A PROJECT REPORT

ON

"FINANCIAL STATEMENT ANALYSIS OF TATA MOTORS LTD"

Project Report submitted to

BURDWAN UNIVERSITY

In partial fulfillment of the requirement for the award of the degree of

BACHELOR OF BUSINESS ADMINISTRATION

Submitted by

TARASANKAR JANA

Reg. No. - 202005000793 Roll No. - 201540920029

Under the supervision of

Dr. ARNAB KUMAR SAMANTA



DEPARTMENT OF BACHELOR OF BUSINESS ADMINISTRATION

NETAJI MAHAVIDYALAYA

JUNE 2021

Website : www.netajimahavidyalaya.org





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CERTIFICATE

This is to certify that Mr. TARASANKAR JANA bearing the Roll No:-201540920029 Reg. No. :-202005000793 of 2020-21 is a bonafide student of Bachelor of Business Administration course of NETAJI MAHAVIDYALAYA ; Arambagh 2020 - 23 batch, affiliated to the University of Burdwan, Burdwan. Project report on "FINANCIAL STATEMENT ANALYSIS OF TATA MOTORS Ltd. " Is prepared by him/her under the guidance of Dr. ARNAB KUMAR SAMANTA in partial fulfillment of the requirements for the award of the degree of Bachelor of Business Administration. The University of Burdwan.

Wish him/her all success in his/her future endeavors.

Annalo Kunar Santa 14/8/23 Signature of the Supervisor

Armalo Kumore Br Signature of HOD 14/8/23

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ACKNOWLEDGEMENT

First of all thanks to God, for giving me and my friends the strength and will to complete this task just in time. Even though we faced a lot of difficulties while trying to complete this task, the group still managed to complete it and we are glad about it.

A special thanks to **Dr. Arnab Kumar Samanta**, for being such a good guidance to us while we were doing this task. He had given us an appropriate example and knowledge in order to make us understand more about this topic. He spends his time to explain the execution of this idea in all the way.

Also, a great thanks to my family and friends who tried their best to give their support either by giving me a lot of encouragement to keep up with this task or by supporting us financially and pay all the cost required to complete this task.

TARASANKAR JANA

DECLARATION

I, TARASANKAR JANA, hereby declare that the project work entitled . "FINANCIAL STATEMENT ANALYSIS OF TATA MOTORS LTD."

is a record of independent and bonafide project work carried out by me under the supervision and guidance of **Dr. Arnab Kumar Samanta**, HOD of department of Bachelor of Business Administration of Netaji Mahavidyalaya, Arambagh.

The information and data given in the report is authentic to the best of my knowledge. The report has not been previously submitted for the award of any Degree, Diploma, Associateship or other similar title of any other university or institute.

Place: Arambagh

TASANKAR JANA

Date:



NETAJI MAHAVIDYALAYA

B.A/B.SC SEMESTER VI GEOGRAPHY HONOURS CBCS EXAMINATION - 2023

PAPER – CC 14 DISASTER MANAGEMENT (PRACTICAL)

TITLE

A THEORETICAL CASE STUDY OF IMPACT ASSESMENT AND MANAGEMENT OF FLOOD WITH SPECIAL REFERENCE TO SAOYAI MOUZA, PASCHIM MEDINIPUR 2023

ACKNOWLEDGEMENT

At the outset, I convey my deep sense to my respected Dr. Mili Acharya and Prof. Debasish Das, department of Geography Netaji Mahavidyalaya, under whose guidance and willful co-operative I have completed my field report flood in SAOYAI mouza area and it's surroundings.

I also acknowledge the help and co-operation, extended by Dr. Ekbal Hossain, Prof. Sintu Mondal and Dr. Dipankar Jana and other respected department nonteaching-staff, officials, local PANCHAYET OFFICE.

Very grateful thanks to my sincere SAOYAI MOUZA' S people for their helps and co-operation to fulfill my field report.

At the end, I would like to thank my classmates for their constant encouragement, endeavor, patience and sacrifice for the completion of this report.

Date:

Signature of the Student

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CHAPTER-1

INTRODUCTION:

In earth system most of the environmental hazards such as volcanic activity, earthquake, cyclone, landslide, flood, drought etc, are affects the human habitation and their livelihood system over a large -areas causing loss of lives and properties. Therefore, natural hazards are potentially dangerous of human causing injury, loss life and disrupting social and economic condition. Flood is one of them of all environmental hazards. Generally high -level water that overflows the natural bank along any portion of a system is called flood. In fact, flood is an attribute of physical environment and thus is a component of hydrological cycle of a drainage basin. Flooding is a normal part of river behavior. Thus, floods are commonly associated with a stream or river.

West Bengal is one of the most flood prone state in India. It is located in lower Gangetic Delta. The river GANGA and its tributaries are mainly responsible for the flood in West Bengal. Other than this DAMODAR -river and its tributaries also caused flood. Floods leads to disruption in communication, loss of life and property of the inhabitants and also it hamper the day to day life in means of communication, drinking water problem, problem of diseases etc. It has a very bad effect on agriculture also. Keeping in view about all these problems our current study focuses on the flood and its related issues and prevention and mitigation of SAOYAI of PASCHIM MEDINIPUR district, WEST BENGAL.

AIMS & OBJECTIVES:

Aims and objectives of the field study of an area are:-

- 1. To identify the cause of effects of the annual natural hazard, flood in the village. To an overall geographical knowledge about the area under study.
- 2. To provide support for the public authorities and government institutions for these flood mitigation efforts including planning and action coordination.
- 3. To inform the public on the risk exposure to this devastating flood and how they can prepare, respond, recover and mitigate the impact of such events.

4. To analysis the impact of flood on the social aspect of victims and flood prone areas.

The objectives of this study are people's perception of flood risks in the SAOYAI mouza area and its surroundings and their attitudes and perception about flood prevention and flood management. The overall objectives are to provide a pro-active and personalized citizencentric public service application that will encourage citizens' involvement and will harness the collaborative power of ICT network (network of people, knowledge and sensors) to raise awareness on flood risks and enable collective risk mitigation solutions and response actions.

•The general objectives are:

1.To empower local communities to directly participates in the design of emergency services dealing with mitigation actions for floods.

2.To find out the main cause of flood and it's effect on the eco-geo-environmental conditions.

3.To harness the power of new technologies, such as social media, and mobile technology to increase the efficiency of public awareness and education regarding floods risks, effects and impact.

4.To encourage the development and implementation of long-term, cost-effective and environmentally sound migration actions related to floods through an ICT-enabled cooperation and collaboration of all stockholders: government, private sector, NGOs and other civil society organizations as well as citizens.

•The specific objectives:

1.To make use of the best available data in order to identify the location and potential impact that natural hazards as floods can have on people, property and natural environment.

2.To improve the systems of warning and emergency communication.

3.To provide support for the public authorities and government institutions hazard mitigation efforts, including planning and action coordination.

4.To improve the public on the risk exposure to natural hazard and how they can get prepared, respond, recover and mitigate the impacts of such events.

METHODOLOGY:

The methodology is categorized into two types of data base that fulfill the aims and objectives of the study. The two types of data base are -

- 1. PRIMARY DATA (interaction with the people, our observations)
- 2. SECONDARY DATA (books, internet, mouza map)
 - Procurement of mouza map from government office.
 - Collection of secondary data climatological characteristics.
 - Pre –field lecture by professors.
 - Making questionnaires on physical of socio-cultural and economic aspects.
 - Dividing the students into twelve groups, professors send them through different part of the mouza.
 - Door to door survey has been taken based on the questionnaires.
 - Perception survey of individual on group of the villagers to know the cause of flood in the village. They face during flood and the way they cope up with these natural hazards.
 - Tabulation of data collected from the field.
 - Preparing a map and diagrams.

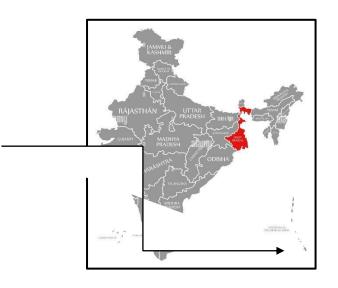
STUDAY AREA:

The area under study is named as 'SAOYAI' mouza situation in GHATAL Block of the in PASCHIM MEDINIPUR District, West Bengal state in India. 'SAOYAI' is situated 38.7 km away from sub-district headquarter GHATAL. MEDINIPUR is the district headquater of SAOYAI village. As per 2009 stats, SULTANPUR is the GRAM PANCHAYAT of SAOYAI village. SAOYAI MOUZA is surrounded by JHUMJHUMI river in PASCHIM

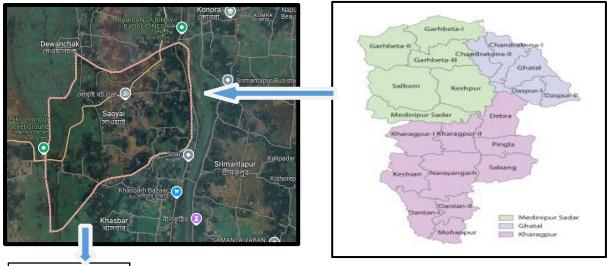
MEDINIPUR. Village code of SAOYAI is 337645 and pin-code is 721212. It's latitude 22.76° & longitude 87.72°. SAOYAI is located 20.3 km from ARAMBAGH.

KHARAR is nearest town to SAOYAI for all major economic activities, which is approximately 12km away.

LOCATION MAP







STUDY AREA

CHAPTER-2

PHYSICAL ASPECT

1. INTRIDUCTION:

'SAOYAI' MOUZA is characterized by a number of physical as well as socio economy aspects. The physical aspect play profound impact on the various socio cultural and economic aspects like population, settlement, occupational pattern, land use etc. The physical aspect of the environment like geology, relief, climate, drainage, soil and natural vegetation are to be discussed in the following paragraphs.

2. PHYSIOGRAPHY:

The height of the vast area of SAOYAI is 5-15m.Geologically the crust is made by alluvium soil with little phosphate and potash composition. Some area is covered by clayey soil which is poor permeable to water, causing water stagnation. Most of the area is covered by sediments of JHUMJHUMI River and its tributaries. The study area comes under the sub-tropical warm and humid climate with monsoonal heavy rainfall. DWARAKESWAR are the important river in this area.

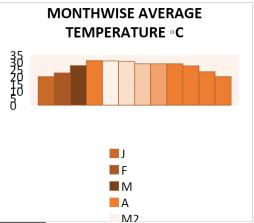
3. CLIMATE:

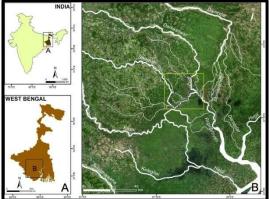
The SAOYAI lies on 13m above sea level. The climate is tropical in SAOYAI. The climate here is classified as Aw by the KOPPEN. The temperature here averages 30.52degree c. Precipitation here is about 1323mm. The driest month is December. There is 2 mm. of precipitation in December. The gretest amount of precipitation occurs in September, with an average of 296 mm. With an average of 31.0degree c. April to June is the warmest month. The lowest average temperatures in the year occur in January, when it is around 19.9degree c. the precipitation varies 294mm between the driest month and the wettest month. the variation in temperatures throughout the year is 11.1degree c. The average temperature is 30 which

slightly decreases with the advent of rainfall in middle of June. From May to November the relative humidity is high.

4. RELIEF and DRAINAGE:

The drainage determines the degree and intensity of land use. Water is essential for proper land utilization. The drainage network determines the land use partterns. JHUMJHUMI river is a major river in the eastern part of the SAOYAI MOUZA . The river flow from south eastern side of this





village. The general slope of the village is from north to south . Average elevations of this village is 15 m. River JHUMJHUMI is the main river of this village. There are a few ponds also in this flood prone area.

5. GEOLOGY:

The underline rocks structure of SAOYAI MOUZA is not very complex because the whole area is a product of deposition of alluvial sediments. The area is composed of newer alluvial of recent Quarternery Geological age. It is a part of DWARAKESWAR delta and is composed sediment deposited their only few km away from this area, the underline geological structure is leterite of Tertiary age.

6. SOIL:

The soil of the village in generally alluvium soil with little phosphate and potash composition. As the flood water retains for long time every year, some area is covered by clayey soil. Most of the area is covered by sediments of JHUMJHUMI River and its tributaries.

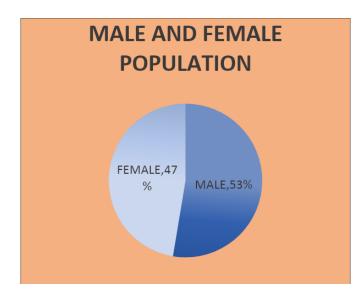
CHAPTER-3

1. POPULATION

The Village has total population of 399 and 0000 households (2024). Out of them only 85households have been surveyed. The survey shows there are 399 total populations which comprises of 52.63% male and 47.37% female and the sex ratio of the village is 111.10%.

TABLE:-1 TOTAL POPULATION

TOTAL POPULAT	%	
MALE	52.63	
FEMALE	189	47.37
TOTAL	399	



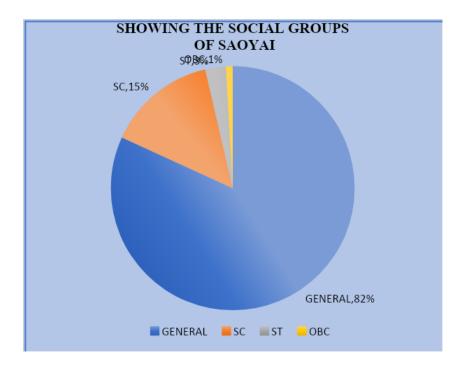
2. SOCIAL GROUP

The village is entirely a Hindu village. The village SAOYAI is dominated by General caste(81.82%)Scheduled Caste (14.55%) and Scheduled Tribe (2.73%)

population There are Scheduled Tribe (2.73%) and (0.91%)OBC Caste people in the village. However, people of different social groups have a good relation.

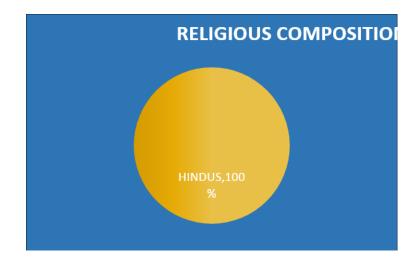
TABLE:- 2 SOCIAL GROUPS

SOCIAL GROUP	NO. OF HOUSE HOLDS	%
GENERAL	90	81.82
SC	16	14.55
ST	3	2.73
OBC	1	0.91
TOTAL	110	



3.RELIGION

RELIGIO	%			
HINDUS	110	100		
OTHER	OTHER 0			
TOTAL	110			



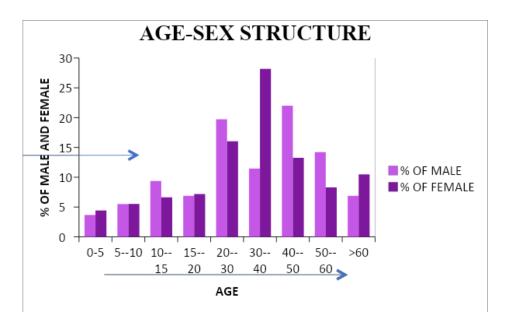
4. AGE SEX STRUCTURE

Age sex pyramid is a graphical illustration of the distribution of a population by age group and sex; it typically takes the shape of a pyramid when the population is growing. In the SAOYAI MOUZA, total surveyed population is 399,with 52.63% males and 47.37% females population .At the age group of Below 5 years there are 3.67% males and 4.42% females ,at the age group of 5-10 years there are 5.5% males and 5.52% females population and at the age group of 10-15 years there are 9.36% males and 663% females population, at the age group of 15-20 years there are 6.88% males and 7.18% females population, at the age group of 20-30 years there are 19.72% males and 16.02% females population, at the age group of 30-40 years there are 000011.47% males and 28.18% females population, at the age group of 40-50 years there are 14.22% males and 8.29% females population, at the age group of 50-60 years there are 6.88% males and 8.29% females population. Maximum population concentration is observed at middle age group, 20-30 years and 30-40 years age group.

TABLE:- 3 AGE-SEX STRUCTURE

AGE - SEX STRUCTURE							
AGE	MALE	FEMALE	% OF MALE	% OF FEMALE			
0-5	8	8	3.67	4.42			
510	12	10	5.5	5.52			
1015	21	12	9.36	6.63			
1520	15	13	6.88	7.18			
2030	43	29	19.72	16.02			
3040	25	51	11.47	28.18			

4050	48	24	22.02	13.25
5060	31	15	14.22	8.29
>60	15	19	6.88	10.49
TOTAL	218	181		



5. LITERACY AND EDUCATIONAL STATUS

Though the village is dominated by OBC population, about 80.49 % people are literate and 19.50% people are illiterate there. Here male – female disparity in literacy is not very prominent. The level of education is more or less same in both the male and female population. Among female 44.18% have HS level and 41.02% have UG and PG level of education. Maximum concentration is found is secondary level of education (V-X) both for male (55.81%) and female (44.18%) population.



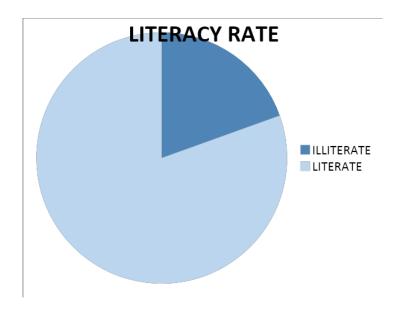


✤ PRIMARY SCHOOLJUNIOR HIGH SCHOOL

LITERACY RATE

TABLE :- 4 LITERACY RATE

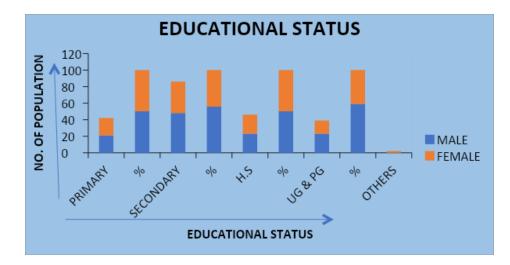
ILLITERATE		%	LITERATE	%	TOTAL	
MALE	29	36.71	183	56.13	ILLITERATE	19.5
FEMALE	50	63.29	143	43.87	LITERATE	80.49
TOTAL	79	100	326	100		



LEVEL OF EDUCATION

TABLE:- 5 LEVEL OF EDUCATION

	EDUCATIONAL STATUS									
					Η.					
SEX	PRIMARY	%	SECONDARY	%	S	%	UG & PG	%	OTHERS	%
				55.8				58.9		
MALE	21	50	48	1	23	50	23	7	0	0
				44.1				41.0		10
FEMALE	21	50	38	8	23	50	16	2	2	0
		10		99.9		10		99.9		10
TOTAL	42	0	86	9	46	0	39	9	2	0

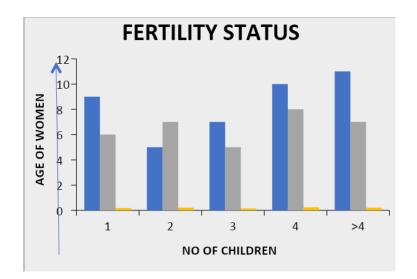


6. FERTILITY STATUS

This village shows that women follow family planning programme as most of the women have 1 or 2 children. Both <40 years aged women and >40 years aged women have less member of children. Only 16.67% women of < 40 years age group have three or more children. It is 15.15% for >40 years aged women.

