory and resources move along the supply chain.

OVERVIEW OF LOGISTICS: -

Logistics management maximizes profit by integrating an organization with the flow of materials, information, and funds. The key to successful logistics management requires an efficient collaboration of activities, cooperation, coordination, and information sharing throughout the organization's supply chain. It plays a crucial role in solving perplexed logistics problems and managing the entire supply chain as a single entity. It is cardinal to an organization as it is concerned with both materials and information flow. On the one hand, while the materials flow from the supplierto the

consumer, on the other hand, information flows from the consumer to the supplier in the form of feedback. It is not just limited to inventory and resource maximization, even customer feedback of the product also comes under the scope of logistics. It establishes a link between the manufacturing and various operations of the organization. Without this crucial link, it would be uphill for organizations to make their products reach the target customers.

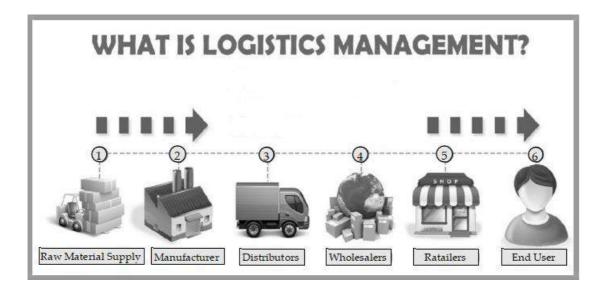
The Council of Supply ChainManagement Professionals (CSCMP) defines logistics management as that partof supply chain management that plans, implements, and controls the efficient, effective forward and reverse flow and storage of goods, services, and related information between the point of origin and the point of consumption to meet customers' requirements. The CSCMP explains logistics management as the management activities that include inboundand outbound transportation management, fleet management, warehousing, materials handling, order fulfillment, inventory management, demand and supply planning, and management of third-party logistics service providers.

Logisticsalso encompasses various aspects of customer service, procurement, planning, and scheduling production and packaging. Logistics management comprises all levels of planning and implementation, whether strategic or operational. Logistics further collaborates functions of marketing, sales, manufacturing and finance, and information technology.

In this chapter, you will study the concept of logistics management along with its scope, objectives, and importance. The chapter will also brief you about the types and components of logistics management. Later on, the chapter discusses the logistics activities in the manufacturing organization and the role of logistics in a country's economy.

Logistics management is an essential component of supply chain management that aims at catering to customer demands. Logistics management involves planning, controlling, and implementing the movement and storage of goods and services from the point of origin to the ultimate customer. It enables organizations to cut down on expenses and bolster customer satisfaction.

The genesis of the term 'logistics' was military-based which encompasses how military personnel procured, stored, and moved army equipment and supplies. The term is now pervasively used across the business industry, especially by organizations in the manufacturing sectors. The process of logistics management is initiated from garnering raw materials to the final stage of delivering finished products for customers to avail. Logistics management entails formulating a strategy, planning, and implementing it to address customers' demands while also considering the prevailing market conditions. Logistics management collaborates activities, such as raw materials procurement, production process, and distribution of finished products. It aims at providing an organization with competitive and increased product value for fulfilling customers' expectations. It also looks at minimizing holding excess inventory and supply costs.



Logistics undertakes the task of safe delivery of the product from one point to another, and, thus, it is responsible for the security of the product. Most logistics organizations take insurance on the products being transported. Logistics comprises material handling, warehousing, transportation packaging the goods, and controlling the inventory. Logistics involves dealing with both finished and unfinished products.

Logistics can affect an organization in more than one way. If the logistics of the organisation are not efficient enough, it would lead to increased costs and low customer

satisfaction. On the other hand, efficient logistics serves to reduce the costs for the organisation and increase the customer service, therefore, helping in increasing profitability.

Definition: -

Logistics refers to managing how resources are acquired, stored, and transported to their final destination. Logistics management involves identifying prospective distributors and suppliers and determining their effectiveness and accessibility. Logistics managers are referred to as logisticians.

"Logistics" was initially a military term referring to how military personnel obtained, stored, and moved equipment and supplies. The term is now used widely in the business sector, particularly by companies in the manufacturing sector, to refer to how resources are handled and moved along the supply chain.

According to the Council of Logistics Management, "Logistics is the process of planning, implementing, and controlling the efficient, effective flow and storage of goods, services, and related information from point of origin to point of consumption to conform to customer requirements." Note that this definition includes inbound, outbound, internal, and external movements and return of materials for environmental purposes.

In business, logistics is transporting and storing raw materials, finished goods, inventory, and other resources. Logistics in a business is typically made up of many components, including customer service, demand forecasting, warehousing, material handling, inventory control, order processing, and transportation.

The commonality of the recent definitions is that logistics is a process of moving and handling goods and materials, from the beginning to the end of the production, sale process, and waste disposal, to satisfy customers and add business competitiveness. It is 'the process of anticipating customer needs and wants; acquiring the capital, materials, people, technologies, and information necessary to meet those needs and wants; optimizing the goods- or service-producing network to fulfill customer requests, and utilizing the network to fulfill customer requests in a timely way' (Tilanus, 1997). Simply say, 'logistics is customer-oriented operation management'.

OBJECTIVES OF LOGISTICS MANAGEMENT –

The primary objective of logistics management is to maintain a smooth flow of materials in a supply chain effectively to fulfill the customers' desired level of satisfaction. Logistics management is also involved with providing products and services as and when they are required. The objective of logistics management is to maintain the goals of the organisation by keeping the cost as minimal as possible.

Logistics management involves storage, distribution, warehousing, goods handling, transportation, monitoring, and delivery of goods. It also entails planning, organising, managing, coordinating, and controlling the flow of goods to ensure that goods reach the right place, at the right time, for the right cost, and in the right condition. Logistics management also strives to maintain ethical integrity throughout the organisation. For example, in various instances, personnel responsible for transporting valuable merchandise falsely report the theft of missing merchandise and sell it in the market. It is the responsibility of the logistics department to monitor and control such unethical practices.

IMPORTANCE OF LOGISTICS MANAGEMENT

As discussed earlier, logistics management involves planning, implementing, and controlling the smooth flow of goods. The logistics involve moving goods from the point of origin to the point of consumption to cater to customer needs. Logistics management is a paramount reason for the success of any organisation and bears an impact on profitability. Logistics management is important for satisfying

customer needs and providing top-notch service. Every organisation must have a strong knowledge of logistics systems to yield high profits and be able to deliver customers the most positive experience of the product.

Quality products: Robust logistics management enables organisations to deliver quality products and services to their customers. The right application of logistics management enables organisations to strive for quality and offer customers improved service in the future. When an organisation provides better quality products and services, customers are naturally inclined to purchase products of that particular organisation. Quality products and services even enable organisations to carve a niche for themselves in the industry.

Increases transparency: Logistics management enables organisations to get an insight into every stage of the product. It provides a scope on the aspect on which the product can improve. Logistics management even provides both historical and real-time data pertaining to the product. The customers' response towards the product can be gauged and if modification to the product is required that may be done within the stipulated time frame. Logistics management also keeps track of the products while they are en route to delivery from the point of origin. By overlooking the products during their transit acts of theft, pilferage, spoilage, etc., can be avoided.

Increases revenue: By the use of logistics management, an organisation canidentify the weak links either during the production phase or in the finished product. An organization persistently strives to make its product stand out from other products. Logistics management helps an organisation find out the problem plaguing the product. By making necessary improvements to the product or the production process, the product eventually turns out to be a better one. The product which is complete in all regards will definitely be preferred by the customers. In return, the sale of the product will also spurt and higher revenues will flow in. **Enhances goodwill:** When an organisation provides a high-quality product, the customers' first preference will be that product. As the product of that organisation will be preferred over other the brand, the value of the product will also increase. Thus, the goodwill of the organisation will increase in tandem with the sale of the product. The product will create a brand value that will provide the organisation an advantage over competitors. At times, even an ordinary product has a higher demand as the brand it has been associated with.

Customer satisfaction: The key to higher revenue and enhanced goodwill is to ensure customer satisfaction. When customers are satisfied, they will be inclined to buy the product of that particular organisation. If the organisation is able to maintain the quality of the product, then it can retain the customer for a longer time period. Moreover, a satisfied customer is an asset to the organisation. When the satisfaction level of the customer is high, the customer will further create a word of mouth for the organisation and would promote the product of the organisation.