TABLE:-6 FERTILITY STATUS

FERTILITY STATUS						
	AGE OF WOMEN					
NO OF CHILDREN	< 40 YEARS > 40 YEAF					
1	9	21.43%	6	18.18%		
2	5	11.90%	7	21.21%		
3	7	16.67%	5	15.15%		
	1					
4	0	23.81	8	24.24%		
	1					
>4	1	26.19%	7	21.21%		

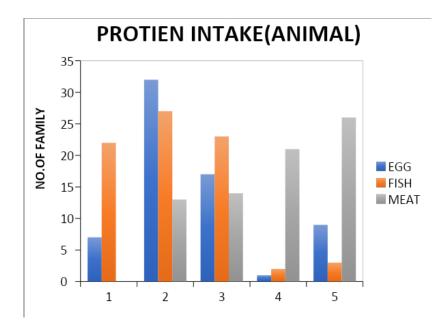


7. PROTEIN INTAKE

In the village fish, meat and egg are taken by the people. About 28.32% people take egg and fish at least once in a week or in regular basis. Some affluent people about 3.50% take meat once in a week. But in rest of the houses meat intake is only once in a month. So the villagers have a habit of taking regular animal protein.

TABLE:- 7 PROTEIN INTAKE

PROTIEN INTAKE						
PROTIEN INTAKE BY HOUSE HOLDS	EGG	FISH	MEAT			
DAY	7	22	0			
TWICE A WEEK	32	27	13			
ONCE A WEEK	17	23	14			
TWICE A MONTH	1	2	21			
ONCE A MONTH	9	3	26			

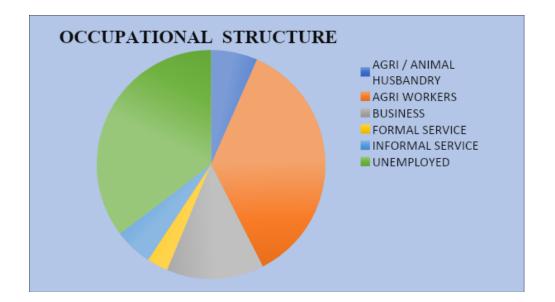


8. OCCUPATIONAL STRUCTURE

The occupational structure shows a combination of primary and tertiary economic activities and absence of secondary economic activities in the village. In agriculture and animal husbandry together 41.98% wokers of the village are engaged. cultivators comprise only 6.59% and agriculture workers comprise 35.93% of the total workers. Similarly, workers in formal and informal service sector together comprise 2.99% and 5.39% strength. In informal service sector daily wage laboures van – rickshaw puller, toto drivers are common. Small scale businessman like owner of tea stall, groceries, stationary shops, fertilizer shops, hardware shops are also found in this village.

OCCUPATIONAL STRUCTURE	No of Persons	%
AGRI / ANIMAL HUSBANDRY	11	6.59
AGRI WORKERS	60	35.93
BUSINESS	23	13.77
FORMAL SERVICE	5	2.99
INFORMAL SERVICE	9	5.39
UNEMPLOYED	59	35.33
TOTAL	167	100

TABLE:-8 OCCUPATIONAL STRUCTURE

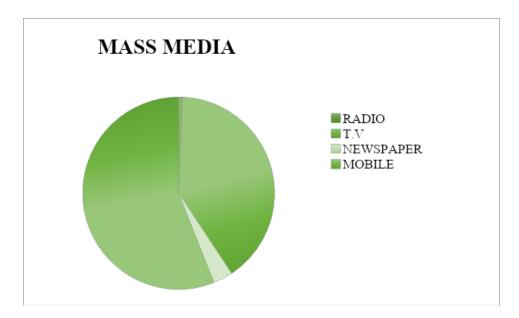


9. MASS MEDIA

Both television and mobile are common mass media in this village. About 96% households enjoy TV and mobile are very common source of mass media and daliy entertainment. Only a few households have only TV or only Mobile and a few have TV, Mobile and Newspaper together. About 3.33% households are in contact with newspaper as a source of mass media .So ,entire village has some kind of mass media attachment. But100% houses are exposed to television, newspaper or mobile with internet, all these three sources of mass media.

TABLE:-9 MASS MEDIA

MASS MEDIA					
NAME	NUMBER	%			
RADIO	1	0.67			
T.V	60	40			
NEWSPAPER	5	3.33			
MOBILE	84	56			
TOTAL	150	100			

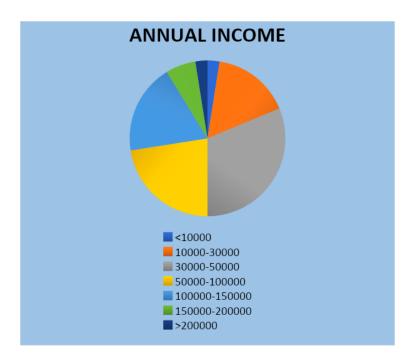


10. ANNUAL INCOME

In this village only 51.28% households experience <30,000 annual income. About 32.05% households have 30,000-50,000 annual income, 23.08% households have 50,000-1,00,000 annual income 19% households have 1,00,000-15,0000 annual income ,6% households have 1,50,000-2,00,000 annual income and remaining 2.56% households have >2,00,000 annual incomes. Therefore, annual income is high in a few houses where service holders are formal.Only, cultivators, agricultural laborers and landless people working in non-formal service sector have low income.

TABLE:- 10 ANNUAL INCOME

	ANNUAL INCOME								
<10000	10000-30000	30000-50000	50000-100000	100000-150000	150000-200000	>200000	TOTAL		
2	13	25	18	15	5	2	78		
2.56%	16.67%	32.05%	23.08%	19%	6%	2.56%	100.00%		



11. SETTLEMENT TYPE

Though the village is dominated by Schedule Caste and General population, some wealthy people live here. The survey shows that there are 82.50% of concrete houses and 17.50% non- concrete houses in this village. Among the non – concrete house, some house have brick walls and brick floor, and the rest of the houses have mud wall. Again, among non – concrete houses have asbestos roof, tiles and tin roof. The settlement type shows a co-existence of both poor and affluent families in the in the village. The village is served by sewerage system with concrete drains. Tubewell and taps are uses as common sources of drinking water. Ponds are used for other domestic uses. There is a many temple in this village, like Shiva temple, Durga temple, Kali temple and an annual festival occurs around this temple.



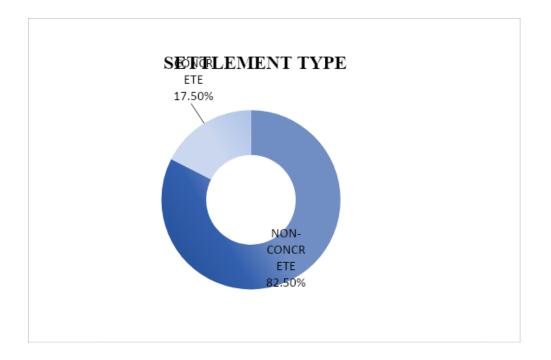
✤ CONCRETE HOUSE

Gogle Galaxie Status Gogle Galaxie Status

NON-CONCRETE HOUSE

TABLE:-11 SETTLEMENT TYPE

SETTLEMENT TYPE					
CONCRETE NON-CONCRITE TOTAL					
66 14					
100.00					
82.50%	17.50%	%			



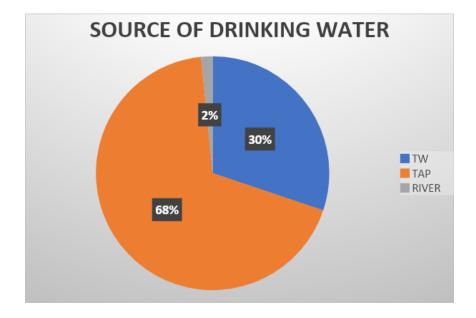
12. SOURCE OF DRINKING WATER:



♦ <u>SOURCE OF DRINKING WATER</u>

TABLE:- 12

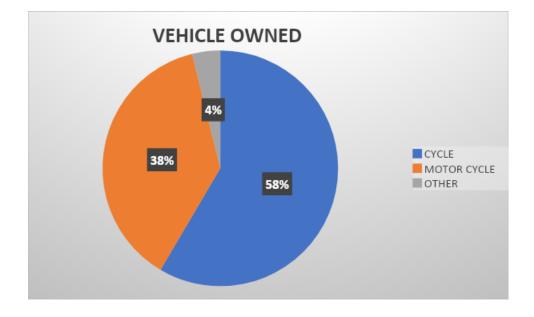
SOURCE OF DRINKING WATER							
TW TAP RIVER TOTAL							
19	19 43 1 63						
<u>30.16%</u> <u>68.25%</u> <u>1.59%</u> <u>100.00%</u>							



13. TRANSPORT

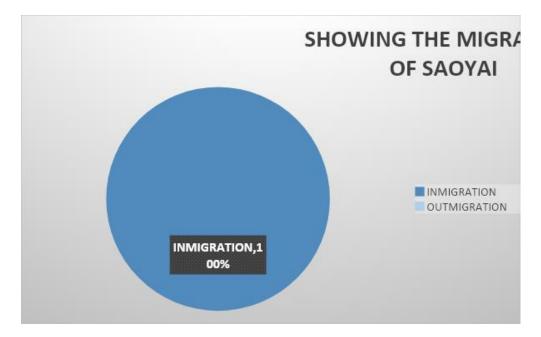
TABLE:-13

VEHICLE OWNED						
CYCLE MOTOR CYCLE OTHER TOTAL						
76 49 5 13						
58.46% 37.69% 3.85% 100.00%						



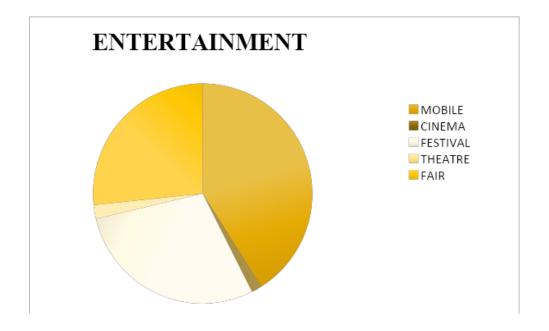
14. MIGRATION

MIGRATION					
INMIGRATION OUTMIGRATION TOTAL					
72 0					
100.00% 0.00%					



15. ENTERTAINMENT:

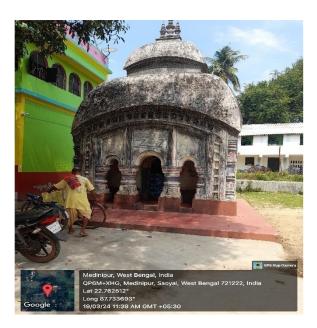
ENTERTAINMENT							
MOBIL	CINEM	FESTIVA	THEATR				
E	А	L	E	FAIR	TOTAL		
80	3	56	4	52	195		
				26.67	100.00		
41.03%	1.54%	28.71%	2.05%	%	%		



16.COMMUNICATION MODE:



17.FESTIVAL:





CHAPTER-4

AGRICULTURE AND LANDUSE

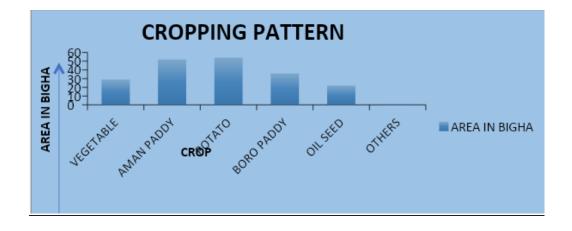
1. CROPPING PATTERN

Being located in SAOYAI mouza is also an agricultural village. Soil is fine loamy sand to sand to silty clay loam soil. It, is found on the terraced farming of rice and for the crops cultivation of patato, oil seed, vegetables, jute.



Table: 16 Cropping pattern

CROPPING PATTERN								
	VEGETABL		POTAT		OIL	OTHER	ΤΟΤΑ	
CROP	E	AMAN PADDY	0	BORO PADDY	SEED	S	L	
AREA IN BIGHA	29	52	54	36	22	1	194	
AREA(%)	14.95	26.8	27.84	18.56	11.34	0.51		



2. AGRICULTURAL LAND AND SIZE OF LAND HOLDING

Land bolding indicates average size of agricultural land held by the farmers in this village about 57.53% families have <1 bigha land , 22% families have 1-2 bigha land ,15% families have 2-5 bigha land and 5.48% families have >5 land for agriculture. so ,the size of land holding shoes that 1-2 bigha land is more and more then 5 bigha land is few in this



area. This agriculture condition indicates this is a developing villages.



Table:17 Size of land Holding

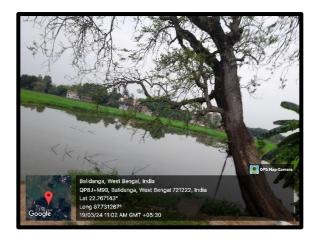
SIZE OF LAND HOLDING						
HOLD SIZE(BIGHA) <1 12 25 >5 TOTAL						
NO.OF HOLDING	42	16	11	4	73	
%HOLDING 57.53% 22% 15% 5.48%						



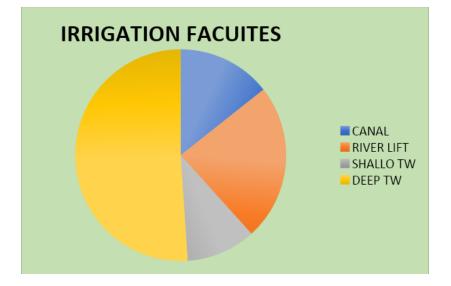
3. IRRIGATION

The village is facilitated by both canal and shallow TW irrigation. this is necessary to meet the demand of water by HYV seeds and chemical fertilizers that are used in agriculture. Irrigation is used in rabi season for boro paddy cultivation in zaid season.





IRRIGATION FACUITES						
CANAL RIVER LIFT SHALLO TW DEEP TW TOTAL						
4	27	45	20	96		
4.16%	20.83%	100.00%				



4. LIVESTOCKS

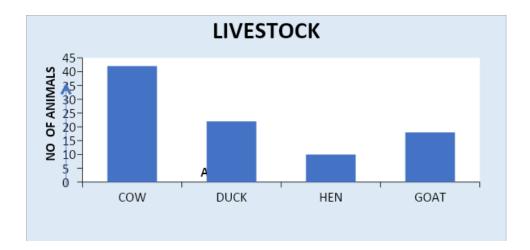
As SAOYAI is an agriculture village livestock is very common here. Among the livestocks cow coprises about 45.65% and goat comprise 19.57% of livestock. In addition to 34.4% hens are also found. Milk is used for domestic use and is also sold to the neighbouring people. Similarly, eggs and hens are also sold and they can earn from the livestock products.



✤ LIVESTOCK

Table:19 livestock:

LIVESTOCK							
ANIMALS COW DUCK HEN GOAT TOTAL							
NO.	42	22	10	18	92		
% 45.65 23.91 10.89 19.57							



5. LANDUSE

Village SAOYAI is located at the GHATAL block in Paschim Medinipur. So settlement has grown to the central western part of the village, away from the eastern boundary. The village being rich in fertile alluvial soil entire village in surrounded by agricultural land is north, east, west and southern part. The village is dotted with numerous ponds. A river is found to the northern part. ARAMBAGH-GHATAL state highway. Inside village settlements are connected by pitch roads and few concrete roads. there is a play-ground and a grazing land to the western part of the village near the canal. To the central park there is a primary school and a temple in the village.

CHAPTER-5

DISASTER

DEFINATION:

As per the Oxford dictionary a disaster is "a sudden accident or a natural catastrophe that causes great damage or loss of life".

A Disaster is an event or series of events, which gives rise to casualties and damage or loss of properties, infrastructure, environment, essential services or means of livelihood on such a scale which is beyond the normal capacity of the affected community to cope with. Disaster is also sometimes described as a "catastrophic situation in which the normal pattern of life or ecosystem has been disrupted and extra-ordinary emergency interventions are required to save and preserve lives and or the environment".

DISASTER MANAGEMENT:

As per Disaster Management Act, 2005, "disaster management" means a continuous and integrated process of planning, organising, coordinating and implementing measures which are necessary or expedient for:

- (i) Prevention of danger or threat of any disaster;
- (ii) Mitigation or reduction of risk of any disaster or its severity or consequences,
- (iii) Capacity-building;
- (iv) Preparedness to deal with any disaster;
- (v) Prompt response to any threatening disaster situation or disaster;
- (vi) Assessing the severity or magnitude of effects of any disaster; evacuation, rescue and relief;
- (vii) Rehabilitation and reconstruction;

FLOOD:

Floods are the most frequent type of natural disaster and occur when an overflow of water submerges land that is usually dry. Floods are often caused by heavy rainfall, rapid snowmelt or a storm surge from a tropical cyclone or tsunami in coastal areas.

DIFFERENT TYPES OF FLOOD:

A. Dam floods.

B. Flash floods.

C. Coastal floods.

D. River floods.

CAUSES OF FLOOD:

- Rains. Whenever there are more rains than the drainage system can take, they can cause floods.
- River overflow. Rivers can overflow their banks to cause a flood. ...
- Strong winds in coastal areas. ...
- Dam breaking---

EFFECTED OF FLOOD:

Generally, flood affects the any type of structure, including buildings, bridges, sewerage systems, roadways, and canals as a primary effects and water contamination, crop damages, communication disturbance etc as a secondary effects.

In the study area those effects are critically observed. Agricultural loss is the main affects of flood in the SAOYAI village. About 75% Agricultural lands are located in low lying areas where water logging condition prevails about 3 months. So huge amount of crop damages (mainly paddy) are found to occurred for flood.

IMPACT OF FLOOD:

Recurring floods SAOYAI in GHATAL in Paschim Medinipur district damage people's homes and crops, shattering their lives and livelihoods. Almost every home in GHATAL, a subdivision of PASCHIM MEDINIPUR in WEST BENGAL, has suffering from flood. These are the most impacted like-

- Loss of human life.
- Property and infrastructure damage.
- Road closures, erosion, and landslide risks.
- Crop destruction and livestock loss.
- Threats to salmon and other aquatic species.
- Health risks due to water contamination.
- Housing displacement.
- Economic impacts.

FLOOD PRONE AREAS IN PASCHIM MEDINIPUR:

The flood is one of the most effective events of environment. GHATAL subdivision is one of the flood prone areas in West Bengal. Therefore, GHATAL block is very vulnerable for flood hazards. Critical drainage pattern of river SILABATI and monsoonal climatic fluctuation are the main cause of flood in GHATAL block, which may effects not only sudden devastating damages but also affects for long time as water contamination and unhealthy environment. During rainy season in this area affects by structural damages including house damages, crop failure and loss of production, damage of road and communication system. Therefore, people suffered for a long time for economic loss and unhealthy environment in the study area. Local people are also suffered from their daily life and due to this people are adapted with an alternative livelihood system against flood during this situation.

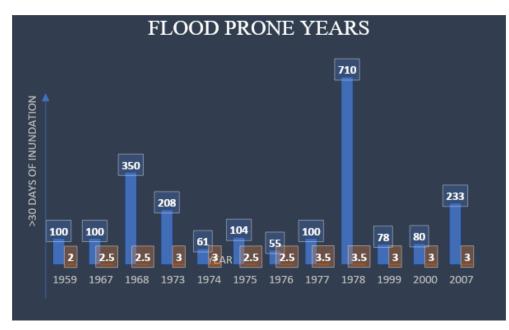
State government takes some important management proposal like "GHATAL MASTER PLAN", but it is not a full solution of this problem. So hydrological and Geo-morphologically including local people participation and awareness, is the way to manage the effects of flood in GHATAL block, which may interested field for future study.

• FREQUENCY OF FLOODING AREA IN GHATAL:

Generally, speaking the SHILABOTI-DWARAKESWAR and the DWARAKESWAR-RUPBARAYAN interfluves are most affected by flooding due to both the basin –shaped topography of the region and the ineffectiveness of the circit embankments on the left bank of the SHILABOTI. However, flooding is not very common in the SHILABOTI-RUPNARAYAN interfluves itself and this in spite of the erratic discharge outflows through the RUPNARAYAN. Standing at least 4m higher than its surroundings and encircling the GHATAL town, the well-maintained Chetua Circit embankment on the right bank of the SHILABOTI usually protects this interfluves from flooding.

- Officially records revealed that the GHATAL region was ravaged devastating floods in 1888,1942,1913,1956,1959,1968,1973,1978,2000,2007 and 2013
- Table: Extent of the flooded areas in the GHATAL region and surroundings in relevant flood-prone years.

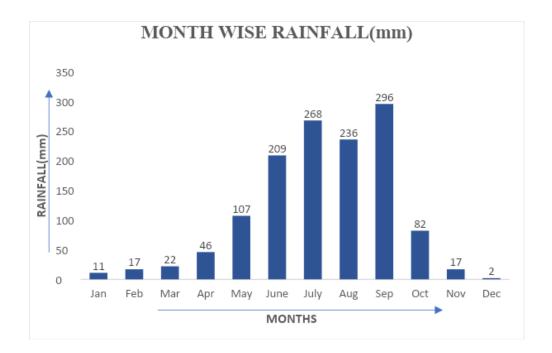
Veer	>30days of inundation		15-30 days of inundation	
Year	Area (sq.km)	Depth (m)	Area (sq.km)	Depth (m)
1959	100	2	184	1.5
1967	100	2.5	69	1.5
1968	350	2.5	308	2
1973	208	3	150	1.5
1974	61	3	102	1.5
1975	104	2.5	110	1.5
1976	55	2.5	104	1.5
1977	100	3.5	130	1.5
1978	710	3.5	356	1.5
1999	78	3	100	1
2000	80	3	121	1
2007	233	3	400	2



• ROLE OF CLIMATE:

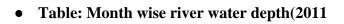
The month wise rainfall distribution of 2019 also show the concentration of rainfall in a sudden period. This rainfall concentration for few months in a particular year may cause of flood because each river have some capacity to carry the volume of water. But huge amount of water in a sudden period is the cause of overflow in the SILABATI River and its tributaries. The poor availability of water in summer season is the cause of river water. • Table: Month wise Rainfall distribution (2019)

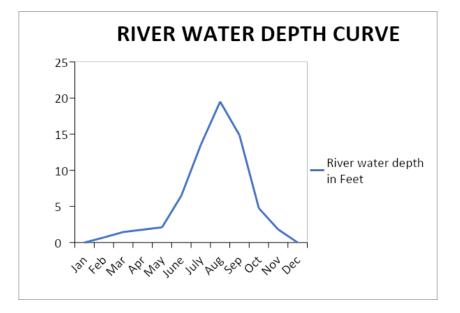
MONTHS	RAINFALL IN (mm)	
Jan	11	
Feb	17	
Mar	22	
Apr	46	
May	107	
June	209	
July	268	
Aug	236	
Sep	296	
Oct	82	
Nov	17	
Dec	2	



Because of maximum rainfall concentration in rainy season (June to september) that is shows that in river water depth curve. The peak amount of water flows in river on this period which leads to flood hazards in Ghatal Block.

Month	River water depth		
wonth	(feet)		
Jan	0		
Feb	0.7		
Mar	1.45		
Apr	1.78		
May	2.1		
June	6.5		
July	13.5		
Aug	19.5		
Sep	14.85		
Oct	4.75		
Nov	1.8		
Dec	0		





FLOOD OF SAOYAI MOUZA IN GHATAL

We went to SAOYAI mouza, situated in the lower basin of JHUMJHUMI river to this flood prone aera. The main purpose of visited there to make a project about disaster management. The main three stages which are- Preparedness, Mitigation and Prevention. We know about the impact and their problem due to this flood whit our observation and interaction with them. We try represent their problems and solutions with reference to disaster management process.

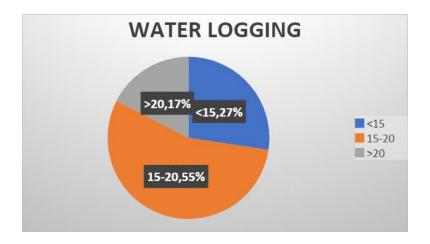
The area is under study name as SAOYAI MOUZA situated in GHATAL block of the PASCHIM MEDINIPUR in WEST BENGAL, INDIA.

WATER LOGGING:

SAOYAI mouza is located much below the sea level. The river JHUMJHUMI, flows through this village and on the other side there is a canal. Due to the lack of proper embankment in this canal, the water level of the canal rises during heavy rains. And the canal dam broke and this village was flooded.

SAOYAI village is among the sever flood prone village of GHATAL. This area gets flooded once or twice a year. This village was last flooded in September, 2023. Villagers suffers water logging for 15-20 days in every year. Our survey shows that about 2.38% of houses faced waterlogging for minimum in a year. About 17.50% of houses submerged under flood water for more than 20 days in a year.

HOW LONG ITS STAY(DAYS)	<15	15-20	>20
NO. OF TOTAL HOUSES (%)	27.5	55.5	17.5

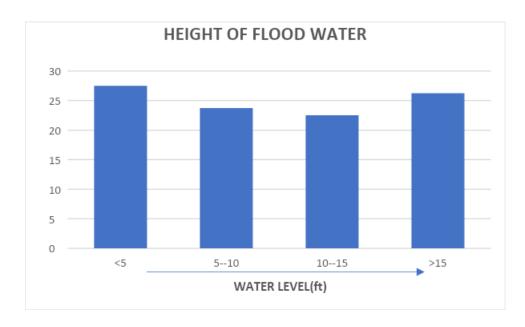


THE HEIGHT OF WATER LEVEL DURING FLOOD

During this time the height of water level is 5-15ft. In this time, the villagers took shelter in the village school.

The survey shows there are 27.5% household have faced flood water elevation up to < 5ft, 23.75% household have faced flood water elevation up to 5 to 10ft ,22.5% household have faced flood water elevation 10 to 15ft and 26.25% household have faced flood water elevation > 15ft.

WATER LEVEL (ft)	<5	510	1015	>15
TOTAL	22	19	18	21
%	27.5	23.75	22.5	26.25



FLOOD RELIEF PROGRAM

SAOYAI villagers suffers flood for almost every year. In this difficult situation, most of the villagers do not get any compensation from the government or any other organization.

But during flood few villagers get some relief packages from government as well as from some NGOs also. Dry food, drinking water, tripal and sometimes money also distributed among the villagers during this natural calamity.

IMPACT OF FLOOD

SAOYAI located at the lower basin of JHUMJHUMI river. So it is geographically low land area, as it is a part of low basin area that's why the river bank is very shallow so the water is overflowed in every monsoon, in this area. In 2023 flood plays a devastating role due to heavy rainfall and the canal dam broke.

As a result of the flood the villagers faced many problems like-Houses are broken, Roads are flooded, Electricity is deflected, Crisis of drinking water, Various diseases occur, Many livestock were swept away by the flood, Crops are damaged due to inundation of cultivated land. For this reason the economical structure of the village is very poor.

Villagers of SAOYAI has been badly affected by the devastating flood, hare we surveyed only 80 families and the impact of the flood given below-

SETTLEMENT: Most of the houses in this study area affected due to flood. During flood the water level goes up about 5 to 15 ft so the ground floor of concrete houses are totally submerged. Whether the non-concrete housed are damaged badly due to the rise of water level and dwellers are bound to shift to the nearest school building.

HEALTH: Flood is one of the major causes of water pollution. So water based disease like Hepatitis, Diarrhea, cholera, Typhoid, Stomach Problem are the main health issues caused after flood, in this area. Lack of clean water and poor sanitation are the main cause of this disease. Other disease like Malaria, Dengue & sometimes snake bites also around after the flood water goes down.

AGRICULTURE: Agriculture is the main source of income of most families, in this area. But every year severe flood damaged this cultivation especially Amon cultivation as this is the main season of Amon cultivation.

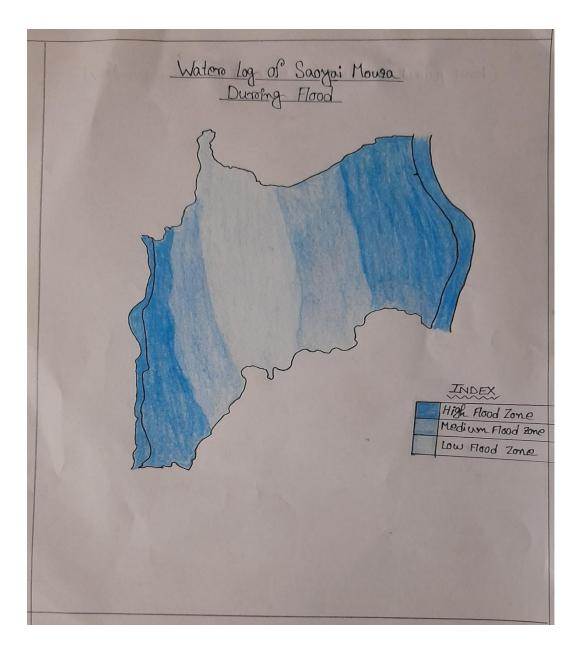
ECONOMIC CONDITION: After flood, prices of daily use goods in-creases tremendously. These goods are mainly rice, potato, onion, wheat, oil etc. The people of this area found a bad economic condition during and after the flood.

OTHERS PROBLEM: Water logging due to flood leads to the scarcity of drinking water also. As most of the tubewell submerged due to flood, people of this area face major scarcity of drinking water.

During the water logging period, the whole area goes under the darkness as there is no electricity during this time. This condition may sustain up-to ten days.

Another problem the people of this area faces is problem of transportation. During the flood, one and only transport system in this area is boat. Even after flood water goes down, road condition is not suitable for any transport for a long time.

FLOOD EFFECTED AREAS OF SAOYAI MOUZA



MANAGEMENT OF FLOOD

PREPAREDNESS :-

Disaster preparedness refers to measures taken to prepare for and reduce the effects of disasters. In devastating floods administration and government should take some preparedness which helped them from severe loss of life, property and natural calamity. This Preparedness helps to survive local people and the geographical condition of the area. Disaster preparedness refers to measures taken to prepare for and reduce the effects of disaster. So here I discuss the preparedness of the JHUMJHUMI flood of SAOYAI, 2023.

- MAPPING OF DISASTER -PRONE AREAS.
- STUDY OF NATURE, MAGNITUDE AND SOVERITY OF HAZARDS.
- RISK ASSESSMENT OF DISASTER.
- STUDY THE PAST HISTORY AND REOCCURENCE INTERVALS OF HAZARDS.
- STUDY THE PSYCHOLOGICAL, SOCIAL IMPACT.
- PREDICATION TECHIQUES ETC.
- EARLY WARNING SYSTEM.
- LANDUSE PLANNING.

MITIGATION:-

Disaster mitigation can be defined in several ways, for instance as taking measure in advance of a hazardous event (emergency of disaster) that are aimed at preventing disaster for occurring or (more commonly) reducing the adverse effects of disaster on society and the environment. This can be archived by reducing the vulnerability of communities to the hazard, or by changing the environment in which hazards and communities interacts. In this devastating flood West Bengal government took a mitigation strategy was divided into two types. These were -----

A. Structural mitigation strategies.

B. Non - Structural mitigation strategies

Structural Mitigation Strategy:-

1. In this mitigation strategy administrative body looked at physical structure were constructed or modified to reduce the impact of flooding on individual properties.

- 2. Flood wall/ river bank constructed out of materials such as concrete to control the flow of flood water and prevent flooding of specific areas.
- 3. As there is no dam of the upper flow of DWARAKESWAR river that's why here flood occurred every monsoon. So, it is necessary to construct a dam.
- 4. As huge amount clay, sand, silt deposit in the bank of river DWARAKESWAR in a long time so the navigability become depleted. So, it is necessary drizzling and increases the navigability.

Non- Structural Mitigation Strategy:-

- 1. By using flood forecasting and warning methods local officials can determine weather or not a river will flood based on the level of the water.
- 2. Preparing and disseminating guide lines for natural hazards and raising awareness among the local administration bodies and local people.
- 3. Socioeconomic and development trajectory.
- 4. Training and education.

PREVENTION:-

It may be pointed out that floods are nature phenomena and one cannot entirely gate rid of them but their impact can be minimized by man's technology skill, better warning system and positive human response of flood warning and various control measures adopted by government.

MOUZA MAP

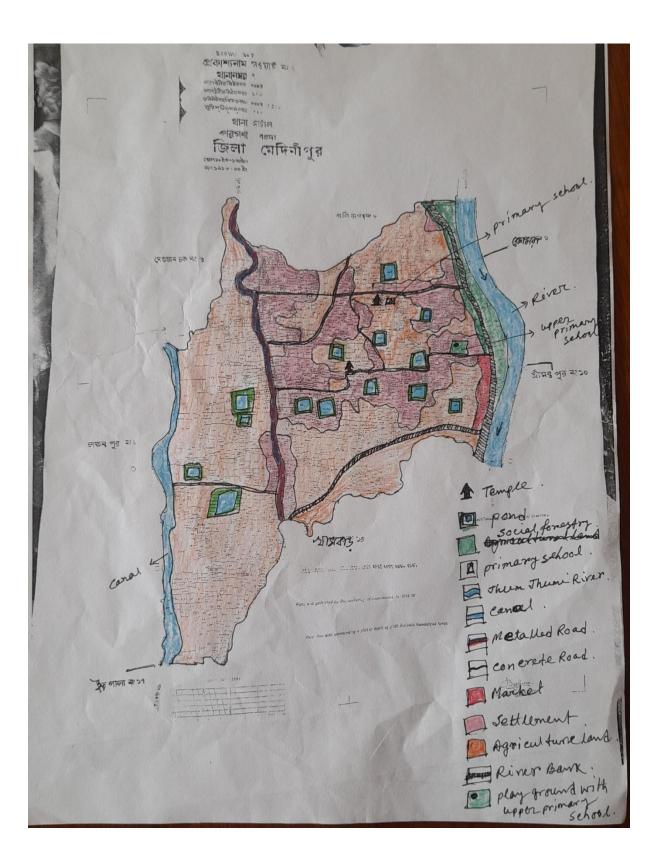


PHOTO GALLARY OF SURVEY





CONCLUSION:

The study revealed a number of important factors about the interactions between people and floods. In depth interviews is the most effective data collection tool because it focused on psycho-social factors and drew out in depth responses from respondents about what they think and how they feel about the flood hazard. Experience with floods influences the perceived threat and concern related to them. Absolute safety against flooding cannot be achieved, but people prefer to feel safe. They like to pay the lowest money cost, while asking for satisfactory solutions. The best answer to flood management lies in a integrated approach and joint actions of both government and public sides.

Local resources available for flood risk reduction should be more utilized with less reliance on external aids to ensure sustainability. The health workers should be enhanced to promote food security, water and sanitation and health services. Additional training and incentives could extend their services concerning flood control and proper understanding of early warning systems. Community links with government agencies and NGOs should be strengthened in order to ensure continuity of efforts at flood risks reduction. Flood risk management need to be considered within development strategies and planning at all levels. However, an integrated approach to flood protection and rapid technical development requires the additional education of experts and improved public knowledge about flood.

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NETAJI MAHAVIDYALAYA

B.A/B.SC SEMESTER VI GEOGRAPHY HONOURS CBCS EXAMINATION - 2022

PAPER – CC 14 DISASTER MANAGEMENT (PRACTICAL)

TITLE

A THEORETICAL CASE STUDY OF IMPACT ASSESMENT AND MANAGEMENT OF LANDSLIDE WITH SPECIAL REFERENCE TO LINGTHAM, 2022



CERTIFICATE

This is to certify that bearing Roll No:..... has successfully completed Project report on disaster management as per the syllabus of CBCS semester –VI (Hons) CC -14 of the University of Burdwan, under our supervision.

.....

Signature of supervisor

Content

- 1. Introduction
- 2. Aims and Objective
- 3. Methodology
- 4. Discussion
- 5. Meaning of Disaster
- 6. Definition of Disaster
- 7. Classification of Disaster
- 8. Disaster Management
- 9. Preparedness, Mitigation, Prevention
- 10. Definition of Landslide
- 11. Types of Landslide
- 12. Causes of Landslide
- 13. Process of Landslide
- 14. Majors Landslides in India
- 15. Landslides Vulnerability Zones in India
- 16. Consequences of Landslide
- 17. Main Mitigation of Strategies of landslide hazards

A Case Study on Landslide in Lingtham Area of Sikkim

- 1. Location
- 2. Geology
- 3. Relief and Drainage
- 4. Climate
- 5. Soil
- 6. Vegetation
- 7. Demographic Characteristics
- 8. Causes of Landslide inLingtham
- 9. Effects of Landslide inLingtham
- 10. Landslide Management inLingtham
- 11. Conclusion
- 12. References

ACKNOWLEDGEMENT

During the preparation of the field report in Lingtham with in a limited time span. I got strong co-operation from my teachers, department non-teaching stuffs, officials and habitants of the villagers.

I convey my sincerest respect and thanks to Dr. M. Laha, Dr. E.Hossain, Dr.M.Acharya, S.Mondal, D.Jana, D.Das, of the department of geography for extending their help at various steps to prepare this field report.

DISASTER MANAGEMENT PROJECT WORK

INTRODUCTION

India has the highest mountain chain on earth, the Himalayas, which are formed due to collision of Indian and Eurasian plate, the northward movement of the Indian plate towards Eurasian Plate causes continuous stress on the rocks rendering them friable, weak and prone to landslides and earthquakes. The slow movement of the Indian plate, about 5 cm/year accumulates stress. Earth quake and Landslides are among the major geological hazards that affect large parts of India besides the Himalayas, the North-Eastern hill ranges, the Western Ghats, the Nilgiris, the Eastern Ghats and the Vindhyans, in that order. The Himalayan Region of India is one of the most vulnerable areas prone to land slide hazards, this region is badly affected by many small to big landslide in each and every moment which leads to disruption of the means of communication, and loss of life and property, and day to day life of the inhabitants are greatly suffered. The North-Eastern states of India including Sikkim is largely affected by the land slide related problems. Keeping in view the complex geo-physical conditions of the Lingtham area of East Sikkim district our current study focuses on the overview of the landslides related issues and the mitigation and prevention of landslides in Lingtham of East Sikkim district of Sikkim.

AIMS AND OBJECTIVES

1. To identify the case of effect of the annual nature hazard, landslide in the village. To an overall geographical knowledge about the area under study.

2. To get a primary level training of physical as well as socio economic survey of the study area.

METHODOLOGY

Methodology followed towards completion of the field report are-

1. Pre-field lecture by professors.

2. Collection of secondary data climatological characteristics.

3. Making questionnaires on physical of socio-cultural and economic aspects.

4. Dividing the students into six groups, professors send them through different part of the village.

5. Door to door survey has been taken based on the questionnaires.

6. Perception survey of individual on group of the villagers to know the course of landslide in the village.

7. Tabulation of data collected from the field.

8. Preparing a map and diagrams. Excel 10 has used to prepare diagrams here.

9. Interpretation of map and diagram to complete the field report. Entire report has been type in Microsoft Word.

DISCUSSION

The word disaster derived from French ''desastre'' which means in Greek is ''bad aster=bad star''.

The root of the word disaster comes from and astrological theme in which the ancients used to refer to the destruction or deconstruction of a star as a disaster.

The ancient people believed that the disaster is occurred due to the unfavourable positions of the 'planets' or 'act of God''.

DEFINITION OF DISASTER

"Disaster can be defined as any event ,human-made or natural ,sudden or progressive ,causing widespread human material or environmental losses,which exceed the ability of the affected community to cope using its own resources ". (Asian Disaster Preparedness Centre).

"an overwhelming ecological disruption occurring on a scale sufficient to require outside assistance"....PAHO 1980

CLASSIFICATION OF DISASTER

1.Water and climate related disasters:	ted disasters: a)Flood and drainage management.	
	b)Cyclones.	
	c)Cloud burst.	
	d)Tsunami etc.	
2.Geological related disaster:	a)Landslide and mudfiows.	
b)Earthquakes.		
3. Chemical, Industrial and nuclear relate	ed	
Disaster:	a)Chemical and industrial disaster.	
	b)Nuclear disaster.	
4. Accident related disaster:	a) Forest fire	
	b)Urban fires.	

5.Biological related disaster:

c)Village fire.

a)Food poisoning.

b)Pest attacks.

c)Biological disasters and epidemics.