On-time delivery: Logistics management deals with making the product reach the target market so as to meet the customers' demand. Unless the product is not availed by the customer and the advantages of product are not reaped by the customer, there is no use of the product. No matter of how high quality a product is if it is not available at the right time and at the right place, the product is of little value. Logistics management undertakes the responsibility of transporting the product from the point of origin to the point of consumption so that the product can be availed by the customer. Timely delivery of product is an important factor while considering the planning for distribution and availability of product which is taken care by logistics management.

Communication: Logistics management also deals with disseminating information not only about demand and supply, but also volumes, inventory, prices and movements. Therefore, logistics management has become more involved in sharing requisite information with the organisation system so that the product reaches its destination in its stipulated time. Logistics management also forms as a link between various departments that work in tandem to create the product. Without proper communication channel, the departments will lack harmony in activities and the organisation will be in a state of haywire.

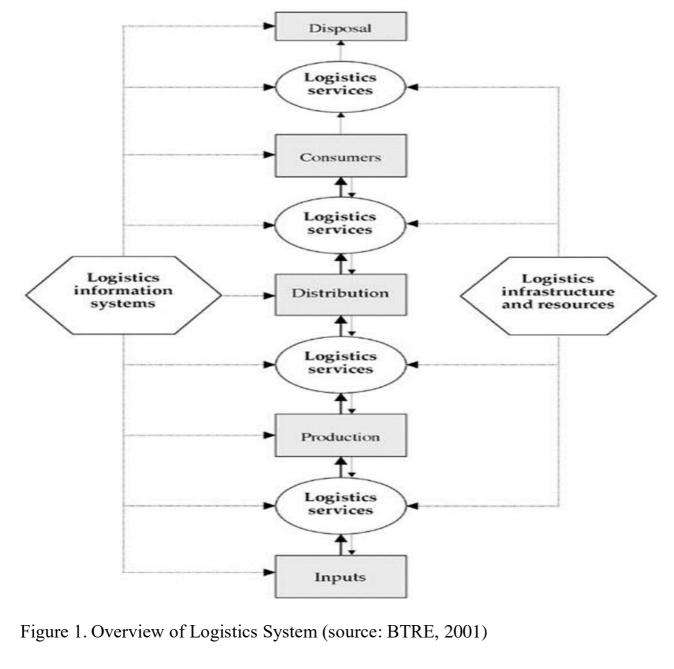
INDUSTRY PROFILE

Part of the supply chain process that plans, implements, and controls the efficient, effective forward and reverse flow and storage of goods, services, and related information between the point of origin and the point of consumption in order to meet customers' requirements" is how the Council of Logistics Management (1991) defined logistics. The "five important key terms"—logistics, inbound logistics, materials management, physical distribution, and supply-chain management—are used to understand Johnson and Wood's concept (quoted in Tilanus, 1997). The entire process of items and materials entering, passing through, and leaving a company is referred to as logistics. The flow of components and materials inside a company is referred to as materials management. The term "physical distribution" describes the external movement of things.

Logistics services comprise physical activities (e.g. transport, storage) as well as nonphysical activities (e.g. supply chain design, selection of contractors, freightage negotiations). Most activities of logistics services are bi-direction. Information systems include modelling and management of decision making, and more important issues are tracking and tracing. It provides essential data and consultation in each step of the interaction among logistics services and the target stations. Infrastructure comprises human resources, financial resources, packaging materials, warehouses, transport and communications. Most fixed capital is for building those infrastructures. They are concrete foundations and basements within logistics systems.

Figure 1 provides an overview of the logistics system. Logistics services, information systems and infrastructure/resources are the three components of this system and

closely linked. The interaction of the three main components in the logistics system is interpreted as follows. Logistics services support the movement of materials and products from inputs through production to consumers, as well as associated waste disposal and reverse flows. They include activities undertaken in-house by the users of the services (e.g. storage or inventory control at a manufacturer's plant) and the operations of external service providers.



1. INTERRELATIONSHIPS BETWEEN TRANSPORTATION AND LOGISTICS

Without well-developed transportation systems, logistics could not bring its advantages into full play. Besides, a good transport system in logistics activities could provide better logistics efficiency, reduce operation cost, and promote service quality. The improvement of transportation systems needs the effort from both public and private sectors. A well-operated logistics system could increase both the competitiveness of the government and enterprises.

2. THE EFFECTS OF TRANSPORTATION ON LOGISTICS ACTIVITIES

Transportation plays a connective role among the several steps that result in the conversion of resources into useful goods in the name of the ultimate consumer. It is the planning of all these functions and sub-functions into a system of goods movement in order to minimize cost maximize service to the customers that constitutes the concept of business logistics. The system, once put in place, must be effectively managed.

Traditionally these steps involved separate companies for production, storage, transportation, wholesaling, and retail sale. however basically, production/manufacturing plants, warehousing services, merchandising establishments are all about doing transportation. Production or manufacturing plants required the assembly of materials, components, and supplies, with or without storage, processing and material handling within the plant and plant inventory.

3. FORMS OF LOGISTICS OPERATION

Supply chain management

Supply chain management (scm) is the concept for handling the production procedures in broad sense. An effective scm application could promote the industry to satisfy the demand of new business environment. Ross (1998) defined scm as 'a continuously evolving management philosophy that seeks to unify the collective productive competencies and resources of the business functions found both within the enterprise and outside in the firm's allied business partners located along intersecting supply channels into a highly competitive, customer-enriching supply system focused on developing innovative solutions and synchronizing the flow of marketplace products, services, and information to create unique, individualized sources of customer value.' Scm can be divided into three main activities – purchase, manufacture and transport (thomas *et al.*, 1996). Cooper *et al.* (1997) analyzed the three elements of scm – supply chain business processes, supply chain management components, and supply chain network structure. Figure 4 shows the entire elements in scm frame. It displays the details of the whole processes from purchasing, management, production, and distribution to customers. The information flow is like an individual system to link the whole supply chain from supplier and manufacturer to consumer. Unimpeded information flow could increase the operation accuracy for costs saving and promote the competitiveness of firms. The product flow proceeds through the whole production processes from material supply via manufactories till providing the finished products to consumers. The items in vertical direction show the various management tasks within the supply chain. Particularly, the return flow, or reverse logistic, is one of the elements in the system but with converse direction from the others.

Reverse Logistics

The concept of reverse logistics has been applied in promoting customer service and resources recycling. Concerning quality control, the defective components and finished

products will be returned to their producers through reverse logistics systems. Nowadays, reverse logistics has been developed rapidly for increasing industries' competitiveness, promoting customer service level, and recycling the reusable material. Meanwhile, the demand of reverse logistics brings out a new market for the third-party logistics industries.

Rogers et al. (1998) defined reverse logistics as 'the process of planning, implementing, and controlling the efficient, cost-effective flow of raw materials, in-process inventory, finished goods and related information from the point of consumption to the point of origin for the purpose of recapturing value or proper disposal'.

The two main reasons behind the rise of reverse logistics are the globalization of markets and policies for environment protection. A successful reverse logistics could help to increase the service level of companies and reduce the costs of producing processes. More and more companies want to build their reverse logistics system; however, the system needs professional knowledge in logistics management and particular facilities. Thus, the third-party logistics service provides another option for small to middle size companies to have their reverse logistics system. Figure 6 shows a system of reverse logistics service on how FedEx, a third- party logistics provider, serves Acer computer, the customer company. At the first step of the system, the customer applies a request for returning the product through the Internet.

Maritime logistics

Maritime industry plays an important role in international freight. It can provide a cheap and high carrying capacity conveyance for consumers. Therefore, it has a vital position in the transportation of particular goods, such as crude oil and grains. Its disadvantage is that it needs longer transport time and its schedule is strongly affected by the weather factors. To save costs and enhance competitiveness, current maritime logistics firms tend to use large- scaled ships and cooperative operation techniques. Moreover, current maritime customers care about service quality more than the delivery price. Thus, it is necessary to build new logistics concepts in order to increase service satisfaction, e.g. Real-time information, accurate time windows and goods tracking systems.

The operation of maritime transport industry can be divided into three main types:

(1) Liner Shipping: the business is based on the same ships, routes, price, and regular voyages.

(2) **Tramp Shipping**: the characters of this kind of shipping are irregular transport price, unsteady transport routes, and schedule. It usually delivers particular goods, such as dry bulk cargo and crude oil.