DISASTER MANAGEMENT

Disaster Management is a systematic process, based on the key management principles of planning, organising, and leading which includes coordinating and Controlling). Aims to reduce the negative impact or consequences of adverse events (i.e., disasters cannot always be prevented, but the adverse effects can be minimised)

STEPS IN DISASTER MANAGEMENT

Disaster Management activity basically comprises of three stages -

- 1. Pre disaster stage
- 2. During disaster (on disaster stage)
- 3. Post disaster

Pre – disaster Stage

Pre – disaster stage of disaster reduction and management aims at informing people of the area to be affected by a hazard. To make community to be prepared and mentally ready to face any sorts of eventuality through various measures.

Pre – disaster Steps

Pre - disaster stage has three major steps known PMP steps

- 1. Disaster preparedness (P)
- 2. Disaster Mitigation (M)

3. Disaster Prevention (p)

Disaster Preparedness (P)

Preparedness means necessary arrangements to meet any eventuality if a hazards strikes a locality and community. This involves the study of vulnerability of a region to certain hazards. To access the risk of individual hazard.

Disaster Mitigation (M)

Processes and initiatives to reduce the impact of hazard. "while it may be possible to prevent some disaster effects, other effects will obviously persist. The concept of mitigation recognizes this and maintains that the application of certain measures (usually in the form of specific programs) can moderate or reduce disaster effects" (ADB, 2008)

Disaster Prevention (**P**)

Disaster prevention does not mean to prevent the occurrences of disasters. It means to prevent the adverse effect of disasters by adopting certain measures. Disaster prevention based on the out come of disaster preparedness and mitigation .

During disaster (on – disaster stage)

The main activity is to take prompt response to deal with the emergent situations. Addressing the needs and requirements of victims or affected while the disaster is occurring or has just occurred.

Post disaster

The post disaster stage comprises the following steps to absorb the adversities of natural disaster.

- 1. Relief measures.
- 2. Recoveries from the shock of disasters.

3. Rehabilitation of displaced communities.

DEFINITION OF LANDSLIDE

The movement of the rocks or debris etc. on a slope downwards is called a landslide. It is a type of "mass wasting " which refers to the movement of any mass, soil, or rocks under the influence of gravity. It is one of the natural hazards and can be a disaster if the damages occur in large amounts.

A landslide, also known as a landslip, is a geological phenomenon that includes a wide range of ground movements, such as rock falls, deep failure of slopes and shallow debris flow.

TYPES OF LANDSLIDE

The most common types of landslide are described in the below -

1. SLIDES =

Although many types of mass movements are included in the general term 'landslide', the more restrictive use of the term refers only to mass movements, where there is a distinct zone of weakness.

2. FALLS =

Falls are abrupt movements of masses of geologic materials, such as rocks and boulders, that become detached from steep slopes or cliffs.

3. TOPPLES =

Toppling failures are distinguished by the forward rotation of a unit or units about some pivotal point, below or law in the unit, under the actions of gravity and forces ekerted by adjacent units or by fluids in cracks.

4. FLOWS =

There are five basic categories of flows that differ from one another in fundamental ways.

CAUSES OF LANDSLIDE

1. Geological causes

- a. Weak or sensitive materials
- b. Weathered materials
- c. Sheared, jointed, or fissured materials
- d. Adversely oriented discontinuity (bedding, schistosity, fault, unconformity, contact, and so forth)
- e. Contrast in permeability and/or stiffness of materials

2. Morphological causes

- a. Tectonic or volcanic uplift
- b. Glacial rebound
- c. Fluvial, wave, or glacial erosion of slope toe or lateral margins
- d. Subterranean erosion(solution,piping)
- e. Deposition loading slope or its crest
- f. Vegetation removal (by fire,drought)
- g. Thawing
- h. Freeze-and -thaw weathering
- i. Shrink-and-swell weathering

3. Human causes

- a. Excavation of slope or its toe
- b. Loading of slope or its crest
- c. Drawdown (of reservoirs)
- d. Deforestation

- e. Irrigation
- f. Mining
- g. Artificial vibration
- h. Water leakage from utilities

PROCESSES OF LANDSLIDES

a. Landslides and water

Slope saturation by water is a primary cause of landslides. This effect can occur in the form of intense rainfall, snowmelt, changes in ground-water levels , and water level changes along coastline , earth dams , and the banks of lakes, reservoirs, cannels, and rivers . Landslides can cause flooding by forming landslide dams that block valleys and stream channels , allowing large amounts of water to back up.

b. Landslides and seismic activity

Many mountainous areas that are vulnerable to landslides have also experienced at least moderate rates of earthquake occurrence in recordedtimes. The occurrence of earthquakes in steep landslide –prone areas greatly increases the likelihood that landslides will occur, due to ground shaking alone or shaking – caused dilation of soil materials, which allows rapid infiltration of water.

MAJORS LANDSLIDES IN INDIA AND THEIRS IMPACT

Major Landslide Zones	Year & Responsible	Impact Due to the
in India Hit till Date	Factor	Destruction
Malpa landslide in	Consecutive landslides for 7	An entire village was washed
Uttarakhand	days between 11th to 17th	off with 380 people
	August 1998 due to	
	Earthquake	
Darjeeling landslide in West	4th October 1968 due to	More than 1000 people died,
Bengal	Flood	and a 60km highway was
		broken into 91 parts
Darjeeling Landslide In West	4th October 1968 due to	More than 1000 people died,
Bengal	Flood	and a 60km highway was
		broken into 91 parts
Kotrupi landslide in	13th August 2017 due to	More than 50 people died, 40
Himachal Pradesh	Excessive rainfall	were missing, and there were
		severe casualties
Kuwari landslide in	10th March 2018 due to	More than 400 people died,
Uttarakhand	Heavy rainfall	and 106 houses perished

Dareeling Landslide, West Bengal:

The landslide happened around Oct 4,1968. The landslide was triggered by floods and the 60 km long highway was cut in 91 parts. As per reports, thousands of people died in the landslide.

Malpa Landslide, Uttarkhand:

Consecutives landslides occurred between Aug 11 and Aug 1⁷ in 1998.in the village of Malpa where over 380 people died as the entire village washed away in the landslide.The landslide worst landslides in India.

Guwahati landslide, assam:

The landslide to place on sep 18,1948 due to heavy rains. Over 500 people died in the landslide and according to the reports, the landslide buried an entire village.

Mumbai landslide, maharastra:

The landslide was caused in July 2000.the landslide took place in the suburbs of Mumbai due heavy rains which was followed by land erosion. As per reports around 67 people died and the local trains were also stricken.

Kedarnath landslide, uttarakhand:

The landslide took place on June 16, 2013 and was the result of Uttarkhand floods. Over 5700 were reported dead an over 4200 villages had been affected by the floods and post –floods landslide.

Amboori landslide,kerala:

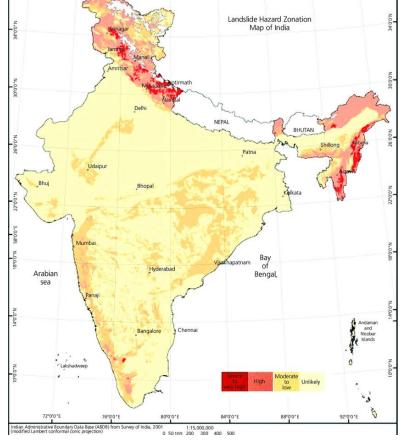
The landslide was known as the worst landslide in Kerala's history. The landslide occurred on Nov 9,2001 due to heavy rains a around 40 people died in the incident.

LANDSLIDE OF VULNERABILITY ZONES IN INDIA

Following landslide vulnerability zones are recognized in India:

1. Very High Vulnerability Zones.

This zone includes young mountains of the Himalayas .Andaman and Nicobar, steep and rainy slopes of the Western Ghats and Nilgiris, the north eastern regions and areas of intense activities human particularlythose related to construction of roads ,dams etc.



2. High Vulnerability Zones.

These areas have geographically conditions similar to those which have very high vulnerability. The only difference is that the intensity frequency of landslides is less as compared to areas of very high vulnerability. All the Himalayan states and the states from the north eastern region except the plains of Assam are included in the high vulnerability zones.

3. Moderate to Low Vulnerability Zones.

Areas that receive less precipitation such as Trans-Himalayan areas of Ladakh and Spiti (Himachal Pradesh), undulated yet stable relief and low precipitation areas in the Aravali, rain shadow areas in the Western and Eastern Ghats and Deccan plateau also experience occasional landslides. Landslides due to mining and subsidence are most common in states like Jharkhand, Orissa. Chhattisgarh, Madhya Pradesh, Maharashtra, Andhra Pradesh, Karnataka, Tamil Nadu, Goa, and Kerala.

4. **Other Areas:**

The remaining parts of India, particularly states like Rajasthan, Haryana, Uttar Pradesh, Bihar, West Bengal (except district Darjeeling), Assam (except district KarbiAnglong) and Coastal regions of the southern States are safe as far as landslides are concerned.

CONSEQUENCES OF LANDSLIDES

A landslide is defined as the movement of a mass of rock, debris, or earth down a slope. Landslides have relatively small and localized area of direct influence, but the roadblock, destruction of railway lines and channel-blocking due to rock-falls have far-reaching consequences. It is a geologic procedure in which gravity causes rock, soil, simulated fill or a combination of the three to move down a slope. Several things can trigger landslides, including the slow weathering of rocks as well as soil erosion, earthquakes, and volcanic activity.

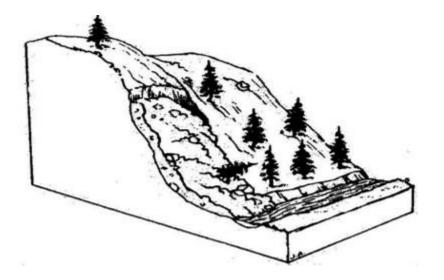


Fig: Landslides

Diversion of river courses due to landslides can also lead to flood and loss of life and property. It also makes spatial interaction difficult, risky as well as a costly affair, which, in turn, adversely affects the developmental activities in these areas.

MITIGATION

It is always advisable to adopt area-specific measures to deal with landslides. Restriction on the construction and other developmental activities such as roads and dams, limiting agriculture to valleys and areas with moderate slopes, and control on the development of large settlements in the high vulnerability zones, should be enforced. This should be supplemented by some positive actions like promoting large-scale afforestation programs and construction of bunds to reduce the flow of water. Terrace farming should be encouraged in the northeastern hill states where Jhumming (Slash and Bum/Shifting Cultivation) is still prevalent.

A CASE STUDY ON LANDSLIDE IN LINGTHAM AREA OF SIKKIM

Introduction

Among the natural hazards, landslide and mass-movement are very common in Sikkim Himalaya. Sikkim is a small Himalayan state in North-East India with geographical area of 7,096sq km. Present population of this state is 610,577 as per Census, 2011. Nepal bound thestate in the west, vast stretches of the Tibetan plateau, in the north, Bhutan and Chumbi valley of Tibet in the east and Darjeeling district of West Bengal along the southernboundary. Tista and Rangit, which originates respectively, from Cholamu Lake (ZemuGlacier) and Rathong Glacier,

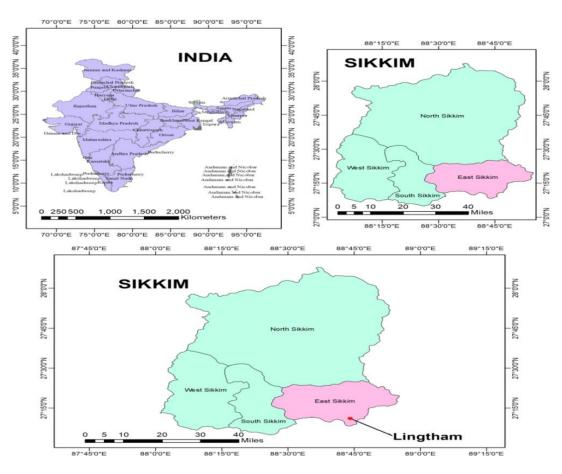
are the two major rivers of the state. The state of Sikkim has been administratively divided into four districts Viz North Sikkim, South Sikkim, East Sikkim and West Sikkim.With increase in the population the modern economic activities also increase in the mountainous region, thus paving a way for landslide to take place. The greatest damages which landslides



effects are the transportation system i.e. roads and the highways which directly or indirectly affects a large number of people in the hilly terrain. Apart from this loss, other essential facilities like water supply, power and the communication are also being affected by the landslide activities. Therefore, to study the nature and the impact of landslides in Sikkim Himalayan region have to be done thoroughly. Our present study focuses on the causes and impact of landslides on the socio-economic environment in near Lingtham area of East Sikkim District of Sikkim.

Location

The area under study name as Lingtham village situated in Sikkim. This village is located at 127 km away from NJP station. Lingtham village is connected to NJP town by NJP to RONGLI route metalled road. The small village is known for its peacefulness with a sparkling weather guarded by a small river called Bakhuterkhola. The village is located at an altitude of around 5000 feet above sea level, Lingtham is surrounded by hills on all sides and has two monasteries.



Location Map of the Study Area

Geology

The major portion of east Sikkim is covered by Precambrian rocks consisting of five major rock formations e.g., Everest politic formation, Rangoli Schist formation, Darjeeling gneiss formation, Chungthang formation and Kanchanjunga Gneiss formation. Sikkim group of rocks consists of Rongli Schist formation and Darjeeling Gneiss formation. The early-Paleozoic formations are represented by Dailing and Buxa formations of Rabung group of rocks. The area is traversed by two major thrust e.g., the Chungthang thrust and the main central thrust (MCT). The geological map of east Sikkim shows presence of different rock types i.e., phoillite, quartzite, quartzite-phyllite, quartzite-schist and gneisses.

Drainage

The district is mainly drained by the perennial TistaRiver with tributaries DikChhu,RateChhu and RangpoChhu.

Climate

The district is characterized by cool and humid climate. It receives adequate rainfall from south-west monsoon, which sets in the later half of June and continues up to the middle of October.Pre-monsoon rains are received during March –April maximum and minimum temperature as recorded are 27.5° and 1.5°c.

Soil

Soil in the area are mostly derived from parent rocks such as schist, gneiss and colluvial materials. The characteristics of soil varies from place to place due to topographical variations.

The texture of the soil is loamy sand to silty clay loam. Soils are generally acidic in nature having the PH value of 5.0 to 6.0. Brown red and yellow soils are found in a small area around RANGPO TOWN.

National Bureau of soil survey and landuse planning (ICAR) conducted soil survey has given below group:

- 1. Udalfa High base status soil of humid region.
- 2. Orthents Recently formed soil.
- 3. Ochrepts shallow black, brown and alluvial soils.

Vegetation

Alpine –type vegetation is typically found between an altitudes of 3500 to 5000 meters (11500 to 16400 ft.) In lower elevations are found juniper, pine, firs, cypresses and rhododendrons from the eastern Himalayan subalpine conifer forests.

Some of the well-known orchids found here are Arachnanthe, Dendrobium, Cymbidium, Vanda, Phalaenopsis, Caelogyne, and Saccolabium. Rhododendron is also the state tree of Sikkim.

Demographic Characteristics

There are total population 1347 and among them male population are 696 and female population are 651. Through the village there is dominated by ST categories people and they are 856 in numbers (male ST-445 and female ST-411), followed by them SC category peoples are 16 in numbers.

Causes of Landslide in Lingtham

Natural Factor:

1. Gravity :

Gravity is the force by which a planet or other body draws objects toward its center. The value of the gravitational force depends on the weight of the materials present on the slope. As a weight of that material increases the value of the gravitational force. As a result of that the slope became more vulnerable to landslide. That's why Lingtham area of East – Sikkim witnessed many landslides in various scale.

2. Excess load on the slope :

Excessive geological loads and artificial loads on slopes increase the likelihood of landslides. Landslides are also seen in Lingtham for this reason.

3. Weathering :

Weathering is a natural process of rock crushing. Weathering causes the rock to crumble and separate from the bed rock. Then due to the effect of gravitational force or due to geo-vibration, those crushed rock deform their place and cause landslides. Landslides are also happened in Lingtham for this reason.

4. Earthquake :

Earthquake creates cracks in the rock layer, destroying rock stability, even destroying mountain roads etc. Due to this reason landslide took place in Lingtham hill area.

Man made causes:

1. Deforestation:

The inhabitants of Lightam area are dependent on forest for their livelihood and daily need of fuel woods. As a result, the land area gradually becomes deforested, the rock and soil compaction of the affected areas is rapidly destroyed therefore the chances of landslides increases.



2. Construction:

As civilization has evolved in the world, the range of different construction of roads, high-rise buildings has increased under the pressure of overpopulation. The steep slopes of the Lingtham hill have not been spared from construction in order to address the problem of human settlement. In particular, new attempts to erect houses along the steep slopes of the hill, with unbridled construction of highways, have inevitably resulted in landslides.

3. Unscientific Agriculture:

Step farming is a popular farming method in Lingtham hill area. Here the steep hilly terrain is leveled by cutting steps, makes it suitable for growing crops. In addition, people from several tribal communities in all of these regions have been engaged in shifting agriculture. As a result of these two types of unscientific farming practices, the soil and rock barriers of the respective areas gradually become loose and cause landslide.

4. Repercussion of Landuse:

Extensive urbanization, new settlements, traditional farming methods and uncontrolled deforestation, spread of railways and roads the vast area of Lingtham hill area have made landmass much weaker that before and landslides are occurring.

Effects of Landslide in Lingtham

1.Lead to economic decline:

Landslides have been verified to result in destruction of property. If the landslide is significant, it could drain the economy of the region or country. After a landslide, the area affected normally undergoes rehabilitation.



2. Loss of life:

Communities living at the foot of hills and mountains are at a greater risk of death by landslides. A substantial landslide carries along huge rocks, heavy debris and heavy soil with it. This kind of landslide has the capacity to kills lots of people on impact. For instance, Landslides in the Sikkim that happened a few years ago caused rotation of debris that destroyed a school and killed over 144 people including 116 school children aged between 7 and 10 years.

3. Decimation of infrastructure:

The force flow of mud, debris, and rocks as a result of a landslide can cause serious damage to property. Infrastructure such as roads, railways, leisure destinations, buildings and communication systems can be decimated by a single landslide.

4.Affected Beauty of Landscape:

The erosion left behind by landslides leaves behind rugged landscapes that are unsightly. The pile of soil, rock and debris downhill can cover land utilized by the community for agricultural or social purposes.

5.Impacts river ecosystems:

The soil, debris, and rock sliding downhill can find way into rivers and block their natural flow. Many river habitats like fish can die due to interference of natural flow of water. People of Lingtham depending on the river water for household activities and irrigation will suffer if flow of water is blocked.

6.Impact of landslide on tourism

Although Lingtham is a landslide prone area, it is an important tourist destination due to its natural andgeographical features. The economic basis of Lingtham is tourism. Since it is a landslide prone area, thetourism industry in the area is being suffered. As a result of landslides, tourists are unable to reach theirown destinations, which is frustrating for tourists. It also costs tourists more to leave and go elsewhere.

Landslide Management in Lingtham

The essential steps are to be taken to prevent the landslide .The following steps are-

- Construction of concrete houseand road, bridges, on the steep slopes of Lingtham areas will have to be stopped.
- Multi-storey concrete house should not be built in this landslide prone area.
- Geological and soil tests should be done beforeconstruction, work in this Lingtham area.



• People need to be made aware of the causes and consequences of landslides in the Lingtham villagearea.

• Retaining walls can be built to stop land from sleeping. It constructed to prevent smaller size and secondary landslide that often occur along the toe portion of the larger landslide.

Conclusion

Sikkim, a small mountainous state of India situated in the eastern Himalayan region with a total area of 7059sq.km.Here, landslide are a serious geologic hazard. As people move into new areas of hilly or mountainous terrain, it is important to understand the nature of their potential exposure to landslide hazards, and how cities, towns can plan for land use, engineering of new construction and infrastructure which will reduce the costs of living with landslide. Although the physical causes of many landslides cannot be removed, geologic investigations, good engineering practices, and effective enforcement of land-use management regulations can reduce landslide hazards. It is also important to understand the science of landslides – their causes, movement characteristics, soil properties, the geology associated with them, and where they are likely to occur.