(3) **Industry Shipping**: The main purpose of industry shipping is to ensure the supply of raw materials. This sometimes needs specialized containers, such as the high-pressure containers for natural gas.

Air freight logistics

Air freight logistics is necessary for many industries and services to complete their supply chain and functions. It provides the delivery with speed, lower risk of damage, security, flexibility, accessibility and good frequency for regular destinations, yet the disadvantage is high delivery fee. Reynolds-feighan (2001) said air freight logistics is selected 'when the value per unit weight of shipments is relatively high and the speed of delivery is an important factor'. The characteristics of air freight logistics are that:

(1) airplanes and airports are separated. Therefore, the industries only need to prepare planes for operation;

(2) it allows to speed delivery at far destinations;

(3) air freight transport is not affected by landforms.

Research data show that the freight transport market keeps growing. Given the trend of global markets, air freight logistics also has to change their services. The future tendencies of air freight development are integration with other transport modes and

internationalization and alliance and merger between air transport companies the future pattern of air freight logistics is cooperative with other transport modes, such as maritime and land transport, to provide a service base on just-in-time, and door-to-door.

Land logistics

Land logistics is a very important link in logistics activities. It extends the delivery services for air and maritime transport from airports and seaports. The most positive characteristic of land logistics is the high accessibility level in land areas. The main transport modes of land logistics are railway transport, road freight transport and pipeline transport.

Railway transport has advantages like high carrying capacity, lower influence by weather conditions, and lower energy consumption while disadvantages as high cost of essential facilities, difficult and expensive maintenance, lack of elasticity of urgent demands, and time consumption in organizing railway carriages. Road freight transport has advantages as cheaper investment funds, high accessibility, mobility and availability. Its disadvantages are low capacity, lower safety, and slow speed. The advantages of pipeline transport are high capacity, less effect by weather conditions, cheaper operation fee, and continuous conveyance; the disadvantages are expensive infrastructures, harder supervision, goods specialization, and regular maintenance needs.

The excessive usage of land transport also brings many problems, such as traffic jams, pollution and traffic crashes. In the future, to improve the land transport in transport efficiency and reliability, a revolution of transport policies and management is required, e.g., Pricing.

The trend toward increasingly compact products is expected to improve the cost-benefit ratio of express delivery by decreasing the transportation cost share. Smaller products will enlarge the market for express delivery services. Also, the increasing value of products requires rapid transportation, because companies want to reduce the interest costs bound up in stock and inventories. For future development, the industries should consider integrating the services with 24-hour stores so that customers could choose a certain shop as the pick-up station. Meanwhile, the services would become more efficient and controlled due to more regular routes to those shops instead of personal houses.

E-commerce

E-commerce is the future trend of business style. It brings many benefits for both companies and consumers: (1) e-commerce expands the market area from regional to global; (2) e- commerce uses electronic techniques instead of traditional paper works, which promotes the industries' efficiency and competitiveness; (3) the number of trips is increased. On the other hand, the average load of single trip is reduced, which means it needs higher carriage if using the same means of transportation; (4) e-commerce will impact on transport system due to the increased trips; (5) e-commerce might reduce the number of warehouses and the stock cost. Therefore, the prices could be lowered. Figure 7 and figure 8 express the differences between the transport patterns of traditional trade and e-commerce. However other new topics, of course, accompany with the system and need to be concerned, such as internet security, transport impacts and door-to-door servi

LITERATURE REVIEW

Council of Logistics Management (1991) defined logistics as 'part of the supply chain process that plans, implements, and controls the efficient, effective forward and reverse flow and storage of goods, services, and related information between the point of origin and the point of consumption to meet customers' requirements.

Johnson and Wood's definition 'five important key terms', which are logistics, inbound logistics, materials management, physical distribution, and supply-chain management, to interpret.

Logistics describes the entire process of materials and products moving into, though, and out of the firm. Inbound logistics covers the movement of material received from suppliers. Materials management describes the movement of materials and components within a firm. Physical distribution refers to the movement of goods outward from the end of the assembly line to the customer. Finally, supply-chain management is somewhat larger than logistics, and it links logistics more directly with the user's total communications network and with the firm's engineering staff.

The commonality of the recent definitions is that logistics is a process of moving and handling goods and materials, from the beginning to the end of the production, sale process, and waste disposal, to satisfy customers and add business competitiveness. It is 'the process of anticipating customer needs and wants; acquiring the capital, materials, people, technologies, and information necessary to meet those needs and wants; optimizing the goods- or serviceproducing network to fulfill customer requests, and utilizing the network to fulfill customer requests in a timely way' (Tilanus, 1997). Simply say, 'logistics is customer-oriented operation management'.

Logistics was initially a military activity concerned with getting soldiers and munitions to the battlefront in time for flight, but it is now seen as an integral part of the modern production process. The main background of its development is that the recession in America in the 1950s caused the industry to place importance on goods circulations. The term, logistics, was initially developed in the context of military activities in the late 18th and early 19th centuries and it launched from the military logistics of World War II. The probable origin of the term is the Greek logistics, meaning 'skilled in calculating'. (BTRE, 2001) Military definitions typically

incorporate the supply, movement, and quartering of troops in a set. And now, several researches were taken and made logistics applications from military activities to business activities.

Transportation plays a connective role among the several steps that result in the conversion of resources into useful goods in the name of the ultimate consumer. It is the planning of all these functions and sub-functions into a system of goods movement in order to minimize cost maximize service to the customers that constitutes the concept of business logistics. The system, once put in place, must be effectively managed.

Traditionally these steps involved separate companies for production, storage, transportation, wholesaling, and retail sale, however basically, production/manufacturing plants, warehousing services, and merchandising establishments are all about doing transportation. Production or manufacturing plants require the assembly of materials, components, and supplies, with or without storage, processing, and material handling within the plant and plant inventory.

Warehousing services between plants and marketing outlets involved separate transport. Merchandising establishments completed the chain with delivery to the consumers. The manufacturers limited themselves to the production of goods, leaving marketing and distribution to other firms. Warehousing and storage can be considered in terms of services for the production process and for product distribution. There have been major changes in the number and location of facilities with the closure of many single-user warehouses and an expansion of consolidation facilities and distribution centers. These developments reflect factors such as better transport services and pressures to improve logistics performance.

The Role of Transportation in Service Quality

The role that transportation plays in logistics system is more complex than carrying goods for the proprietors. Its complexity can take effect only through highly quality management. By means of well-handled transport system, goods could be sent to the right place at right time in order to satisfy customers' demands. It brings efficacy, and also it builds a bridge between producers and consumers. Therefore, transportation is the base of efficiency and economy in business logistics and expands other functions of the logistics system.

FORMS OF LOGISTICS OPERATION:

Supply Chain Management

Supply Chain Management (SCM) is the concept for handling the production procedures in broad sense. An effective SCM application could promote the industry to satisfy the demand of new business environment. Ross (1998) defined SCM as 'a continuously evolving management philosophy that seeks to unify the collective productive competencies and resources of the business functions found both within the enterprise and outside in the firm's allied business partners located along intersecting supply channels into a highly competitive, customer-enriching supply system focused on developing innovative solutions and synchronizing the flow of marketplace products, services, and information to create unique, individualized sources of customer value.'

SCM can be divided into three main activities – purchase, manufacture, and transport analyzed the three elements of SCM – supply chain business processes, supply chain management components, and supply chain network structure. Figure 4 shows the entire elements in the SCM frame. It displays the details of the whole process from purchasing, management, production, and distribution to customers. The information flow is like an individual system to links the whole supply chain from supplier and manufacturer to consumer. Unimpeded information flow could increase the operation accuracy for cost savings and promote the competitiveness of firms. The product flow proceeds through the whole production process from material supply via manu factories to providing the finished products to consumers. The items in the vertical direction show the various management tasks within the supply chain. Particularly, the return flow, or reverse logistic, is one of the elements in the system but with a converse direction from the others.

City logistics

City Logistics is a concept trying to integrate the existing resources to solve the difficulties caused by the impacts of increasing population and vehicle ownerships in the urban area. Many cities, such as Bangkok, London, and Tokyo, have suffered from these problems due to traffic congestions, environment impact, low transport efficiency, and consequently the competitiveness of business decreased. This kind of condition not only reduces the quality of life in urban areas but also the future city development. City

Logistics provides an opportunity for innovative solutions to be developed for improving the quality of life in urban areas. It contains several advanced techniques, such as Geographic Information System (GIS), Global Positioning System (GPS), logistics knowledge, Intelligent Transport System (ITS) and modelling, to optimise the city environment. Moreover, it helps to reduce both transport cost and negative environment impact.