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A

PROJECT REPORT

ON

OnlineJobPortal

Submittedby

In partial fulfilment for the award of the degree

of B.Sc(H) in Computer Science



Netaji Mahavidyalaya

Arambagh, Hooghly - 712601

NETAJI MAHAVIDYALAYA BONAFIDE CERTIFICATE

Certified that this project report "ONLINE JOB PORTAL" is the bonafide work of

who carried out the project work under my supervision.

SIGNATURE OF HEAD AJIT KUMAR SINGH

Netaji Mahavidyalya

"

SIGNATURE OF SUPERVISOR

"

Netaji Mahavidyalya

OnlineJobPortal

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OnlineJobPortal

Abstract

Job portal service was developed for creating an interactive job vacancy form for candidates. This web application manage updates both from the job seekers as wellasthecompanies.It'suniquedevelopmentmethodologyhelpsinacquiringtheclienta nd candidate information and separating them according to the job requirements and vacancies.

The online access to it provides details of the job. An employer being registered in the web site has the facility to use the services. Being an authorized user he canpublish vacancy details and can search no of Employees on portal and also he cansearchcandidatesonbasisofthekeyskillwhichemployeeprovidesonregistration.

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Chapter1:Introduction

1.1 BriefOverviewofWork

Now a day, we know that searching of jobs is so difficult in proficient areas the portal developed for the providing the simple and good job searching. With the help of this portal easily the jobseekercansubmittheir esume and get the lot of opportunity of the job related to their profile. And by this website the companies or employer can also find the good and well profiled resume.

1.2 Objective

TheonlinejobPortalSystemthatistobedevelopedprovidesthememberswithjobsinform ation,online applying for jobs and many other facilities. This system provides service to the jobapplicantsto search for working opportunities.

JobPortalwillallowjobprovidertoestablishonetoonerelationshipswithcandidates. This Portalwill primarily focus on the posting and management of job vacancies. This system is designed such that ultimately all vacancies will be posted on line and would offer employers the facilities to post their vacancies on line. It helps to review and manage the resulting applications efficiently through the web. Employer can also find the resume according to key skill in very less amount of time.

1.3 Scope

AsofIndianmarket, there is ample opportunities for the job portal sites, as more and more nu mber of educated and skilled young people are coming out each and every year. Also, as the growth rate of Indiais zooming to be each add the provention of the solution of the so

seekers. So, it is now the rightperiod for the job portal sites to think out of the box, and to make most of the opportunitiesavailable.

1.4 ProjectModules

1.4.1 Registration

EmployeeorEmployercanregisterwithvaliddetailslikecontactdetails,experiencedetail s,profiledetails.

1.4.2 Search

EmployeeCan Searchjob according totheir interest. Andalso apply forthat job. Employersearchcandidatesfortheirrequirementsusingkeyword.Employeralsocanco mmunicatewith employeefortheirany other query orinformationvia send message.

1.4.3 Job Post

Employerpostjobfortheirorganization.Andincludejob vacancy,salarydetails,working hours,designationdetails, experienced details.

1.4.4 ManageAccount

AdminCanManageEmployeeandEmployerDetails.AdminobservedUsersActionlikej obposting,candidatedetailsfalse ornot.

1.5 ProjectRequirements

1.5.1 Hardware

Thesystemrequiresthefollowinghardware:

- RAM:1GB(furtherincreasethatasperrequirement.)
- HardDisk:80GB(furtherincreasethatasper requirement.)
- Display:1024 * 768, TrueTypeColor-32 Bit
- Mouse: AnyNormal Mouse.
- Keyboard: Any window SupportedKeyboard.

1.5.2 Software

- DatabaseServer:PHP MyAdmin
- WebServer:Internet InformationServer
- Technologies:HTML,CSS, PHP,
- Tool : Xampp

OnlineJobPortal

1.6 Software Details:1.6.1 PHP :

PHP is a general-purpose scripting language geared towards web development. It was originally created by Danish-Canadian programmer Rasmus Lerdorf in 1993 and released in 1995. The PHP reference implementation is now produced by the PHP Group.[11] PHP was originally an abbreviation of Personal Home Page, but it now stands for the recursive initialism PHP: Hypertext Preprocessor.

PHP code is usually processed on a web server by a PHP interpreter implemented as a module, a daemon or a Common Gateway Interface (CGI) executable. On a web server, the result of the interpreted and executed PHP code—which may be any type of data, such as generated HTML or binary image data—would form the whole or part of an HTTP response. Various web template systems, web content management systems, and web frameworks exist that can be employed to orchestrate or facilitate the generation of that response. Additionally, PHP can be used for many programming tasks outside the web context, such as standalone graphical applications and robotic drone control.PHP code can also be directly executed from the command line.

The standard PHP interpreter, powered by the Zend Engine, is free software released under the PHP License. PHP has been widely ported and can be deployed on most web servers on a variety of operating systems and platforms.

The PHP language evolved without a written formal specification or standard until 2014, with the original implementation acting as the de facto standard that other implementations aimed to follow. Since 2014, work has gone on to create a formal PHP specification.

W3Techs reports that as of January 2023, "PHP is used by 77.8% of all the websites whose server-side programming language we know." It also reports that only 8% of PHP users use the currently supported 8.x versions. Most use unsupported PHP 7, more specifically PHP 7.4, while 23% use PHP 5, which is not supported with security fixes and is known to have serious security vulnerabilities. This does not necessarily indicate that these websites are vulnerable, though, since Linux distributions such as Debian provide security patches for unsupported versions of PHP.

1.6.2 HTML:

In 1980, physicist Tim Berners-Lee, a contractor at CERN, proposed and prototyped ENQUIRE, a system for CERN researchers to use and share documents. In 1989, Berners-Lee wrote a memo proposing an Internet-based hypertext system. Berners-Lee specified HTML and wrote the browser and server software in late 1990. That year, Berners-Lee and CERN data systems engineer Robert Cailliau collaborated on a joint request for funding, but the project was not formally adopted by CERN. In his personal notes of 1990, Berners-Lee listed "some of the many areas in which hypertext is used"; an encyclopedia is the first entry.

The first publicly available description of HTML was a document called "HTML Tags", first mentioned on the Internet by Tim Berners-Lee in late 1991. It describes 18 elements comprising the initial, relatively simple design of HTML. Except for the hyperlink tag, these were strongly influenced by SGMLguid, an in-house Standard Generalized Markup Language (SGML)-based documentation format at CERN. Eleven of these elements still exist in HTML 4.

HTML is a markup language that web browsers use to interpret and compose text, images, and other material into visible or audible web pages. Default characteristics for every item of HTML markup are defined in the browser, and these characteristics can be altered or enhanced by the web page designer's additional use of CSS. Many of the text elements are mentioned in the 1988 ISO technical report TR 9537 Techniques for using SGML, which describes the features of early text formatting languages such as that used by the RUNOFF command developed in the early 1960s for the CTSS (Compatible Time-Sharing System) operating system. These formatting commands were derived from the commands used by typesetters to manually format documents. However, the SGML concept of generalized markup is based on elements (nested annotated ranges with attributes) rather than merely print effects, with separate structure and markup. HTML has been progressively moved in this direction with CSS.

1.6.3 CSS :

Cascading Style Sheets (CSS) is a style sheet language used for describing the presentation of a document written in a markup language such as HTML or XML (including XML dialects such as SVG, MathML or XHTML).CSS is a cornerstone technology of the World Wide Web, alongside HTML and JavaScript.

CSS is designed to enable the separation of content and presentation, including layout, colors, and fonts. This separation can improve content accessibility; provide more flexibility and control in the specification of presentation characteristics; enable multiple web pages to share formatting by specifying the relevant CSS in a separate .css file, which reduces complexity and repetition in the structural content; and enable the .css file to be cached to improve the page load speed between the pages that share the file and its formatting.

Separation of formatting and content also makes it feasible to present the same markup page in different styles for different rendering methods, such as on-screen, in print, by voice (via speech-based browser or screen reader), and on Braille-based tactile devices. CSS also has rules for alternate formatting if the content is accessed on a mobile device

The name cascading comes from the specified priority scheme to determine which style rule applies if more than one rule matches a particular element. This cascading priority scheme is predictable.

The CSS specifications are maintained by the World Wide Web Consortium (W3C). Internet media type (MIME type) text/css is registered for use with CSS by RFC 2318 (March 1998). The W3C operates a free CSS validation service for CSS documents.

In addition to HTML, other markup languages support the use of CSS including XHTML, plain XML, SVG, and XUL. CSS is also used in GTK widget toolkit.

1.6.4 PHP MyAdmin:

phpMyAdmin is a free and open source administration tool for MySQL and MariaDB. As a portable web application written primarily in PHP, it has become one of the most popular MySQL administration tools, especially for web hosting services.[4]

Tobias Ratschiller, then an IT consultant and later founder of the software company Maguma, started to work on a PHP-based web front-end to MySQL in 1998, inspired by MySQL-Webadmin. He gave up the project (and phpAdsNew, of which he was also the original author) in 2000 because of lack of time.[5]

By that time, phpMyAdmin had already become one of the most popular PHP applications and MySQL administration tools, with a large community of users and contributors. In order to coordinate the growing number of patches, a group of three developers (Olivier Müller, Marc Delisle and Loïc Chapeaux)[6] registered The phpMyAdmin Project at SourceForge and took over the development in 2001.[7]

In July 2015, the main website and the downloads left SourceForge and moved to a content delivery network.[8] At the same time, the releases began [9] to be PGP-signed. Afterwards, issue tracking moved to GitHub[10] and the mailing lists migrated.[11] Before version 4, which uses Ajax extensively to enhance usability, the software used HTML frames.

1.6.5 Xampp:

XAMPP is a free and open-source cross-platform web server solution stack package developed by Apache Friends, consisting mainly of the Apache HTTP Server, MariaDB database, and interpreters for scripts written in the PHP and Perl programming languages.[3][4] Since most actual web server deployments use the same components as XAMPP, it makes transitioning from a local test server to a live server possible.

XAMPP's ease of deployment means a WAMP or LAMP stack can be installed quickly and simply on an operating system by a developer, with the advantage that common addin applications such as WordPress and Joomla! can also be installed with similar ease using Bitnami.

Chapter2:System Analysis

2.1 LiteratureReview

JobProcurement:OldandNewWaysJobseekingusuallyinvolvesdifferentwaystolookforjobssuchasth roughpersonalcontacts,directtelephonecallstoemployers,jobagencyoffice,scanningonline job listings, etc. Before the Internet, became widely uses as a method of seeking jobs,jobseekers spent a lots of time using various methods to look for job openings. Today, jobseekersuse online methods which are very convenient and save a lot of time. Galanaki lists the followingmethodsto bethetraditional (old) ways for recruitment:

- 1) Employmentrecruitmentagencies
- 2) Jobfairs
- 3) Advertisingin themass mediasuchas newspapers
- 4) ManagementConsultants
- 5) Advertisementintelevisionandradio
- 6) Existingemployeecontacts
- 7) Schoolscollegesoruniversitiesstudentsservicesdepartment
- 8) Workersorprofessionalreferrals

These old job seeking methods are too slow, stressful, challenging and also lack quality. Inaddition, the applicants have to consider the cost and the amount of time to get the informationtheyneed, and other preparations they have to make. Finding

allavailablejobvacanciesisamainstep at in the job-seeking process. The Internet is now a powerful tool that jobseekers can use.Today,therearemanysitesthatadvertisejobpositionstobefilledbypeoplewithcertainskillsinvario us fields. The Internet plays an important role in the area of human resource planning anddevelopment. Most planning and development organizations are now using computer technologyand the Internet for staff recruitment. It should be noted that although the Internet has facilitatedtheprocess of job-seeking,it has notreplacedthetraditionalmethods, completely.

Importance of JobPortals

In the age of technology, the Internet has become the main source of information for jobseekers.Large corporations, Institutions, and universities include information on career Prospects on theirwebsites. According toasurvey,70% of the workforce useswebsites or portalson the Internet toSearch for jobs in France. These websites or portals provide search engine to access information jobopportunities.

2.2 ProjectFeasibilityStudy

2.2.1 TechnicalFeasibility

Technicalfeasibilitystudyisconcernedwithspecifyingequipmentandsoftwarethatwillsuccessfullysat isfytheuserrequirement;thetechnicalneedsofthesystemmayvaryconsiderably.

The facility to produce outputs in a given time. Our project is a web based application which isbased on client-server based application. In this application every page as output is render fromserver to client so it is necessary that the page should be rendered in time. For this I have avoidedmoreand morecode the the page-load event.

2.2.2 EconomicalFeasibility

Economicalfeasibilityisthemeasuretodetermine

the cost and benefit of the proposed system. A project is economical feasible which is under the estimated cost for its development. These benefits and costs may be tangible or intangible. Job Portal is the cost-effective project in which there is less possibility of intangible cost so there is no difficulty to determine the cost of the project.

2.2.3 OperationalFeasibility

Operation feasibility is used to check whether the project is operationally feasible or not. Ourproject is mainly different from the other system because of its web-support feature. So themeasureforoperationalfeasibilityissomethingdifferentfromothersystem.Generallytheoperationa lfeasibility isrelated to organization aspects.

The change determination is as such that early product were either a man or group of men or the jobsbased manual but now aday with the adventof Internet technology.

2.3 ProjectTimelineChart



Figure1-Timelinechart

2.4 DetailedModuleDescriptionwithallFunctionalities

2.4.1 Registration

In the registration module job seeker have to include all the details like personal details, contact details, education details etc. Also job seeker has to add his experience details, job requirements and uploading resume.

While job recruiter has to add his contact details and organization details for the registration anduploadcompany profile.

2.4.2 JobPost

Employer can post a job by providing all the job details like qualifications details, requirements for the job, designation details, job salary details and also provide type of jobs. They also candelete the jobs whenever they want. After successfully posted a job it will be available for all the job seekers who are searching for a job. And it will be available on home page as recently posted job.

2.4.3 Search

Employee Can Search job according to their interest. And also apply for that job .

Employer search candidates for their requirements using keyword like technology. And also cancommunicate with employee for their any other query or information via send message .and also employerse there sume of applicants.

2.4.4 ManageAccount

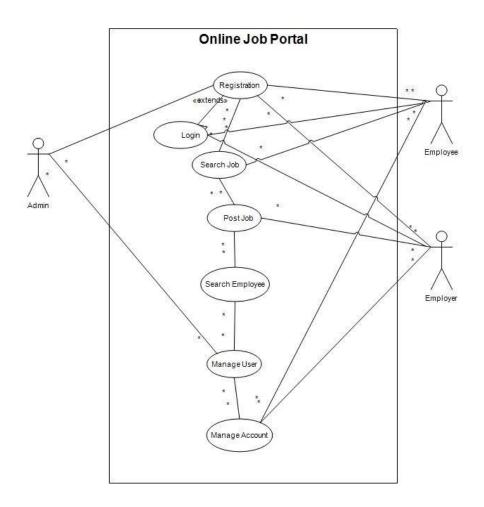
Whileemployerscanmanagetheirjobpostings.Andprovidingallthejobdetailslikequalifications details, requirements for the job, designation details, job salary details and alsoprovidetype ofjobs.

Chapter3: System Design

3.1 UseCaseDiagrams

Figure2-Usecase Diagram





3.2 DataFlowDiagrams

3.2.1 Context-Level(Level0)DFD

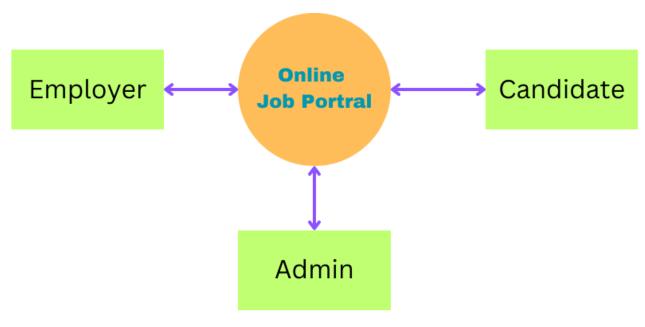
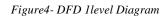
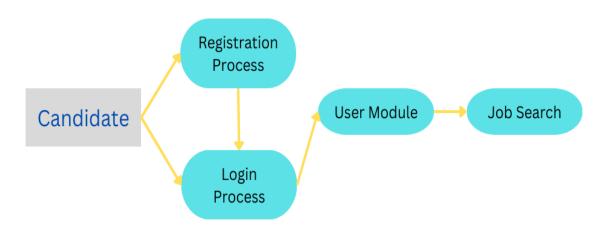


Figure3- DFD Olevel Diagram







3.2.3Level2DFD

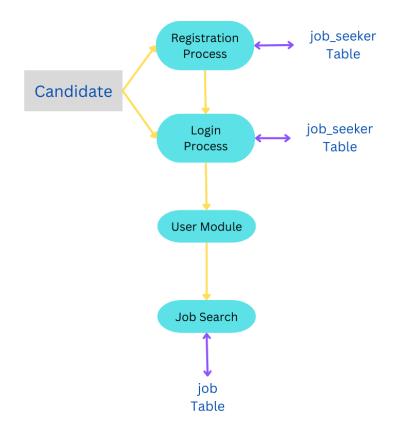


Figure5- DFD 2level Diagram

3.3 EntityRelationshipDiagram

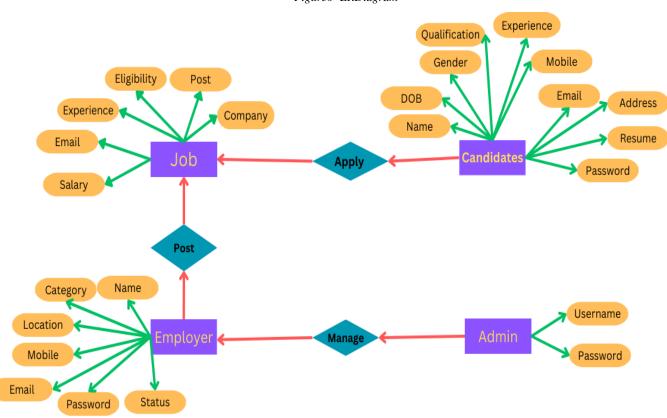


Figure6- ERDiagram

3.4 ActivityDiagram

3.4.1 Employer

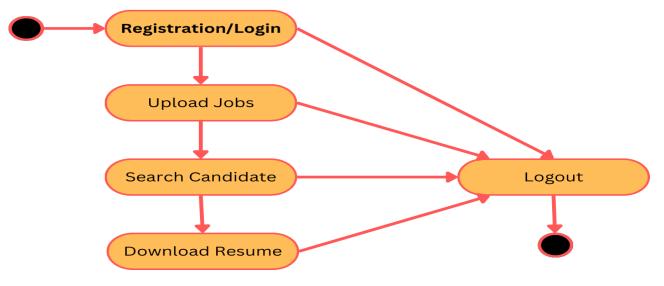
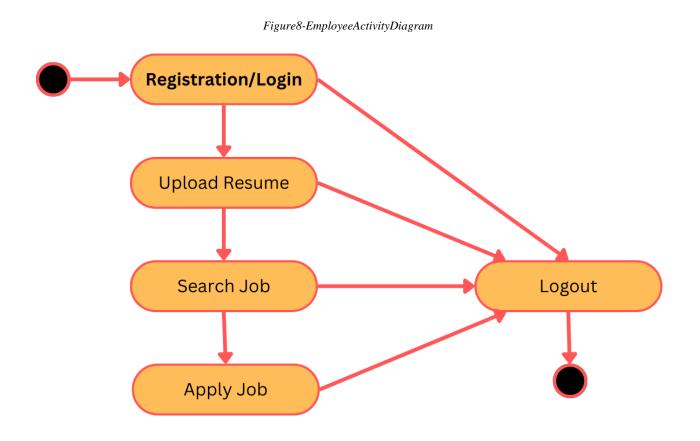


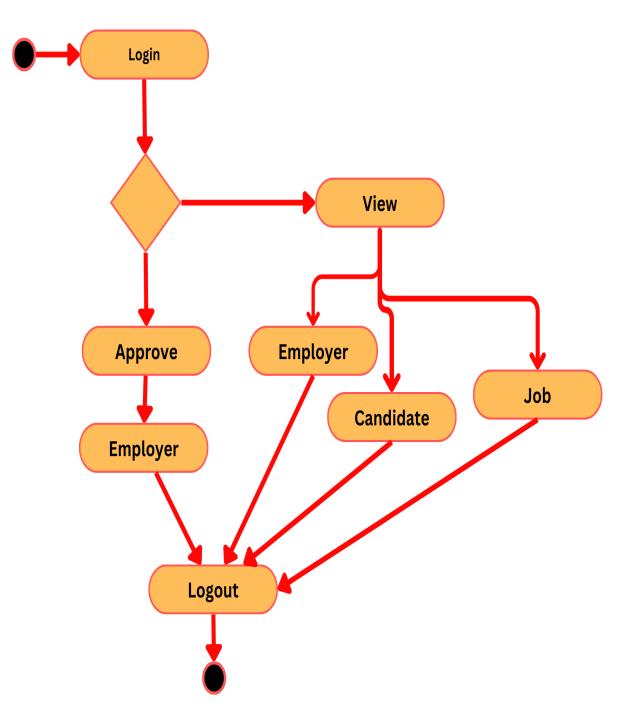
Figure7-EmployerActivityDiagram

3.4.2 Employee



3.4.3 Admin

Figure9-AdminActivity Diagram



3.5 DataDictionary

Table1- employertable

Table1:							
Name:		Employer					
Description:		Recordsinformationregardingemployer.					
Fields	Fields						
Sr.	Field Nar	ne	Field Type	Constraints	Description		
No.							
1	Name		varcher(30)	Null	HoldsName of employer.		
2	Category		varchar(30)	Null	HoldsCategoryof theemployer.		
3	Location		varchar(30)	Null	Holds Location of the Company.		
4	Mobile		varchar(12)	Null	Holdsmobile of the employer.		
5	Email		varchar(20)	Р	HoldsEmailof employer.		
6	Password		Varchar(30)	Null	Holdspasswordof employer.		
7	7 Status		varcher(20)	Null	Holdscompanyapproval status.		