OBJECTIVES OF SIP:

1. To understand the logistics & supply chain of Logistic & Services to optimize the dayto-day activities.

2. To understand and study different business operations carried out at Logistics.

3. To study the supply cycle length

4. To get familiarized with the working attributes in Logistics industries and the factors affecting the working

SCOPE OF SIP

1. Getting a gist of supply operations and understanding the flow in the cycle.

2. Understanding operations and responsibilities carried out by various departments.

3. Getting knowledge regarding the rules and regulations that the organization.

4. Assist the organization, the take remedial measures to rectify the shortfall in the process if any.

5. Gaining understanding of various documentation work required and carried out at the organization.

6. Understanding the various functions done at the production plant of the organization

NEED OF SIP

1. To know the operations and responsibilities carried out by various departments.

2. To acquainted with the working environment in the operational department of the organization.

3. To understand the need and necessity of an operations manager in the organization.

4. To understand role and responsibilities of various individuals working that the production plant of the organization.

5. To see have employees develop and maintain inter personal relationships with their colleagues.

6. To see how the power flows in the organization and how they take actions in order to improve the customer service.

| Week 1 | Planned to achieve target audience for service. | | |
|--------|---|--|--|
| Week 2 | Online data collection and Data analysis with help of BNI application. | | |
| Week 3 | Collected details data about BNI members in different countries, who could be Customer or Vendors of Realogist . | | |
| Week 4 | I was did sales call in different Countries . | | |
| Week 5 | Reports of all countries were updated and reports were given. | | |
| Week 6 | I was did sales call in different Cities. | | |
| Week 7 | Successfully completed numerous customer vendor registrations, meticulously documented all transactions, and conducted comprehensive market surveys to gather essential project data. | | |

CONTRIBUTION DURING SIP

LIMITATIONS

• Duration of the internship was quite small.

• As an intern, I was not provided with the Login in Id and Password for the operation

of the organization, I had to use the Id of the respective allotted officers.

• At times the data available for study can be too large, which makes it a time-consuming task.

• Most of the contents collected were difficult to understand because it was a new field for me to work in.

COMPANY DETAILS:

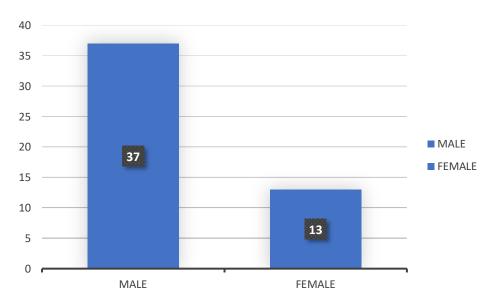
| Company Name | REALOGIST VENTURES LLP | | |
|-----------------------|---|--|--|
| Company Status | Active | | |
| Registration Number | ACA-7150 | | |
| Company Category | LLP | | |
| Company Sub-Category | Non-Govt. Company | | |
| Class of Company | Private | | |
| Date of Incorporation | 24 April 2023 | | |
| Age of Company | | | |
| Location | 2 nd Floor, Plot No278/487, Near Basera Harmony, Damana Square, CS Pur, Bhubaneswar, PIN- 751016, Odisha | | |
| Contact Details | Mob: 9237392106/9237392107, Email: contact@realogist.net | | |
| Activity | REALOGIST is a unique online marketplace where customer can search, compare, select and book all their shipping and logistics requirements. It's the single stop for all shipping needs of retail and business customers. | | |

DATA ANAYSIS AND INTERPRETATION FREQUENCY ANALYSIS Q.1)

Gender:

<u>Table – 2</u>

| GENDER | RESPONDENTS | PERCENTAGES |
|--------|-------------|-------------|
| MALE | 37 | 74% |
| FEMALE | 13 | 26% |
| TOTAL | 50 | 100% |



<u>Analysis</u>

Interpretation:

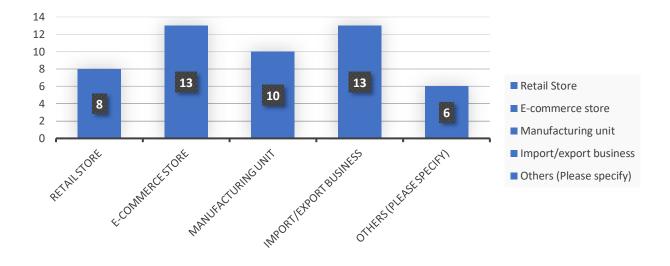
In showing above chart for respondent of gender basis. We have to collect data from female also. There are 26% of female respondent and approximately 74% of male of respondent. Also, we are doing observation method when they give their respondent.

Q.2) What type of Business do you own or operate?

<u>Table – 2</u>

| TYPE OF BUSINNES | RESPONDENTS | PERCENTAGES |
|-------------------------|-------------|-------------|
| Retail Store | 8 | 16% |
| E-commerce store | 13 | 26% |
| Manufacturing unit | 10 | 20% |
| Import/export business | 13 | 26% |
| Others (Please specify) | 6 | 12% |
| TOTAL | 50 | 100% |

Analysis



Interpretation:

In above chart Based on the analysis, it can be concluded that, there are both Ecommerce store and Import/export business respondents are 26%. Retail store respondents are 16%. And who have Manufacturing unit business that respondents are 20%. And also, others business respondents are 12%.

Q.3) Do you know logistics services?

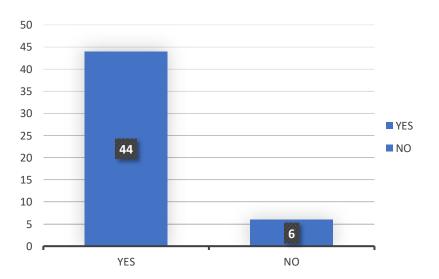
<u>Table - 3</u>

| KNOW LOGISTIC | RESPONDENTS | PERCENTAGES |
|---------------|-------------|-------------|
| YES | 44 | 88% |
| NO | 6 | 12% |
| TOTAL | 50 | 100% |

<u>Analysis</u>

Interpretation:

In above chat we can see that from my 50 respondents there are 44 respondents are know about logistics i.e. 88% and 6 respondents are don't know about logistics service i.e. 12%.

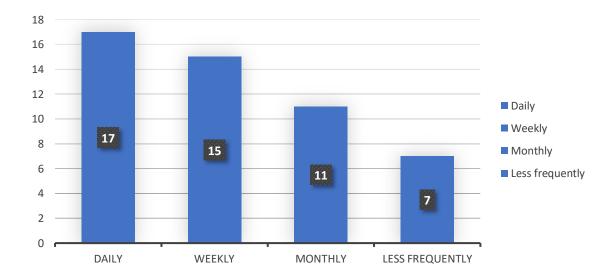


Q.4) How frequently do you require logistics services?

<u>Table - 4</u>

| REQUIRE LOGISTICS | RESPONDENTA | PERCENTAGES |
|--------------------------|-------------|-------------|
| Daily | 17 | 34% |
| Weekly | 15 | 30% |
| Monthly | 11 | 22% |
| Less frequently | 7 | 14% |
| TOTAL | 50 | 100% |

<u>Analysis</u>



Interpretation:

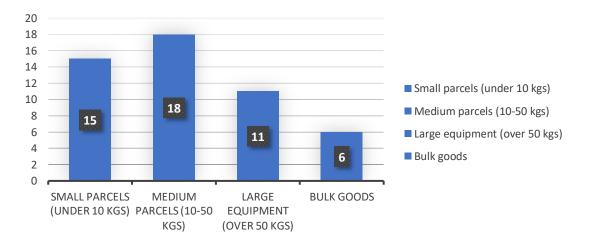
In above chart Based on the analysis, it can be concluded that, there are 34% of respondents are require logistics services in daily basis. 30% of respondents are require logistics service in weekly basis. And there are also 14% of respondents are less frequently require logistics service.

Q.5) What is your typical shipment size?