Table2–job_seekertable

Table2:							
Name	:	job_seeker					
Descri	iption:	Recordsinformationregardingemployee.					
Fields							
Sr. No.	Field Name		Field Type	Constraints	Description		
1	Name		varchar(20)	primarykey	Holdstheemployee Name		
2	DOB		varchar(20)	Null	HoldsDate of Birthof employee.		
3	Gender		varchar(10)	Null	HoldsGenderofemployee.		
4	Address		varchar(50)	Null	HoldsAddressofemployee.		
5	Qualification		varchar(20)	Null	HoldsQualificationofemployee.		
6	Experienc	e	varchar(10)	Null	HoldsExperienceofempl oyee.		
7	Mobile		varchar(10)	Null	Holds Mobile ofemployee.		
8	Email		Varchar(20)	Null	HoldsEmailofemployee.		
9	Resume		mediumblob	Null	HoldsResumeofemployee.		
10	Password		varchar(20)	Null	HoldsPasswordofemployee.		

Table3-job Table

Table	e4				
Name	:	Job			
Descri	ption:	Recordsin	formationaboutj	obpostedbyrecrui	ter.
Fields		L			
Sr.	Field Na	ne	Field Type	Constraints	Description
No.					
1	Company		Varchar(30)	Null	Job posted Company Name
2	Post		Varchar(30)	Null	Hold the Job Post
3	Eligibility	7	Varchar(30)	Null	Holds Eligibility for the Job
4	Experience	e	Int(30)	Null	Holds Experience for the Job
5	Salary		Varchar(30)	Null	Holds Job Salary
6	Email		varchar(30)	Null	Holds Email For Job

Table4-Admin Table

Table-	1						
Name:		Admin	Admin				
Description: Records information about Admin.							
Fields							
Sr.	Field Nar	ne	Field Type	Constraints	Description		
No.							
1	ID		Varchar(20)	Null	Admin ID		
2	Password		Varchar(20)	Null	Admin Password		

Chapter4:ImplementationandTesting

4.1 UserInterfaceandsnapshots

HomePage

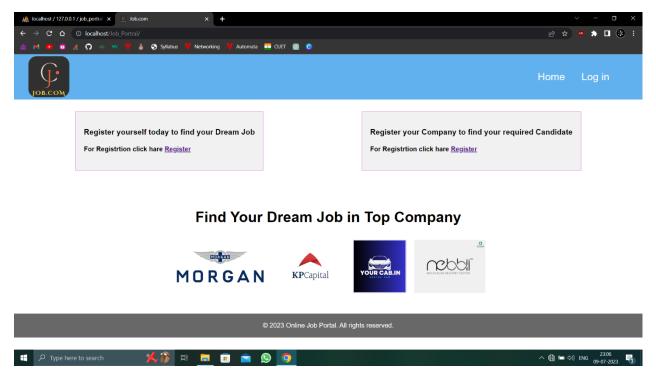


Figure10- Home page

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Figure11-EmployerRegistration

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Figure12-Employer Login

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Figure13-Candidate Registration

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Figure14-Candidate Login

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Figure15-EmployeeHome page

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Figure16-Employeejob filter page

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Deba			Address	Qualification	Experience			
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Figure 17- Employer Home

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				Filter Res	ult			
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Name	BOB	Gender	Address	Qualification	Experience	Mobile	Email	Resume
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	2004-06-05	Male	Arambagh	MCA	2	8956	ps@gmail.com	Download
Prabit Satra								

Figure18-Employercandidate filter

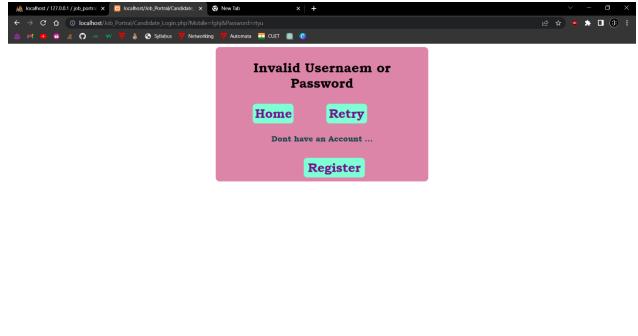
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Figure20-Successful Job Upload

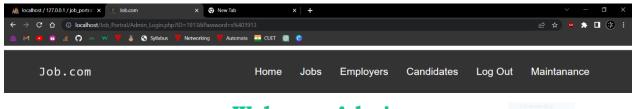
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Figure21-Admin Login



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Figure22-Log in error



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Figure23-Admin Home

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Company	Post	Eligibility	Experience	Salary	Email
CubeX	Manager	BCA	2	30000	c@gmail.com
Jio	Sales	M.Com	2	28000	jio@gmail.com
Multigram	HR	B.Com	2	35000	m@gmail.com
Reliance	Tester	BCA	0	20000	r@gmail.com
TCS	Developer	MCA	1	35000	tcs@gmailcom
Zimmy	CA	CA	3	50000	z@gmail.com
CubeX	Developer	M.Tech	5	60000	c@gmail.com
Jio	Accountent	M.Com	3	36000	jio@gmail.com
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Figure24-All Job

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			Employ				
Name	Category	Location	Mobile	Email	Status		
Chand Ltd.	Startup	Kolkata	2349	cl@gmail.com	Approved		
CubeX	MNC	Mumbai	2749	cx@gmail.com	Approved		
Jio	MNC	Mumbai	1913	jio@gmail.com	Approved		
TCS	MNC	Bangalor	5689	tcs@gmail.com	Approved		
Zimmy	Startup	Chenni	3697	zi@gmail.com	Approved		

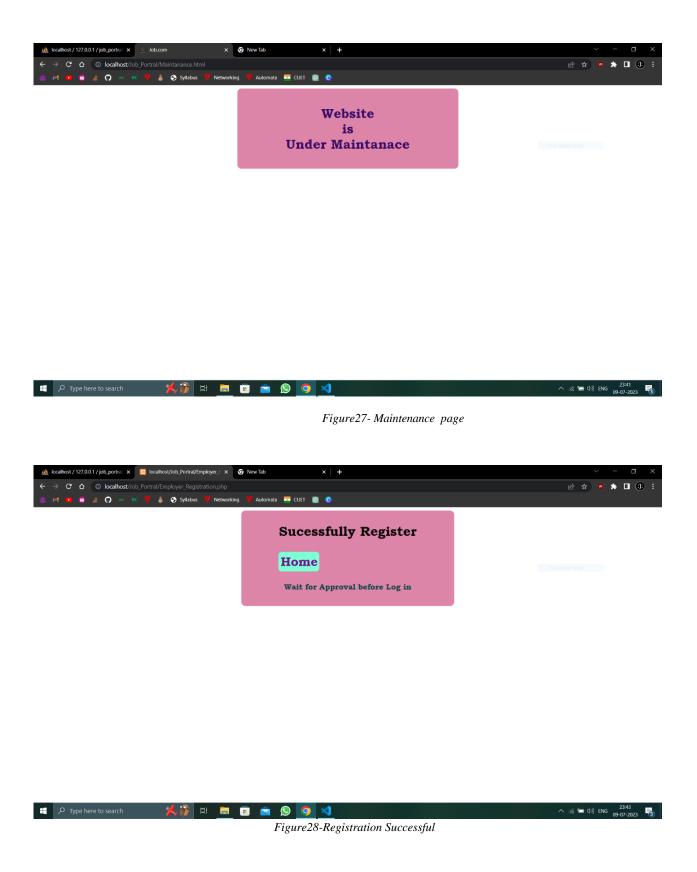
Figure25-All Employer

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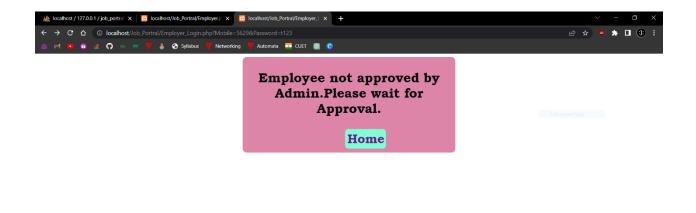
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Back								
Name	вов	Gender	Address	Qualification	Experience	Mobile	Email	Resume
Deba	2002-07-14	Male	Howrah	BCA	1 Year	0213	dm@gmail.com	Download
Prabit Satra	2004-06-05	Male	Arambagh	MCA	2	8956	ps@gmail.com	Download
Ritam Kha	2002-06-10	Male	Babal, Saspur	M.Sc.	1	9856	rik@gmail.com	Download
Rakesh Khan	1993-12-30	Male	Bowai	M.Com	1	9869	rk@gmail.com	Download
Sneha Roy	1999-10-18	Female	Kolkata	M.A.	3	8976	snr@gmail.com	Download
Saral Roy	2002-05-27	Male	Kotulpur	B.Sc.	0	6589	sr@gmail.com	Download

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Figure26-All Candidates



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Figure29-Waiting for Approval

4.2 TestCasesandResult

TestCaseId	Testscenario	Teststeps	Testdata	Expected	Actualresult
				result	
UU01	Createemp	1.	Information	Data	Asexpected
	loyerregistr	Openwebsi	ofemployer	issuccessful	
	ationpage	teandclicke	data to	lyadded	
		d	beadded	inemployer	
		onemploye		table	
		r			
		registration			
UU02	Createemp	1.	Information	Data	Asexpected
	loyeeregist	Openwebsi	ofemployee	issuccessful	
	rationpage	teandclicke	data to	lyadded	
		d	beadded	injob_seeke	
		onemploye		r	
		e		table	
		registration			
UU03	Cratelogin	1.openwebs	Employer	Dataisfetchf	Asexpected
	page	ite	enter	romemploye	
	foremploy	andclicked	validdata	rtable	
	er	onemployer			
		Log in			
		2. enteru			
		sernamea			
		nd			
		password			

Table12-TestCase

OnlineJobPortal

UU04	Cratelogin	1.openwebs	Candidate	Dataisfetchf	Asexpected
	page	ite	enter	romjob_see	
	foremploy	andclicked	validdata	kertable	
	ee	onemploye			
		eLogin			
		2. enter			
		username			

UU05	Create log in page for Admin	and password 1.open website and clicked on employee Login 2.enter username and password	Admin enter valid data	Dataisfetchfro madmintable	Asexpected
UU06	Job Search	Candidate search there shotable job by filter	Enter Degree, Experience, Salary expect	Data is fetch form job table , and show the specific job	Asexpected

OnlineJobPortal

UU07	Candidate	Employer	Employeedo	Data is fetch	Asexpected
	Search	search	wnload	fom	
		Candidate	theresume,	job_seeker	
		by their		table and	
		requireme		employer can	
		nt.		Successfully	
				download	
				theresume,	

Conclusion& Future work

It has been a great pleasure for me to work on this exciting and challenging project. This

projectprovedgoodformeasitprovidedpracticalknowledgeofnotonlyprogramminginP HPwebbased application and no some extent Windows Application and SQL Server, but also about allhandling procedure related with online job portal. It also provides knowledge about the latesttechnology used in developing web enabled application and client server technology that will begreatdemandinfuture.Thiswillprovidebetteropportunitiesandguidanceinfutureinde velopingprojectsindependently.

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- 3. https://www.canva.com/
- 4. https://www.w3schools.com/
- 5. https://www.javatpoint.com/
- 6. https://youtube.com/







KALIPUR :: ARAMBAGH :: HOOGHLY

SUBJECT:- MATHEMATICS

PROJECT PAPER:-BMH6PW01

Topic: A Study on Number Theoretic Functions

UNDER THE SUPERVISION OF - Dr. Biswanath Garai

SUBMITTED BY

NAME:- SOUMYA MANNA

SEM:- 6th Sem

ROLL:- 210340900112

REG. NO .:- 202101056025 of 2021-2022

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Euler's Phi Function	6
Tao Function	9
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Euler's Theorem	14
Some Properties of the Phi-Function	16
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I would like to express my sincere gratitude to my guide Dr. Biswanath Granai who gave me the support, encouragement and invaluable guidance throughout the project on the topic "A study on sumber Theoretic Functions"

During the last three years he has done a lot for us. I am also thankful to Dr. Sharmila Bhattacharyya and Dr. Sudipta Grhosh for their constant co-operation and encouragement.

I am also thankful to Netaji Mahavidyalaya, Arambagh, Hooghly and the University of Burdwan for giving me an opportunity to complete this project work.

Date: 15.06.24

Soumya Manna.

INTRODUCTION

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Mathematicians like pythagonas (569-500 B·C), Diophantus, Fibonacci, Fermat (1601-1665), hold bach (1690-1714), E·L Euler (1707-1783), J·L Lagrange (1736-1813), J. Wilson (1741-1793), CF. Grauss (1777-1855), Möbius (1790-1868), David Hibert (1862-1943), G.H. Hardly (1877-1947), S. Ramanujan (1887-1920) have worked in the field of number theory and all of them played a viral role. In the present project work, we delt with Fermat theorem, connecting to Euler Phi-function X and J.

Any function whose domain of definition is the set of positive integers is said to be number theoretic function are integer valued. For this we shall considered to functions 2 and T.

THE UNIVERSITY OF BURDWAN

Project Work Entitled

"Graph Theory"

Under

The Supervision of

Sarmila Bhattacharyya

Submitted by Ratri Pore

Roll No:- 210340900076 Reg. No.: 202101055972 of 2021-22

For the evaluation of project paper BMH6PW01



Department of Mathematics

Netaji Mahavidyalaya

Kalipur, Arambagh, Hooghly Pin-712601 West Bengal

Acknowledgements:>

I would like to begin by expressing my gratitude to the superivisor of my project paper Dr. Sammila Bhatlachariyya, the H.O.D of the Deportment of Mathematics, Netaji Maharidyalaya, It has been an absolute privilage to have her as my advisor. It was only because of her persistent and insightful guidance for every mistake that this project paper has taken it's final shape.

I would like to express my sincere thanks to Netaji Mahavidyalaya for giving me an opportunity for the project paper and providing me various facilities. I also wish to express my sincerce graditude to OWT respected teachers Dr. Biswanath Grarai, Dr. Sudipta Ghosh and Manideepa Grhosh of deportment of Mathematics, Netaji Mahavidyalaya Arambagh for all kinds of intellectual and logistical support.

It was needed not possible to continue my B.Sc course unless I recieved assistance and encouragement from my parcents. I own to them. Since they have extended better hospitality, their undoubted sense of confidence kept me going through every thick and thin during these years.

Ratri Pore.

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Introduction:

The origins of graph theory can be traced back to the work of the Swiss mathematician Leonhord Euler in 18th century. In 1736, Euler solved the famous seven Bridges of Königsberg problem by representing the city's land masses and bridges as vertices and edges in a graph. This problem laid the foundation for development of graph theory as a separate branch of mathematics.

Later in 1852, Francis Gruthrie, a student of geography, noticed that a map of the countries of England could be colored with only 4 different colors in such a way that each country had exactly 1 colour and adjacent country **Each** had different colour. He wondered if 4 colours would be enough to colour the map of a country such that each state has exactly 1 colour and adjacent states each have a different colour. He discussed this with his brother, a student of Augustus, De morgan could not answer the problem and he communicated if to Sir William Rawan Hamilton. Hamilton thought that a proof might be possible, but, he had notime to work on it.

In 1878, Arthur Cayley gave a seminar on the four-colour problem at a meeting of the London - Mathematical society. At last the problem attracted the groth of graph theory. In 1976, the problem was finally solved by Kenneth Abbel and Walfgang Haken proving that 4 colours are sufficient to colour the map of a country such that each states has exactly I colour and adjacent states each have different colour. The proof required 1200 hours of computing time Using fast large computers. Abbel and Haken Worked on the problem the loyeans. We shall not attempt to prove the town-colows problem in this project. However, we discuss various types of graph coloring.

THE UNIVERSITY OF BURDWAN Project Work Entitled

"AN ELEMENTARY TREATISE ON LINEAR DIOPHANTINE EQUATION, DISTRIBUTIONS OF PRIME NUMBERS AND THEORY OF CONGRUENCES"

> Under The Supervision of DR. SUDIPTA GHOSH

Submitted by ANWESHA KONAR

Roll No:- 210340900009 Reg. No:- 202101055880 of 2021-22

For the evalution of project paper BMH6PW01



Department of Mathematics Netaji Mahavidyalaya Kalipur, Arambagh, Hooghly Pin:- 712601 WEST BENGAL

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INTRODUCTION

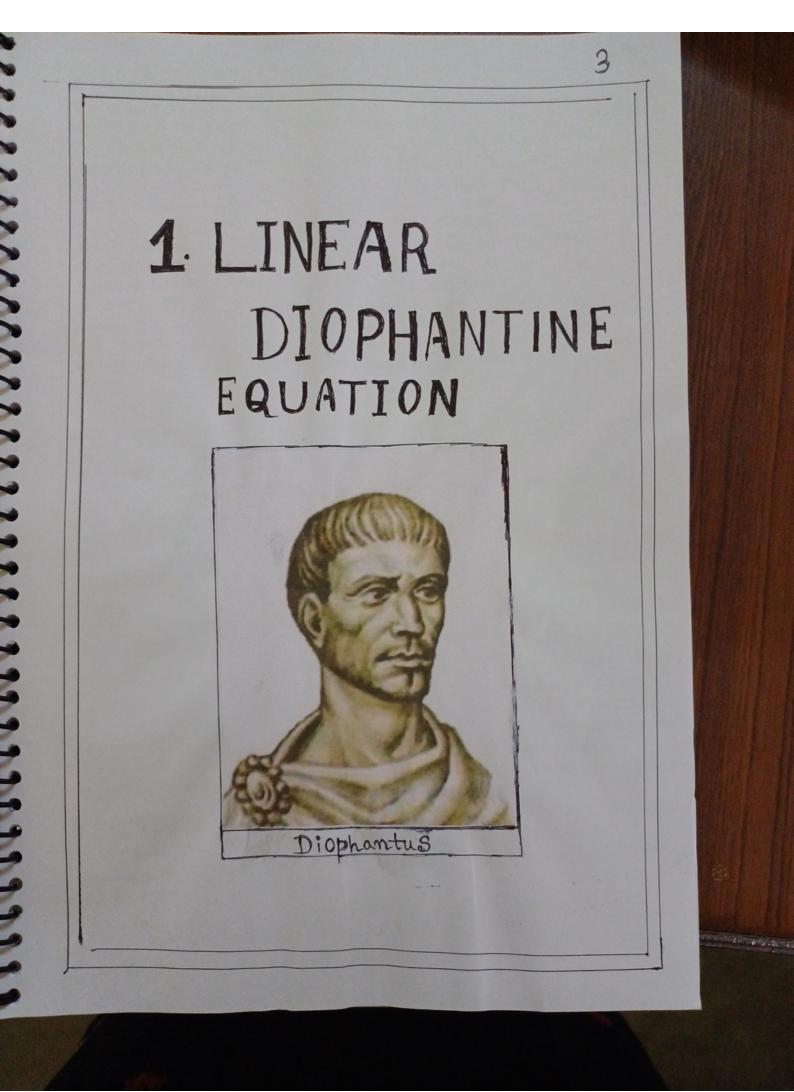
Number theory on Higher Amithmetic (in older usage) is a branch of putte mathematics devoted primarily to the study of the integers and arithmetic functions. German mathematician Carl Friedrich Grauss (1777-1855) said, "Mathematics is the queen of the sciences and number theory is the queen of Mathematics" Number theories to study prime numbers of well as the properties of Mathematical objects constructed from integers (for example, Rational numbers), or detined as generalizations of the integers (for example, algebraic integers)

We shall discuss some interesting topics like Diophantine Equation, primes and theirs Distribution, Theory of Congruences throughout the whole project work. Ferma 4's Theorem and Wilson's Theorem are allo discussed in this project. Phi-function and Mobius function are very useful and important topics within the field of 'Number Theory. But this type of discussion is beyond the scope of this project.

In mathematics, a Diophantime equation is an equation, typically a polynomial equation in two one more unknowns with integer coefficients for which only integer solutions are of interest . A linear Diophantime equation equates to a constant the sum of two one more monomials reach of degree one. We shall discuss about the solution of this type of equation in upcoming chapter called 'Linear Diophantime Equation'.

Here, we shall discuss the notion of provine numbers in the chapter marmed 'provines and their Distribution' together i with Sieve of Erral Distheres, which is also an important topic. with Sieve of Erral Distheres, which is also an important topic. Studying it we can find all provines which are less than a given positive integer.

we have discussed divisibility tests in this chapter by using the properties of congruence, which is one of the most limportant topics in 'Number Theony'. Limear congruence and it's nelated theorem, chimese Remainder Scheonem, the feumal's theorem and wilson's Theorem are allo discussed for this chapter. By studying wilson's Theorem, we see that in this chapter. By studying wilson's Theorem, we see that the number of composited numbers is instinite. the number of composited numbers is instinite. We have discussed all such matters in up coming chapters.





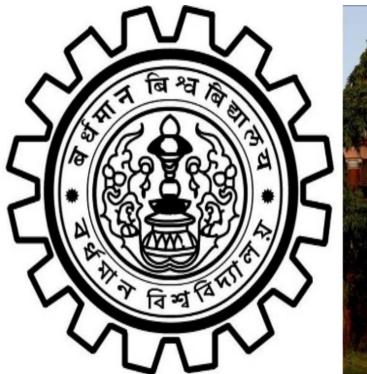


ARAMBAG: HOOGHLY

<u>THE PROJECT REPORT- ON</u>

"ANALYSIS OF FINANCIAL STATEMENT OF CEMENT INDUSTRY"

THIS PROJECT REPORT SUBMITTED TO





ANALYSIS OF FINANCIAL STATEMENT OF CEMENT INDUSTRY (WITH SPECIAL

REFERENCE TO ACC LIMITED AND ULTRATECH CEMENT)

Research Project Submitted in Partial Fulfillment of the Requirements for the Degree of

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BY

RAJA MODAK

Registration Number: -202005000751 of 2020-21

ROLL Number: -2015409020013

To the DEPARTMENT of

BBA(H)

NETAJI MAHAVIDYALAYA

JUNE, 2023

Submitted by Raja Modak Guided by Dr. Arnab Kumar Samanta

CERTIFICATE

This is to certify that Mr. "RAJA MODAK," bearing Roll No: - 2015409020013, Reg. No: - 202005000751 of 2020-21 is a Bonafede student of Bachelor of Business Administration course of NETAJI MAHAVIDALYAYA; Arambagh, 2020-2023Batch, affiliated to the University of Burdwan, Burdwan. Project report on "ANALYSIS OF FINANCIAL STATEMENT OF CEMENT INDUSTRY (WITH SPECIAL REFERENCE TO ACC LIMITED AND ULTRATECH CEMENT)" is prepared by him under the guidance of Dr. Arnab Kumar Samanta is partial fulfillment of the requirements for the award of the Degree of Bachelor of business Administration the University of Burdwan.

Wise him all success in his future endeavors.

Signature of Supervisor

Signature of HOD

DECLARATION

I hereby declare that this project report entitled "A Study on **analysis of financial statement of cement industry** (With Special Reference to <u>ACC LTD. AND ULTRATECH CEMENT</u>

<u>LTD.</u>)"Was carried out by me for the degree of **BBA HONOURS** under the guidance and supervision

of Dr. *ARNAB KUMAR SAMANTA*, Professor of Department of BBA, *NETAJI MAHAVIDYALAYA*. The interpretations put forth are based on my reading and understanding of the original texts and they are not published anywhere in any form. The other books, articles and websites, which I have made use of are acknowledged at the respective place in the text. This research report is not submitted for any other degree or diploma in any other University.

Place: ARAMBAGH

Name: RAJA MODAK

<u>Class</u> & <u>Section</u>: BBA (Honor's), Final Year

Date: 15, April, 2021

ACKNOWLEDGEMENT

I would like to thank our Principal Dr. Asim Kr. De for his immense support and blessings. I would like to express my special thanks of gratitude to my research guide our HOD Dr. Arnab Kumar Samanta, Professor of Department of BBA for his valuable suggestions and guidance and for giving me the golden opportunity to do this wonderful research project on the topic: A Study on analysis of financial statement of cement industry (With Special Reference to ACC LTD. AND ULTRATECH CEMENT LTD.) Without his help it would have been difficult for me to have reached this state of completion of my project report. Also, I would like to thank my parents and friends who helped me a lot in the preparation of this project.

I wish to acknowledge the help of all those who have provided me information, guidance and other help during my research period.

Date: -

Place: - ARAMBAGH

Signature

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OF THE TOPIC

1.1 RATIONAL OF THE STUDY

Ratio analysis is an important technique of financial analysis. It is an accounting tool which presents complicated accounting variables in simple and concise form. Accounting ratio simplifies, summarizes and systemizes accounting data to make it understandable. Its main contribution lies in communicating precisely the interrelationships which exist between various elements of financial statements. Accounting ratios are useful for assessing the financial health and performance of an enterprise. It is assessed by evaluating liquidity, solvency and profitability. Accounting ratios are helpful in business planning and forecasting. The trend of ratios is analyzed and used as a guide for future planning. Accounting ratios assist in locating the weak areas of the business even though the overall performance may be good. The management can then pay attention to the weaker sections and can take immediate actions.

1.2 INTRODUCTION TO THE INDUSTRY

A binder is a substance used in construction that sets, hardens, and adheres to other materials in order to bind them together. Cement is typically used to bind sand and gravel (aggregate) together. Cement is mixed with fine aggregate which produces <u>mortar</u> for masonry, or mixed with <u>sand</u> and <u>gravel</u> which produces concrete. Concrete is the most widely used material and is planet's most-consumed resource.

Cements used in construction are usually inorganic, based on lime or calcium silicate, and are graded as either non-hydraulic or hydraulic, depending on their tendency to set in the presence of water (see hydraulic and non-hydraulic lime plaster).

India is the world's second-largest cement manufacturer. India's infrastructure and construction sectors have a lot of room for development, and the cement industry is expected to benefit greatly from it. Some recent initiatives, such as the development of 98 smart cities, are expected to give the sector a significant boost. Several international players, including Lafarge-Holcim, Heidelberg Cement, and Vicat, have recently invested in the country. The ready availability of raw materials for making cement, such as limestone and coal, is a significant factor that aids the sector's development.

Cement production reached 329 million tons (MT) in FY20, with 381 MT forecast by FY22.However, consumption was 327 MT in FY20 and is expected to rise to 379 MT by FY22.By 2020, cement production capacity is expected to reach 550 MT. Since India has abundant and high-quality limestone deposits throughout the region, the cement industry has enormous growth potential. The Indian cement market, according to CLSA (institutional brokerage and investment group), is seeing increased demand. ACC, DALMIA, and ULTRATECH Cement are among the company's key players. Cement companies in India posted a sharp increase in earnings in the second quarter of FY21, as demand for the industry increased due to rural recovery. The demand outlook remained high as the rural markets stabilized. CLSA anticipates a 14% YOY rise in EBITDA in the cement industry for its coverage stocks in FY21.

1.3 INTRODUCTION TO THE COMPANY

1.3.1 ACC CEMENT: -

With a pan-India marketing presence, ACC leading player in the Indian space. It contributes country's landscape with 17 units, over 90 ready mix



manufacturing and Limited (ACC) is a building materials significantly to the cement production concrete facilities,

over 6,600 talented workers, a large distribution network of 50,000+ distributors and retailers, and a countrywide spread of sales offices.

When the doyens of the Indian cement industry consolidated their operations more than eight decades ago, they laid the groundwork for a business that has only grown stronger with each passing year. ACC cement is at the core of iconic landmarks across the world, from the BHAKRA NANGAL DAM in 1960 to the MUMBAI-PUNE Expressway.

The Gold and Silver product ranges in ACC's brand architecture ensure superior quality for general construction as well as advanced applications and environments. The readymix concrete product line offers one-stop shopping for anything from basic needs to highgrade concrete for the country's tallest structures.

ACC was one of the first Indian corporations to include environmental conservation as one of its corporate goals. ACC have built this dedication into every aspect of their value chain, from mining to sales to encouraging the use of renewable fuels and energy, resulting in one of the lowest carbon footprints in the cement industry

ACC was acquired by the Holcim Group of Switzerland in 2005.Following that, in 2015, Holcimand Lafarge merged to create Lafarge Holmic, the world's leading provider of construction materials and solutions. Being a part of this large group has aided ACC's

growth and the resultant technology sharing continues to help them stay ahead of the curve in the fast-paced Indian market.

1.3.2 ULTRATECHCEMENT

UltraTech Cement Ltd is India's biggest grey cement, ready-mix concrete (RMC), and white cement producer. It is also one of the world's leading cement manufacturers, and the only cementcompany (outside of China) with a capacity of more than 100 million tons in one country.



It has a total capacity of 116.8 million tons of grey cement per annum (MTPA). Ultratech Cement operates 23 integrated units (one outside India), 27 grinding units (four outside India),

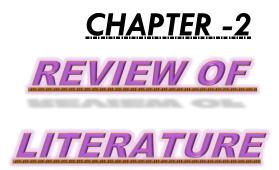
six bulk packaging terminals in India and one bulk packaging terminal in Sri Lanka, two white cement and putty units, and 100 RMC plants. It has operations in India, the United Arab Emirates, Bahrain, and Sri Lanka.

In the white cement segment, UltraTech goes to market under the brand name of Birla White. With a current capacity of 1.5 MTPA, it has two White Cement and wall care putty units. UltraTech is India's largest concrete producer, with more than 100 Ready Mix Concrete (RMC) plants in 41 cities. It also provides a range of special concretes to appeal to the needs of discriminating customers.

UltraTech created the UltraTech Building Solutions (UBS) concept to offer individual home builders a one-stop-shop solution for home construction. This is the country's first multi-categoryretail chain catering to individual home builders (IHBs). The aim of this initiative is to engage home builders at every point of the construction process, provide them with high-quality construction products and services, and help them finish their dream homes.

1.4 JUSTIFICATION OF THE TOPIC

This project will help the stakeholders in making various decisions regarding investment. Ratio Analysis helps to understand company's present profitability and future financials & operations. It will provide a comparative study of the performance of both the companies. The long term and short-term health of both the companies will also be studied and compared with the objective of helping the management of both the companies in recognizing the various methods in which their company's performance can be enhanced. It also helps in making effective control of the business.



2.1 International Reviews

(**Baran, Pastýr, & Baranová, 2016**) Financial analysis is a powerful method for fostering the decision-making of various stakeholders in today's volatile global environment, and it's an essential part of business monitoring. Financial analysis made it simple to identify the factors that had the greatest effect on the business. It aids the company in predicting future growth as well as the risk of bankruptcy.

(Houghton & Woodliff, 1987) The researchers used financial ratios to see if they could predict business failure in this study. Human Information Processing (HIP) and environmental predictability prediction were used to achieve this.

(Hasanaj & Kuqi, 2019) The main goal of this research is to identify, predict, and assess the best future economic conditions and company performance. The study's other goal is to analyze financial statements and provide information to financial managers so that they can make business decisions. The financial statement makes use of tools, analytical techniques, and necessary procedures for business analysis. It is a diagnostic tool for evaluating financing activities, investment activities and operational activities as well as an assessment tool for management decisions and other business decisions. The analysis of financial statements, respectively the analysis of the financial reports are used by managers, shareholders, investors and all other interested parties regarding the company's state.

(Farah Naz, 2016) Financial output primarily represents business sector outcomes and results over time, demonstrating the sector's overall financial health. It shows how effectively a company uses its capital to increase profits and wealth for its shareholders. This paper conducts athorough review of the financial results literature pertaining to Pakistan's cement industry. Profitability ratios, asset usage ratios, debt ratios, liquidity ratios, and the cash conversion cycle were used to assess the financial performance of the cement sector from 2006 to 2014.

The expected variable is Return on Investment (ROI), and the predictor variables are five ratio parameters. Except the leverage ratios the test analysis discovered that all parameters have a positive relationship with the dependent variable. To resolve the study's shortcomings in the future, the number of years considered should be expanded and other variables such as MVA, CAPM, and EVA should be reviewed for the research to analyze other variables which might influence financial results.

(**Delen, Kuzey, & Uyar, 2013**) This paper examines how financial ratios can be used to assess a company's performance. It aids in the identification of specific ratios that can accurately predict a company's performance. The researcher used a two-step data analysis approach, which included:

1) Using exploratory factor analysis (EFA) to determine underlying dimensions of financial ratios; and 2) Identifying the potential relationship between the firm's performance and financial ratios using predictive modeling methods. The researchers used four decision-tree algorithms to examine this relationship: CHAID, C5.0, QUEST, and C&RT.

(EL-Maude, 2016) The influence of capital structure on financial performance of businesses in the Nigerian cement industry is investigated in this research. A sample of four publicly traded firms was chosen from the study's population of seven companies. The post factor study design was used to examine the effects of long- and short-term debts on Return on Assets (ROA) and Return on Equity (ROE). The study concluded, however that businesses in the cement industry's performance is not optimized due to their inability to use debts in their capital structures. Finally, the paper suggests that cement companies should promote the use of long-term debt in their capital structures because it improves financial performance.

(Tanveer Bagh, 2016) The aim of this research was to investigate the influence of working capital management (WCM) on the performance of selected manufacturing companies listed on the Karachi Stock Exchange (KSE). Quantitative research techniques, such as correlation matrices and multiple regressions, secondary data, and purposive sampling, have all been devised. Inventory turnover (ITO), cash conversion cycle (CCC), average collection period (ACP), and average payment period (APP) have all been used as independent variables in the WCM (APP). The dependent variable was firm performance (FP), which included return on asset(ROA), return on equity (ROE), and earnings per share (EPS). WCM has an impact on the FP of chosen companies, according to the findings of the research. It will benefit students' academic, legal, and practical behavior. The conclusions of the study provided deeper insights into WCM methods and presented recommendations that improved the FP of the targeted companies

(Kumaraswamy, 2016) The current research aims to investigate the influence of working capital on the firm performance of cement manufacturing Gulf Cooperation Council (GCC) firms for theperiod 2008-2014 as an extension of previous literatures that proven the relationship between working capital and firm performance. Using linear regression models, four theories about working capital components were explored. The study discovered a positive relationship between inventory conversion period and profitability, as well as a negative relationship between average payment period and company profitability. According to the regression model, the most important considerations are average collection period and inventory conversion period, followed by average payment period. It demonstrates that the average collection period and high inventory levels have a significant impact on the profitability of GCC cement manufacturing companies.

(Mobeen Ur Rehman, 2013) The effect of running assets management on the profitability of the Pakistan cement industry is investigated in this paper. Secondly the study outlines the main factor that primarily determines working capital in the financials of the Pakistan cement sector. To manage a firm's liquid assets, or working capital management, and to achieve a desired level of profitability and risk, figures were collected from Annual Reports and a sample of ten Pakistani cement companies listed on the KSE from 2003 to 2002.

(**ZUBAIR ARSHAD, 2013**) The aim of this study is to determine the empirical influence of the working capital management and profitability of Pakistan cement industry. In this case, the researcher used a quantitative research approach to test a research theory. The study used rations from 21 listed cement companies on the Karachi stock exchange between 2004 and 2010.

The findings revealed that there is a considerable negative relationship between working capitalmanagement and company's profitability.

2.2 National Review

(Sharma, 2015) The purpose of this paper is to investigate the effectiveness and versatility of cement manufacturing companies in India. The effectiveness of the cement industry in India has been assessed using various data envelopment analysis (DEA) models. According to the major conclusions of the DEA analysis, 43 percent of businesses are found to be technically effective. Returns to scale results show that 14 companies are experiencing higher returns to scale, 12 are experiencing declining returns to scale, and the remaining 21 are experiencing constant returns to scale. The findings show that international firms are theoretically more efficient than domestic firms, and that large-scale firms are more scale efficient than small- and medium-scale firms due to economies of scale. The research emphasizes the importance of flexibility in inefficient firms' production processes in order to put their productivity up at par with that of efficient firms.

(**Bansal, 2013**) The purpose of this paper is to identify the factors that influence working capital requirements in the Indian cement industry. ACC Cement is a firm that is listed on both the NSE (National Stock Exchange) and the BSE (Bombay Stock Exchange) in India. For this research, data from the years 2000 to 2012 was used. WCR (working capital requirement) was used as the dependent variable, with growth in sales, company size, performance, operating cash flow, operating productivity, debt equity ratio, company indicator, and raw material price as the independent variables. It was discovered that the debt-to-equity ratio is the only factor that influences the working capital requirements of a company.

(**Bhayani, 2010**) The effectiveness of any company can be used to assess its profitability. Internal and external factors, such as the size of the business, liquidity management, expansion of the organization, expense component, and inflation rate, all have a significant impact on the firm's profitability. The purpose of this paper is to determine which variables are used to determine the profitability of the Indian cement industry. The study includes all listed cement companies operating in India from 2001 to 2008.Backward regression analysis was used on the study's variables to determine profitability. The study's findings show that liquidity, company age, operating profit ratio, interest rate, and inflation rate that plays a role in the profitability of the Indian cement industry.