<u>Table - 5</u>

| TYPICAL SHIPMENT SIZE | RESPONDENTS | PERCENTAGES |
|-------------------------------|-------------|-------------|
| Small parcels (under 10 kgs) | 15 | 30% |
| Medium parcels (10-50 kgs) | 18 | 36% |
| Large equipment (over 50 kgs) | 11 | 22% |
| Bulk goods | 6 | 12% |
| TOTAL | 50 | 100% |

<u>Analysis</u>



Interpretation:

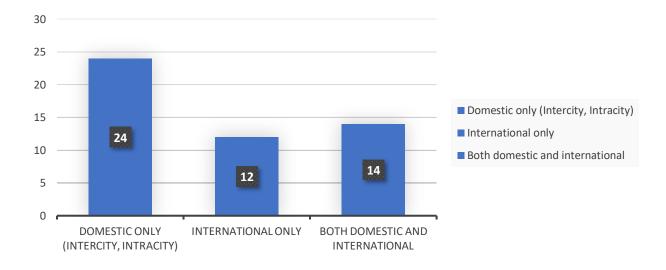
From the above pie chat we can see that there are 36% respondents' shipment size is 10-50 kgs. And also 12% of respondent's shipment size is bulk amount. Under 10 kgs shipment size of 30% respondents.

Q.6) What are your preferred shipping destinations?

<u>Table – 6</u>

| PREFERRED SHIPPING | | |
|--------------------------------------|-------------|-------------|
| DESTINATIONS | RESPONDENTS | PRECENTAGES |
| Domestic only (Intercity, Intracity) | 24 | 48% |
| International only | 12 | 24% |
| Both domestic and international | 14 | 28% |
| TOTAL | 50 | 100% |

Analysis



Interpretation:

In the above chat we can see that the 48% businessmen are preferred domestic shipping destination only. And 24% of respondents are preferred international shipping destination only and rest of the respondents i.e. 28% are preferred both domestic and internation shipping destination.

FINDINGS

- The survey results indicate that the majority of respondents are in the 18-28 age group, while the fewest are over 61 years old.
- The gender distribution of respondents shows a significant male majority at approximately 74%, compared to 26% female respondents, based on observation method data collection.
- The analysis reveals that E-commerce and Import/export businesses each account for 26% of respondents, followed by Manufacturing units at 20%, Retail stores at 16%, and other businesses at 12%.
- The data shows that 88% of respondents are knowledgeable about logistics services, while 12% are not.
- The analysis indicates that 34% of respondents require logistics services daily, 30% weekly, and 14% less frequently.
- The pie chart shows that 36% of respondents have shipment sizes of 10-50 kgs, 30% have shipment sizes under 10 kgs, and 12% deal with bulk shipments.
- The chart indicates that 48% of respondents prefer domestic shipping destinations, 24% prefer international destinations, and 28% prefer both domestic and international destinations.
- The chart shows that 82% of respondents are aware of Relogist's logistics marketplace solution, while 18% are not.
- The pie chart indicates that 64% of respondents have used Realogist's service for their shipping needs, while 36% have not.
- The chart reveals that 36% of respondents use logistics services for their speed and efficiency, 24% for the variety of shipping options, and only 4% for competitive prices.

- The data shows that 34% of respondents find Realogist's marketing most effective through social media, 22% through online advertisements, and 18% through both industry publications and email marketing.
- The data indicates that 30% of respondents find warehousing logistics services most valuable, 26% value packing and crating services, while 4% find none of the listed logistics services valuable.
- The pie chart shows that 42% of respondents consider real-time shipment tracking very important for their business, 34% find it somewhat important, and 24% do not find it important.
- The data indicates that 54% of respondents prefer receiving logistics quotes via phone calls, 26% prefer online quotes, and 20% prefer quotes via email.
- The chat reveals that 22% of respondents experience both high shipping costs and slow delivery times with traditional logistics providers, 20% face a lack of transparency, 18% have difficulty finding the right service, and 8% encounter poor customer service.

SUGGESTIONS

- Focus on the 18-28 Age Group: Since the majority of respondents fall within this age group, tailor marketing and communication strategies to align with their preferences and behaviors.
- Address Gender Imbalance: With a significant male majority, consider strategies to engage more female respondents, potentially by targeting industries or platforms with higher female representation.
- Diversify Business Offerings: Given the diverse business types among respondents, ensure your services cater to both E-commerce and Import/Export businesses, as well as Manufacturing units, Retail stores, and others.

- Enhance Awareness and Education: Since 12% of respondents are not knowledgeable about logistics services, increase efforts in educational campaigns and provide informative resources.
- Flexibility in Service Frequency: Provide flexible logistics solutions that cater to different needs, such as daily, weekly, and less frequent requirements.
- Offer Various Shipment Size Solutions: Ensure services are available for a range of shipment sizes, from small (under 10 kgs) to bulk shipments.
- Adapt Shipping Destination Options: Offer both domestic and international shipping solutions to cater to the preferences of a broad customer base.
- Promote Relogist's Solutions: Increase visibility and promote the features of Relogist's logistics marketplace solution to the 18% who are unaware.
- Leverage Existing Users: With 64% of respondents already using Realogist's service, gather feedback from these users to enhance the service and attract the remaining 36%.
- Highlight Key Service Benefits: Emphasize speed and efficiency in logistics services, as these are the top reasons respondents choose logistics services, and address competitive pricing as a minor consideration.
- Optimize Marketing Channels: Focus on social media marketing for better reach, followed by online advertisements, and explore opportunities in industry publications and email marketing.
- Expand Valuable Services: Given the high value placed on warehousing and packing/crating services, ensure these are well-represented in your offerings.
- Prioritize Real-Time Tracking: Develop or enhance real-time shipment tracking features, as this is considered very important by a significant portion of respondents.

- Match Quote Preferences: Offer multiple channels for receiving logistics quotes (phone, online, email) to cater to the preferences of the majority of respondents.
- Address Common Issues with Traditional Providers: Work on reducing shipping costs and improving delivery times, transparency, and service quality to address the issues faced with traditional logistics providers.

CONCLUSION

The survey reveals that the majority of respondents are young adults aged 18-28, predominantly male, with a significant portion involved in E-commerce and Import/export businesses. Most are knowledgeable about logistics services and require them frequently. Preferences show a strong inclination towards domestic shipping, with a notable interest in warehousing and packing services. Real-time tracking is highly valued, and most prefer receiving quotes by phone. Despite high awareness of Relogist's solutions and substantial usage, issues with traditional providers include high costs, slow delivery, and lack of transparency, highlighting areas for improvement in service offerings.

ANNEXURE

Logistics Service Requirement (Provide detail information)

Intra-city Transportation

- 1. How many times required in a week?
- 2. What type of truck?
- 3. What products shipped?
- 4. Loading & unloading done by whom?

Inter-city Transportation

- 1. What items are shipped?
- 2. How is it packed?
- 3. Origin location
- 4. Destination 1
- 5. Type of truck
- 6. How many trucks?
- 7. How much tonnage
- 8. How frequently shipped?
- 9. Origin to destination transit time?
- 10.Shipping Frequency- Doily/Weekly/Monthly Freight paid by seller

or customer

11.Target rates

12. Who pays insurance?

13.Loading done by whom?

14. Unloading done by whom?

15.Payment terms? How many days credit is provided by tresporters?

16. What problem customer faces with existing transporters"

17. Where does customer sees scope for improvement in service?



Ref No: PROLIFE/BBSR 24-25/08

Date: - 25/06/2024

TO WHOM SO EVER IT MAY CONCERN

This is to certify that MS Paja Swain, bearing Reg No. 221705350020, a student of MSc Clinical and Applied Microbiology from Centurion university of technology and management, Bhubaneswar, has sincerely & successfully completed her Internship Programme in the department of Lab Services (Microbiology, Hematology, Phlebotomy, Biochemistry, Clinical Pathology, Histopathology) in our organization Prolife Diagnostics, A unit of Balaji Mediscans Pvt Ltd which is situated at Plot No 361/3074, AIIMS Nagar, Patrapada, Bhubaneshwar- 751019.

The tenure of her internship was from 26th December 2023 to 25th June 2024.

She was hard working punctual and committed to her work. Her behavior with others and conduct at the work was satisfactory.

We wish her all the best for her future endeavor.

Yours Sincerely,

Dr Manas Ranjan Baisakh Director Prolife Diagnostics A Unit of Balaji Mediscans Pvt Ltd



Registered Office : 4th Floor, Raghunath Enclave, Plot No-437/3134, AllMS Road, Infront of Biju Pattanaik State Police Academy, Patrapada, Kalinga Nagar, Bhubaneswar - 781019, Odisha Branch Office : Plot No. - 361/3074, AllMS Nagar, Patrapada Bhubaneswar - 751019 Phone Number +91 8630400500 / 9318400200 Email id - prolifediagnostics.acc@gmail.com

A unit of Balaji Mediscans Pvt Ltd. CIN NUMBER- U85195OR2015PTC019059.

manipalhospitals





MHBBS/HR/24-25/L/0169

Date: -25.06.2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms. Subhasmita Dhal, bearing Reg. No. 221705350029, a student of Centurion University has sincerely & successfully completed her Internship Programme on the Topic "A Study on Bacteriological Profile & Antibiotics Sensitivity of Lower Respiratory Tract Infection Tertiary Care Hospital" in the department of Lab Services in Manipal Hospitals, Bhubaneswar.

The tenure of her internship was from 18th December 2023 to 17th June 2024.

We wish her all the best for her future endeavour.

For Manipal Hospitals,



Manipal Hospital Bhubaneswar Plot No.1 Besides Satyasai Enclave Khandagiri, Bhubaneswar 751 030 P +91 674 666 6600

AMRI Hospitals Private Limited - subsidiary of Manipal Hospitals Private Limited (Formerly known as AMRI Hospitals Limited) CIN: U85110WB1986PTC040525 Regd. Off. P-4 & 5, C,I,T Scheme-LXXII Block A, Garlahat Road, Kolkata 700 029 P +9133 6626 0000 E info@manipalhospitals.com www.manipalhospitals.com



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OFFICE OF THE DEAN AND PRINCIPAL ACHARYA HARIHAR POST GRADUATE INSTITUTE OF CANCER (AHPGIC) (Formerly : Acharya Harihar Regional Cancer Centre) ଆଚାର୍ଯ୍ୟ ହରିହର ସ୍ନାତକୋଉର କର୍କଟ ରୋଗ ଅନୁଷାନ, କଟକ CUTTACK - 753 007 (ODISHA), INDIA

Tel. 0671-2304264, Fax: 0671-2304683, Email: deanahrcc@gmail.com

Dean-AHPGIC/ME- 111 / 2024 No. 식왕6 /Dt. 05.07.2024

TO WHOM SOEVER IT MAY CONCERN

This is to certify that Ms. Ananya Singh, student of M.Sc. Applied and Clinical Microbiology, Centurion University of Technology & Management, Ramchandrapur, PO : Jatani, Bhubaneswar – 752050 Odisha, Regd. No : 221705350015, has done her dissertation programme for a period of six months from 02.01.2024 to 01.07.2024 in the Department of Pathology under supervision of Dr. Snigdharani Choudhury, Assistant Professor Microbiology, Dept. of Pathology, AHPGIC, Cuttack. This certificate is given as

per her representation.

During her curriculum she was regular, sincere and hard working.

I wish her all success in life.

Mas Dean & Principal, AHPGIC, Cuttack Dean & Principal A.H. Post Graduate Institute of Cancer, Cuttack

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LIFE'S ON 🔠



MHBBS/HR/24-25/L/0188

Date: -03.07.2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Anurag Patel, bearing Reg. No. 221705350014, a student of Centurion University has sincerely & successfully completed her Internship Programme on the Topic "Prevelence of Urinary Tract Infection & Current Scenario of Antibiotic Susceptibility Pattern of Bacteria Causing Urinary Tract Infection" in the department of Lab Services (Microbiology) in Manipal Hospitals, Bhubaneswar.

The tenure of her internship was from 18th December 2023 to 17th June 2024.

We wish her all the best for her future endeavour.

For Manipal Hospitals, Elina Bhuyan Jena Manager – HR

Manipal Hospital Bhubaneawar Plot No.1 Besides Satyasel Enclave Khandagiri, Bhubaneswar 751 030 P +91 674 666 6600

AMRI Hospitals Private Limited - subsidiary of Manipal Hospitals Private Limited (Formerly known as AMRI Hospitals Limited) CIN: U85110WB1986PTC040525 Regd. Off. P-4 & 5, C.I.T Scheme-LXXII Block A, Gariahat Road, Koikata 700 029 P +9133 6626 0000 E Info@manipalhospitals.com www.manipalhospitals.com



Ref No.: HRD/AH/INT/2024/061

Date: Jun 25, 2024

То

Arpita Panda,

At-Patharpenth, Po-Bahanaga, Dist-Balasore-756042

Subject: Completion of Internship

This is to certify that Arpita Panda has successfully completed internship in the Pathology department from December 20, 2023 to June 20, 2024 at Ashwini Hospital, Cuttack. We are delighted to express our appreciation for your valuable contributions during the course of your internship.

Best wishes for a bright and successful future.

Thanks



Ashwini Group of Hospitals

Sector-I, C.D.A, Cuttack - 753014, Odisha (An ISO 9001 : 2008 Certified Hospital) CIN : U551010R1996PTC004421 Regd.No:1070/08 ASHWINI TRAUMA CENTRE Plot No : 1-Corn-14, Sec-1, CDA Cuttack-753014, Odisha CIN : U551010R1996PTC004421 © 7608005555, 7606005555 ASHWINI LUNG INSTITUTE ADITYA ASHWINI HOSPITAL Plot No : 329/1929(P), 331/1996,99 Near Municipal Kalyan Mandap Chandrasekharpur, Bhubaneswar & 7894005555, 78940255555

ASHWINI SCHOOL & COLLEGE OF NURSING Plot No : 8 (P), Tangarhuda Cuttack SRO - 753014, Odisha Ph : 0671-2366600, 7894460333

🖀 0671-2363007-08-09, Mob. : 9238008811, 9238008800 🖂 admin@ashwinihospitalcuttack.com, 🌐 www.ashwinihospitalcuttack.com



Ref No.: HRD/INT/2024/057



(Unit of Cuttack Hospitals Pvt. Ltd.)

Date: Jun 21, 2024

То

Banita Sahoo

At/Po-Rairakhol, Dist-Sambalpur. 768106

Subject: Completion of Internship

This is to certify that Banita Sahoo has successfully completed internship in the Pathology department from December 20, 2023 to June 20, 2024 at Ashwini Hospital, Cuttack. We are delighted to express our appreciation for your valuable contributions during the course of your internship.

Best wishes for a bright and successful future.

Thanks 024 Human Resource Department

Ashwini Group of Hospitals

Sector-I, C.D.A, Cuttack - 753014, Odisha (An ISO 9001 : 2008 Certified Hospital) CIN : U551010R1996PTC004421 Regd.No:1070/08 ASHWINI TRAUMA CENTRE Plot No : 1-Com-14, Sec-1, CDA Cuttack-753014, Odisha CIN : U551010R1996PTC004421 © 7608005555, 7606005555 ASHWINI LUNG INSTITUTE ADITYA ASHWINI HOSPITAL Plot No : 329/1929(P), 331/1998,99 Near Municipal Kalyan Mandap Chandrasekharpur, Bhubaneswar © 7894005555, 78940255555

ASHWINI SCHOOL & COLLEGE OF NURSING Plot No : 8 (P), Tangarhuda Cuttack SRO - 753014, Odisha Ph : 0671-2366600, 7894460333

🖀 0671-2363007-08-09, Mob. : 9238008811, 9238008800 🖂 admin@ashwinihospitalcuttack.com, 🌐 www.ashwinihospitalcuttack.com

manipalhospitals LIFE'S ON



MHBBS/HR/24-25/L/0166

Date: -25.06.2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms. Anjali Patnaik, bearing Reg. No. 221705140014, a student of Centurion University has sincerely & successfully completed her Internship Programme on the Topic "Study of Hematological Disorders Diagnosed on Bone Marrow Examination" in the department of Lab Services in Manipal Hospitals, Bhubaneswar.

The tenure of her internship was from 18th December 2023 to 17th June 2024.

We wish her all the best for her future endeavour.

For Manipal Hospitals,



Manipal Hospital Bhubanoswar Piot No.1 Besides Satyasal Enclave Khandagiri, Bhubaheawar 751 030 P +91 674 666 6600

AMRI Hospitals Private Limited - subsidiary of Manipal Hospitals Private Limited (Formerly known as AMRI Hospitals Limited) CIN: U85110WB1986PTC040526 Regd. Off. P. 4 & 6, C.I.T.Schame-LXXII Block A. Gariahat Hoad, Kolkata 700 029 P +9133 6626 0000 E into@manipahospitals.com www.manipalhospitals.com





(A Deemed to be University declared u/s 3 of UGC Act, 1956) Re-Accredited by NAAC with 'A' Grade

Date -03.07.2024

INTERNSHIP CERTIFICATE

This is to certify that Ms. Arpita Sahu, Regd. No-221705140003, student of M.Sc. MLT of Centurion University has successfully completed 6 months (12.01.24 to 12.07.2024) of Internship Program under the guidance of HOD, Department of Pathology of Institute of Medical Sciences and SUM Hospital, Bhubaneswar. During the period of Internship program with us we found her performance highly satisfactory.

We wish her success in her future endeavor.

With best wishes

2317127

Prof. (Dr.) Debahuti Mohapatra HOD, Dept. of Pathology IMS & SUM Hospital

Month Strategy IMS & SUM Hospital BBSP

Prof. (Dr.) Pusparaj Samantsinghar Medical Superintendent IMS & SUM Hospital

> Medical Superintendent IMS & SUM Hospital, BBSR

INSTITUTE OF MEDICAL SCIENCES & SUM HOSPITAL (Faculty of Medical Sciences) Kalinga Nagar, Bhubaneswar - 751 003, Odisha , India Phone : 0674 - 2386281, 6606200 Fax : 0674 - 2386910 www.soa.ac.in/ims-sum-hospital



District Headquarter Hospital, Navagarh

INTERNSHIP COMPLETION CERTIFICATE

Letter No. 7/4

Date. 25/07/2424

This is to certify that BISWABHUSAN PATTANAIK, Student of MSC MLT (2022- 2024 batch), School of Paramedic and Allied Health Sciences, Centurion University of Technology & Management, Bhubaneswar has undergone the compulsory Rotating Internship training and completion of project work at District Headquarter Hospital, Nayagarh from dated-25.01.2024 to 25.07.2024 with University Registration number 221705140015.

During the period of her internship, she bears a good moral conduct and character.

V/C Pathology d. 25. 07. 24

DHH, Nayagarh Dept. of Pathology OHH, NAYAGARH

DMO (MS)-Cum-Superintenden DHH, Nayagarh

Dist. Medical Officer (M.S) -Cum-Superintendent, DHH, Nayagarh





(A Deemed to be University declared u/s 3 of UGC Act, 1956) Re-Accredited by NAAC with 'A' Grade

Date -03.07.2024

INTERNSHIP CERTIFICATE

This is to certify that Ms. Dipali Bisoi, Regd. No-221705140001, student of M.Sc. MLT of Centurion University has successfully completed 6 months (12.01.24 to 12.07.2024) of Internship Program under the guidance of HOD, Department of Pathology of Institute of Medical Sciences and SUM Hospital, Bhubaneswar. During the period of Internship program with us we found her performance highly satisfactory.

We wish her success in her future endeavor.

With best wishes

Prof. (Dr.) Debahuti Mohapatra HOD, Dept. of Pathology IMS & SUM Hospital Prof(Dr) Debahut Mchapaua

HOD, Dept of Pathology IMS & SUM Hospital BBSP

Prof. (Dr.) Püsparaj Bamantsinghar Medical Superintendent IMS & SUM Hospital

> Medical Superintendent IMS & SUM Hospital, BBSR

INSTITUTE OF MEDICAL SCIENCES & SUM HOSPITAL (Faculty of Medical Sciences) Kalinge Negar, Bhubaneswar - 751 003, Odishu , India Phone 0674 - 2386261, 6606200 Fax 0674 - 2386910 www.scia.ac.kv/ims-sum-hospital





Ref No: PROLIFE/BBSR 24-25/12

Date: - 25/06/2024

TO WHOM SO EVER IT MAY CONCERN

This is to certify that MS Diptimayce Swain, bearing Reg No. 221705140008, a student of MSc Medical Laboratory Technology from Centurion university of technology and management, Bhubaneswar, has sincercly & successfully completed her Internship Programme in the department of Lab Services (Microbiology, Hematology, Phlebotomy, Biochemistry, Clinical Pathology, Histopathology) in our organization Prolife Diagnostics, A unit of Balaji Mediscans Pvt Ltd which is situated at Plot No 361/3074, AIIMS Nagar. Patrapada, Bhubaneshwar- 751019.

The tenure of her internship was from 26th December 2023 to 25th June 2024.

She was hard working punctual and committed to her work. Her behavior with others and conduct at the work was satisfactory.

We wish her all the best for her future endeavor.

Yours Sincerely,

Winisally

Dr Manas Ranjan Baisakh Director **Prolife Diagnostics** A Unit of Balaji Mediscans Pvt Ltd



Registered Office sain Floor Registerast Enclane, Plan No. Alik45 Road, Infront of Biju Patisioalk state Police A.



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Ref No: PROLIFE/BBSR 24-25/02

Date: - 18/06/2024

TO WHOM SO EVER IT MAY CONCERN

This is to certify that MR ARUNAVA CHAKRABORTY, bearing Reg No. 211704401054, a student of BSc Medical Radiologic Technology (MRT) from Centurion university of technology and management, Bhubaneswar, has sincerely & successfully completed his Internship Programme in the department of Radiology Services (X-Ray, CT and MRI) in our organization Prolife Diagnostics, A unit of Balaji Mediscans Pvt Ltd which is situated at Plot No 361/3074, AIIMS Nagar, Patrapada, Bhubaneshwar- 751019.

The tenure of his internship was from 19th December 2023 to 18th June 2024.

He was hard working punctual and committed to his work. His behavior with others and conduct at the work was satisfactory.

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We wish him all the best for his future endeavor.

You Sincerely,

- hand Dr Satya Sundar Gajendra Mohapatra Director & Consultant Radiologist **Prolife Diagnostics** A Unit of Balaji Mediscans Pvt Ltd

A unit of Balaji Mediscans Pvt Ltd. CIN NUMBER- U851950R2015PTC019059. Registered Office : 4th Floor, Raghunath Enclave, Plot No-437/3134, AllMS Road, Infront of Biju Pattanaik State Police Academy, Patrapada, Kalinga Nagar, Bhubaneswar - 781019, Odisha Branch Office : Plot No. - 361/3074, AllMS Nagar, Patrapada Bhubaneswar - 751019 Phone Number +91 8630400500 / 9318400200 Email id - prolifediagnostics.acc@gmail.com

Radiology | Clinical Lab Services



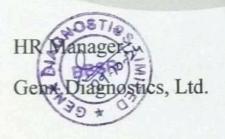
INTERNSHIP COMPLETION LETTER

This is to certify that, Shakti swarup Jena, Regd No. 211704400044, a student of B.Sc MRT from the school of Paramedics and Allied Health Sciences, Centurian University of Technology and Management. Bhubaneswar, has sincerely and successfully completed his internship training program in the Department of Radiology (X-ray, CT scan and MRI) at Genx Diagnostics Ltd, Bhubaneswar.

The tenure of his training was from 20/01/2024 to 20/07/2024.

During his internship period we found him a sincere, hardworking, dedicated intern with a learning attitude.

We wish him all the best for his future endeavor.



Correlate test results with relevant clinical findings for diagnosis & treatment. All disputes subjected to Khorda Jurisdiction. High Field MRI, Weight bearing open MRI, Al based 160 Slice CT Scan, USG, Mammo, BMD, X-ray, Patho. / Bio. / Micro/ Histo. / Mol. Bio.

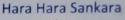
Genx Diagnostics Ltd.

Sahid Nagar : A-19, Sahid Nagar, Maharshi College Road, SCIVC Campus, Bhubaneswar-751 007, Odisha M - 9078078888 / 9637002233 Regd. Office - Chandrasekharpur : Piot No-1, Chandrasekharpur, BDA, District Center, Bhubaneswar, Khurda - 751016 M - 9692668040

Jagatsinghpur : Plot No. 112/4558, Mukundapur Jagatsinghpur - 754103 M - 9861716436 / 9692456091

Jaya Jaya Sankara







SANKARA EYE HOSPITAL

Samarjhola - 761101, Hinjilicut, Ganjam Dist., Odisha, India 91-680-2227100 E-mail: odisha@kannoli.net

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CERTIFICATE

Certified that Mr. Abhiman Chyau Pattnaik has completed his internship in Clinical Optometry at our hospital starting from 3rd July 2023 to ending on 24th July 2024.

We found him to be trustworthy, industrious and sincere during his tenure in our hospital. We wish him all the very best in his future endeavors.

MJF.Ln.J Babu Chief Executive Officer **B**-

Dr Kushal Goud Taduri Medical Officer

Date-24th July 2024

COMPREHENSIVE EYE EXAMINATIONS & LATEST FACILITIES FOR "PHACO (STICHLESS CATARACT SURGERY) "ZYOPTIX LASIK LASER (SPECTACLE REMOVAL) "PHAKIC IQL "TRAUMA "CONTACT LENSES SUPER-SPECIALITY CLINIC FOR "CORNEA "RETINA "GLAUCOMA "SQUINT & OCULOPLASTY "PAEDIATRIC & NEURO OPHTHALMOLOGY



14th September, 2023

Letter of Acknowiedgement

We are glad to acknowledge that Ms. Akankshya Binayak Samal has commenced her internship with us in the department of Optometry, from 19th June 2023 to 19th June 2024.

We wish her all the best for this journey throughout the aforementioned period and expect her to come out of the programme with an enhanced expertise which will in turn be instrumental for her professional life ahead.

For Eyc-Q Vision Pvt. Ltd.

Authorized Signatory

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Sumit Bhasin

Director— HR Eye-Q Vision Pvt. Ltd.

EYE-Q VISION PRIVATE LIMITED

Corporate Office : First Floor, Nursing Home 1, Sector - 46, Gurgaon - 122 002 | Tel. : 0124-4245460 CIN NO. U85121DL2006PTC152865 Registered Office : UG1, Suneja Tower 1, Janakpuri District Center, Janakpuri, Delhi-110058

Website: www.eyeqindia.com

RUBY EYE HOSPITAL CERTIFICATE

OF INTERNSHIP

This Certificate is Awarded to Ms Aliva Behera

A Student of B.Sc Optometry from Centurion University of Technology and Management, Bhubaneswar (CUTM, BBSR), has successfully completed his/her ONE YEAR INTERNSHIP at our Ruby Eye Hospital, Berhampur from 01st July 2023 to 30th June 2024.

SIGNATURE

Chairman

SIGNATURE

Director



Plot No. 24 (P), Behind Maharishi College, Saheed Nagar, Bhubaneswar

This certifies that

has been successfully condeted one year Internship in "OPTOMETRY"

Mr. Anish Kumar Sahoo

From 03th July 2023 To 03th July 2024

Vision Care Eye Hospital **Chief Executive Officer**

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VISION CARE EVE HOSPITAL



JPM ROTARY CLUB OF CUTTACK EYE HOSPITAL & RESEARCH INSTITUTE, CUTTACK

CERTIFICATE OF INTERNSHIP

This is certified that

MS. ANKITA ROUT

in appreciation for your sucessful work as Bachelor in Optometry Internship at JPM Rotary Club of Cuttack Eye Hospital & Research Institute The internship was conducted between 1st July 2023 to 30th June 2024

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Dr. Sanotsh Kumar Mahapatra Chief Medical Officer

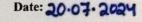




KALINGA INSTITUTE OF MEDICAL SCIENCES KIMS ALLIED MEDICAL SCIENCES BHUBANESWAR-751024

CERTIFICATE OF INTERNSHIP

Letter No.: KIMS/ KAT/Ams/ 281 /24





This is to certify that *Miss. Jogarupa Jashaswini*, a final Year B.Sc.in Optometry(BO) student of Centurion University, Bhubaneswar has undergone one-year compulsory rotary Internship Training in Ophthalmology Department, Pradyumna Bal Memorial Hospital, Kalinga Institute of Medical Sciences, Bhubaneswar from 20.07.2023 to 19.07.2024 under our supervision and guidance.

Her work and conduct during the period of Internship Training were satisfactory.

I wish all success in her future endeavors.

Matuli Day

Prof. & HOD Department of Ophthalmology, KIMS, Bhubaneswar

Dean & Principal • 7 • 5 Kalinga Institute of Medical Sciences, Bhubaneswar

Director Allied Medical Science, KIMS, Bhubaneswar

Medical Superintendent, P.B.M.Hospital, KIMS, Bhubaneswar

S.No .: 24/NEH-I/007

Dr. Patwardhan's



This Certificate Is Presented to Mr. Madhab Maharana

For Successfully Completing 12 Months of

Clinical Optometry Internship

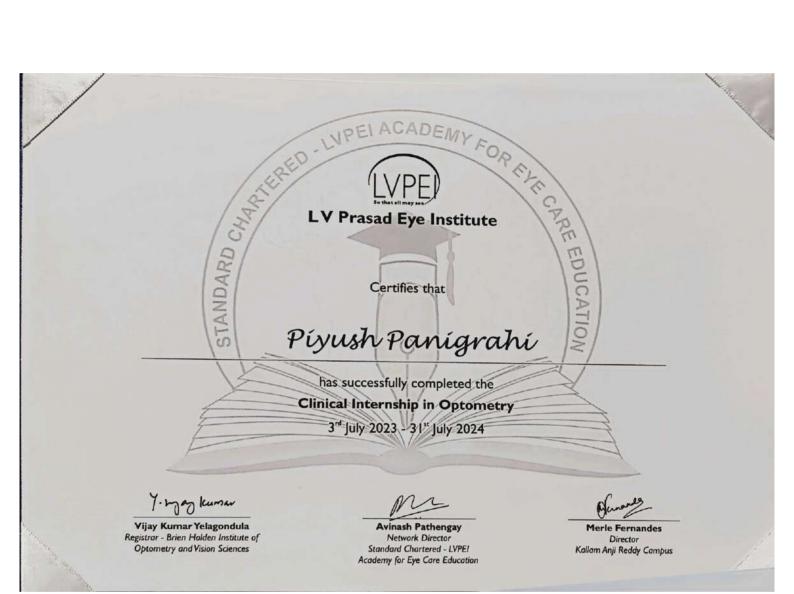
From :- 19th Jul 2023 to 18th Jul 2024



Dr. Sourabh D. Patwardhan

FRCS (UK), MD (AIIMS), DNB, MNAMS, FICO (International honouree Scholar) Medical Director Nandadeep Eye Hospital A ghond . Optom. Arindam Ghosh

B. Optom, FNEH Optometry Internship Incharge Nandadeep Eye Hospital Optom. Sayan Mukherjee B.Optom, M. Optom Head Of Optometry Department Nandadeep Eye Hospital







Dated: 24th Jul, 2024

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Prajukta Dash has successfully completed his internship at New Delhi Centre For Sight Ltd., Bhubneshwar - Nayapalli from 19-Jul-23 to 02-Jun-24 in the department of Optometry.

During the period of his internship, we found him sincere, hardworking and a good team player at the hospital.

He has completed his internship project entirely to the satisfaction of the hospital.

We wish him all the best for his future endeavors.

For New Delhi Centre For Sight Ltd.

Neena E

Vice President – Human Resources

A UNIT OF NEW DELHI CENTRE FOR SIGHT LTD.

Registered Office: Rushabh, 18th Road, Near Ambedkar Garden, Chembur, Mumbai, Maharashtra, India - 400071 | Tel : 011-42504250 | Website : www.centreforsight.net | CIN : U85120MH2002PLC338742

DELHI/NCR: SAFDARJUNG ENCLAVE | DWARKA | PREET VIHAR | GURUGRAM (SEC-29, NRR, M2K CORPORATE PARK) | NOIDA (SPECTRUM MALL) | ASHOK VIHAR | VIKASPURI | RAJOURI GARDEN | INDIRAPURAM | GHAZIABAD | FARIDABAD DELHI | HARYANA | UTTAR PRADESH | JAMMU & KASHMIR | RAJASTHAN | GUJARAT | MADHYA PRADESH | MAHARASHTRA | TELANGANA | ANDHRA PRADESH | DOISHA | BIHAR | IHARKHAND | WEST RENGAL | ASSAM





EYE HOSPITAL & RESEARCH INSTITUTE, CUTTACK JPM ROTARY CLUB OF CUTTACK

CERTIFICATE OF INTERNSHIP

This is certified that

MS. RAJALAXMI SAHOO

JPM Rotary Club of Cuttack Eye Hospital & Research Institute between 1st July 2023 to 30th June 2024 in appreciation for your sucessful work as Bachelor in Optometry Internship at The internship was conducted

Rtn. PP. Jagabandhu Sahoo President 22

Dr. Sanotsh Kumar Mahapatra Chief Medical Officer

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