(Panigrahi, 2017) The relationship between the effectiveness of working capital management and its various components, such as inventory, cash and bank balances, and various current liabilities. The goal of the research is to determine the efficiency and effectiveness of management in each working capital segment. Because the net concept of working capital has been widely adopted in this research, the management of both current assets and existingliabilities will be evaluated in due course. For the study, a sample list of 30 Bombay Stock Exchange (BSE) listed cement companies from various parts of India was chosen. The information relating to the nature of the business, size, age, state and area, business background, value of total assets, and annual financial statements of sample businesses for the period 2006 to 2015 was derived from the CMIE Prowess 4.0 database software. For the various statistical analyses necessary for this study, statistical software, SPSS 21.0 edition, is used. The existence of a relationship between working capital management and profitability, average receivable period, inventory conversion period, average payment period, and cash conversion cycle, which expresses working capital efficiency, has been investigated. Profitability and the number of days of accounts payables and inventory are found to have a negative relationship, but profitability and the number of days of accounts receivables have a positive relationship.

(Mrs.J.Dhivya, 2017) The cement industry in India is the world's second-largest consumer of the material. Cement firms have seen an 85 percent increase in net profit. With this enormous achievement, India's cement industry has contributed nearly 8% to the country's economic growth. ACC Limited is India's largest cement and concrete producer. With 17 modern cement factories, more than 40 ready mix concrete plants, 21 sales offices, and some zonal offices, ACC's activities are spread throughout the country. ACC has a distinguished track record of achievement in the areas of creative research, product development, and specialized consultancy. The research is focused on the ACC LIMITED's financial performance. The main goal is to examine the cement industry's financial performance, with main objectives also assessing the industry's profitability, liquidity, and operational position. The analysis is conducted using secondary data. The information was gathered from the company's annual report and balance sheet. The data was analyzed using tools such as ratio analysis and trend analysis. The study's findings mean that the company's liquidity and solvency are in good shape.

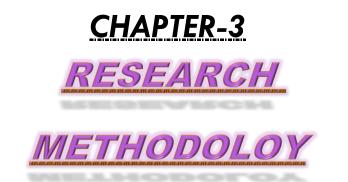
(**Damor, 2012**) The cement industry plays an important role in a country's growth and development. It provides the necessary infrastructure for the country's economic growth. Villages are home to more than 60% of our country's inhabitants. Roads, buildings, and other infrastructures provide opportunities for the large rural population to improve their economic status. There are many cement manufacturing companies that produce higher-quality cement. As a result, in the cement industry, there is a need for comparison. The profitability analysis of the cement industry provides a good picture of the company's ability to generate profit and its management. This "profitability analysis" paper covers a wide range of topics such as gross profit, net profit, return on investment, and return on capital employed, among others.

(M. Devi, 2017) After China, India has the world's second-largest cement industry. It contributes significantly to the employment, infrastructure, and housing sectors. By the financial year 2025, production capacity is expected to exceed 550-600 million tones per annum (MTPA). The authorchose two organizations for this research. Ultra Tech Cement is India's biggest cement company and one of the world's top cement producers. India Cement is the oldest and biggest cement manufacturing company in Tamil Nadu. They began producing cement in 1949 at their Sankar Nagar plant, which was capable of producing one lakh tons of cement per year. As a result, a comparative analysis was conducted. The Ultratech Cement Company's short-term solvency situation must be improved.

(**shah**, **2017**) The current research looked at the issues and future prospects of a few cement companies in India. For the inquiry, only secondary data was gathered from annual reports of cement industries and industry profiles. The study spans five years, from 2010-11 to 2014-15. This research focused solely on the company's financial issues. Statistical approaches such as Mean, S.D. (Standard Deviation), and F ANOVA are used to analyze accounting ratios.

(Sabarmati, 2016) The purpose of this paper is to investigate the impact of working capital management (WCM) on profitability of the Indian cement industry. It focuses on the effect of working capital on performance, taking into account a variety of factors that influence working capital management. The study, which is based on secondary data, is restricted to 24 Cement Industries from the Bombay Stock Exchange. Regression analysis was used to test six independent variables (CR, QR, WCTR, DTR, FATR, and ITR) and one dependent variable (ROI). The study's results show that WCM has a significant effect on selected predictor variables such as (CR, QR) on Profitability (ROI) and has a significant impact on WCM on P chosen by the cement industry in India for the study period.

(AL-Dalayeen, 2016) The Indian cement industry is the world's second largest, employing overa million people across the country. Because India's construction industry is heavily reliant on the cement industry, it contributes to the Indian economy. The financial performance of five main cement companies in India is examined in this paper. The data was collected from annual reports of cement firms from 2005-06 to 2014-15 and analyzed using one-way ANOVA as a statistical tool. The data analysis reveals that there is a considerable difference in the gross profit ratio, net profit ratio, current ratio, simple ratio, and debt equity ratio among chosen cement companies in India.



3.1 **OBJECTIVE**

This paper aims to evaluate the financial performance of selected cement company i.e. ACC and ULTRATECH for the period from 2016 to 2020. The following are the objectives of the study:

1. To analyze the profitability position of both the companies.

2. To analyze the liquidity position of both the companies.

3. To appraise the long-term solvency of the selected companies.

4. To help in comparative analysis that is inter firm and intra firm comparison.

3.2 RESEARCH HYPOTHESIS

There is no significant difference in financial performance of selected cement company.

3.3 SCOPE

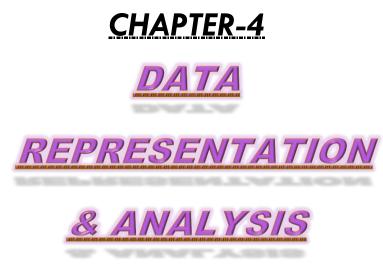
The current research has a very wide and broad scope. The scope of this report is restricted to profitability analysis, liquidity analysis, short-term financial strength analysis through working capital management, and long-term financial strength analysis through solvency ratios analysis. The current research focuses specifically on monetary issues. The present study did not cover non-monetary factors that could have a direct effect on the financial output of the cement industry and selected cement firms. Other financial issues such as capital budgeting, the effect of social, economical, and political conditions on the cement industry, the impact of government policies on trade and industry, and so on are not covered in this report.

3.4 LIMITATION

1. The cement industry was studied using secondary data from published reports and journal articles from 2016 to 2020. The information gathered from the above sources may not contain all of the necessary details. As a result, the current research would take into account all of the shortcomings that are inherent in the secondary data from financial reports.

2. The sample size for the current study is very small. Only two cement companies are included in the sample. Therefore, the limitation of the small sample is also applicable to the present study.

3. Different companies use the different business processes. The process of manufacturing may also be different. For the purpose of this study, it is assumed that all the companies engaged in cement production use the same business process. But in actual practice different companies adopt different business process therefore the conclusion derived from the present study may not be that accurate.



4.1 Data representation & Analysis

4.1.1 MEANING OF RATIO AND ACCOUNTING RATIO

Accounting ratio may be expressed as an arithmetical relationship between two accounting variables.

RATIO' is an arithmetical expression of relationship between two interdependent or related items. Ratios, when calculated on the basis of accounting information are called **ACCOUNTING RATIOS.**

4.1.2METHOD OF EXPRESSING ACCOUNTING RATIO

The analysis of financial statements can be presented by one of the following methods:

1. TERMS OF NUMBERS (Rates or in time)

According to this method, relationship between two figures is presented in terms of rates or in time ratio. For example, sales are Rs.100000 and stock is Rs. 20000, then it will be said that stock turnover is 5 times [100000/20000]

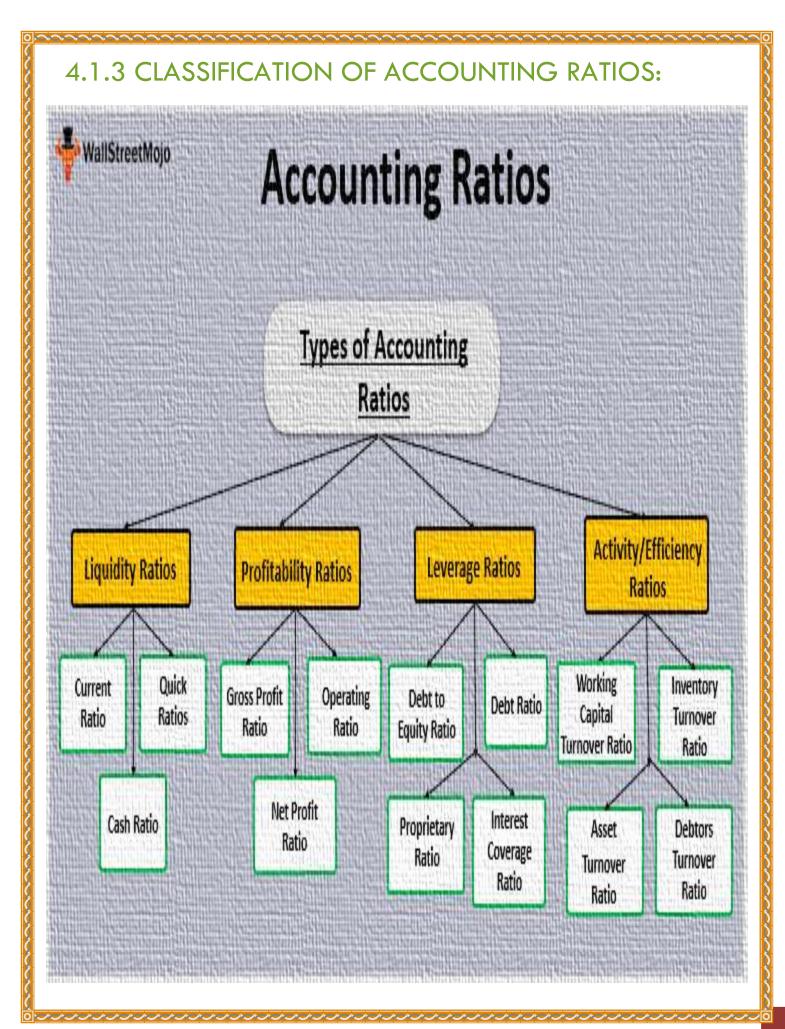
2. PERCENTAGE

If the quotient obtained by dividing one item by another is multiplied by one hundred, it becomes the 'percentage' form of expression. Fr example, if sale is 400000 and gross profit is 120000 then

Gross profit ratio will be 30% 120000/400000 ×100

1. PURE RATIO

In this form the relationship between two figures is derived by the simple division of onenumber by another. For example – If current asset is Rs. 800000 and current liability is Rs 400000, the relationship can be presented as 2:1[80000/40000]



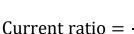
Classification of accounting ratios depends upon the objectives for which they are calculated. It may also depend upon availability of data, analysis of financial statements is made with a view to ascertain the efficiency and financial soundness of the company accounting ratio must be classified on the basis of profitability ratios, activity or performance or turnover ratios and financial ratios (i.e., liquidity ratios and solvency ratios).

1. LIQUIDITY RATIOS

Liquidity refers to the ability f a concern to meet its current obligations as and when they becomedue. It is essential of smooth conduct of business activities because if a concern has a poor liquidity position, it may not be able to make timely payments to the creditors and in effect will not be in a position to purchase goods or services on favorable terms. Liquidity ratios are calculated to measure the short-term financial soundness of the business. This ratio shows the ability of a business to pay off its short-term obligations i.e. current liabilities and short term provisions. This ratio is also an effective source to ascertain whether the working capital has been effectively utilized. Following ratios are calculated to determine the short-term liquidity of the business.

1.1 CURRENT RATIO

This ratio measures the relationship between current assets and current liabilities. This ratio judges whether the current assets are sufficient to meet the current liabilities of the business. This ratio is calculated on the basis of following formula.



Current liability

Current Asset

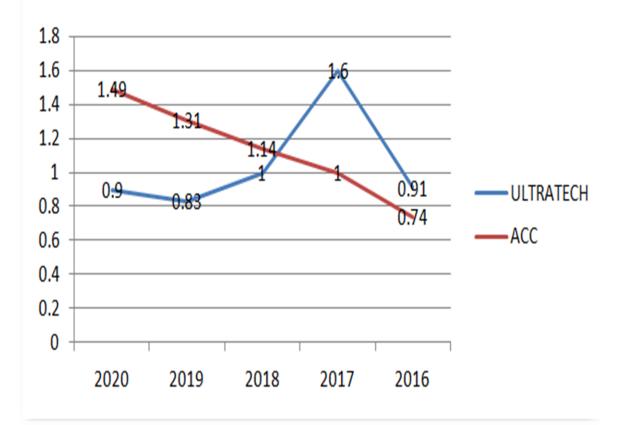
Significance/Rational

According to accounting principles current ratio 2:1 is considered an ideal ratio (bench mark) of the business. Current ratio is required to evaluate the ability of a business enterprise to meet its short-term financial obligation in time. It helps to assess the short-term financial position of the business. Higher the ratio, the greater will be the margin of safety and better will be the short-term solvency position of the business. If current ratio is less than its benchmark, then it indicates a lack of liquidity and shortage of working capital.

YEAR	2020	2019	2018	2017	2016
ULTRATECH	0.9	0.83	1	1.6	0.91
ACC	1.49	1.31	1.14	1	0.74

Comparative Analysis of Current Ratio of Selected Companies

Comparative analysis of current ratio of selected company



Ultratech

The short-term solvency position of the firm remains stable as the current ratio increased initially from 0.91 in 2016 to 1 in 2018 but then it declined to 0.9 in 2020.

Acc

The current ratio of the firm remained below the benchmark that is 2:1. But the increasing trend from 0.74 to 1.49 from year 2016 to 2020shows that the margin of safety of the firm has increased consistently and their short-term solvency position has also improved

Inter-firm: -

The short-term solvency position of ACC has been improving since 5 years since the current ratio has been regularly increasing from 0.74 to 1.49. On the other hand, the short-term solvency position of Ultratech remained stable since it increased initially in year 2017 but then came to same value in year 2020.

1.2 QUICK RATIO

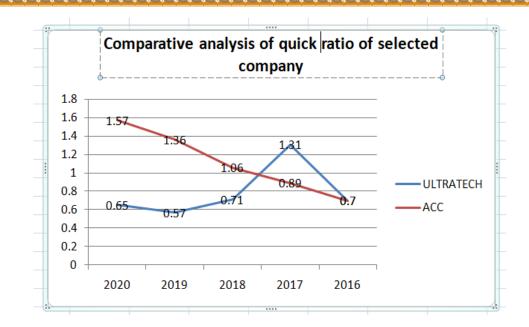
This ratio establishes relationship between liquid assets and current liabilities. This ratio is calculated for the better test of the short-term financial position of the company as compared to current ratio because in quick ratio, we take only those assets which can be easily and readily converted into cash. It can be calculated from the following formula.

 $ratio = \frac{\frac{Quick}{Current liability}}$

Significance/Rational

Generally, the benchmark of liquid ratio is 1:1 and it is said to be satisfactory, which means liquidassets are just equal to current liabilities. Hence, there can be no possibility of default in payment of current liability by the business concern. Higher ratio shows the better capacity of the business to meet its current obligations.

Comparative Analysis of quick Ratio of Selected Companies					
YEAR	2020	2019	2018	2017	2016
ULTRATECH	0.65	0.57	0.71	1.31	0.7
ACC	1.57	1.36	1.06	0.89	0.7



Interpretation:

Intra-firm:-

Ultratech

The quick ratio was highest in year 2017 i.e. 1.31 Which is higher than its benchmark which shows that the firm's short term solvency position was better than satisfactory in this year. But in other 4 years the short term solvency position was below satisfactory level.

Acc

The quick ratio of company has increased from 0.7 to 1.57 from year 2016 to 2020 which shows that company has regularly improved their capacity to meet their short-term obligations.

The quick ratio of ACC of satisfactory as it increased regularly in past 5 years and was above the benchmark in year 2020.

But the performance of Ultra tech was below satisfactory level as it increased in year 2017 and was even above benchmark but then declined every year continuously.

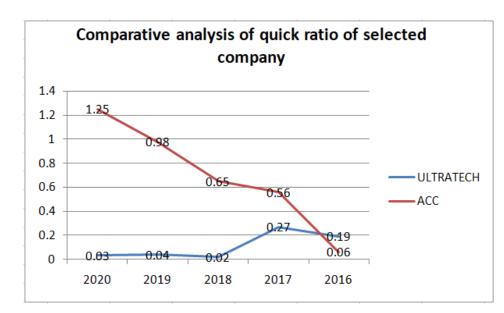
1.3 ABSOLUTE LIQUID RATIO

This ratio is also known as 'SUPER QUICK RATIO' and establishes relationship between absolute liquid assets and current liability. It is calculated by using following formula

Absolute liquid ratio:- cash and bank blance current liability

This ratio is calculated to analyze the short term solvency or financial position of the firm. Anabsolute liquid ratio of 0.5:1 is considered as ideal ratio.

Comparative Analysis of Absolute liquid Ratio of Selected Companies						
YEAR	2020	2019	2018	2017	2016	
ULTRATECH	0.03	0.04	0.02	0.27	0.19	
ACC	1.25	0.98	0.65	0.56	0.06	



Interpretation: Intra-firm:-

Ultratech

The super quick ratio initially increased from 0.19 to 0.27 in year 2016 to 0.27 in 2017 but then it decreased continuously and reached 0.03 in 2020. This shows that the financial position of company has retarded.

ACC

The super quick ratio of company has increased from 0.06 to 1.25 from year 2016 to 2020 which is above than the ideal ratio this shows that the financial position of company has continuously improved.

Inter-firm: -

The financial position of Ultratech remained unassertive as its super quick ratio remained less than benchmark. On the other hand, the financial position of ACC has shown positive growth as its super quick ratio has increased every year and reached 1.25 which was above than the ideal ratio

1.4 CASH RATIO:

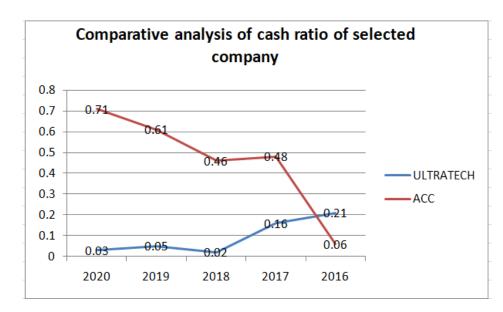
The cash ratio is a measure of a company's liquidity and it is defined as the ratio of company's cash and bank balance to its current assets. Following is the formula for calculating cash ratio

Cash ratio =	(cash and bank blance)
Casii Ialio –		Crrent Asset

Significance/Rational

The cash ratio is a liquidity ratio that assesses a company's ability to repay short-term debts with liquid assets. Higher cash coverage ratio indicates that the business is more liquid and can fundits debt more easily. This ratio is especially important to creditors because they want to ensure that their loans will be repaid.

Comparative Analysis of Cash Ratio of Selected Companies					
YEAR	2020	2019	2018	2017	2016
ULTRATECH	0.03	0.05	0.02	0.16	0.21
ACC	0.71	0.61	0.46	0.48	0.06



Interpretation:

Intra-firm:-

Ultratech

The cash ratio has decreased from 0.21 in 2016 to 0.03 in 2020 which indicates that the company's ability to meet its short-term debts have decreased.

ACC

The cash ratio of company has increased from 0.06 to 0.71 from year 2016 to 2020 which shows that company's ability to meet its short-term debts have increased.

Inter-firm:-

The cash ratio of Ultratech has decreased every year on the other hand the cash ratio of Acc has increased every year which shows that ACC is more liquid than Ultratech and Acc is capable of funding its debts properly.

2 PROFITABILITY RATIOS

Rearing profits is one of the major objectives of every business concern because efficiency of any business is measured by profitability. A firm must earn sufficient profits in relation to the capital employed by it. Profitability is a main element for survival of every business and this ratio helps in explaining the overall efficiency of the business concern. ". On the whole profitability of a business enterprise is an important measurement of its operational efficiency, which, to owners a measure of worth of their investments; to the creditors, the margin of safety; to employees, a base of proper wages and facilities; to customers, a hint to demand for price cuts and better quality and finally to an enterprise, an easy source of finance for expansion. These ratios are generally calculated in the terms of percentage. Some important profitability ratios are explained below.

2.1 GROSS PROFIT RATIO

This ratio empresses the relationship of gross profit to the net revenue from operations. This ratioshows the margin of profit on net revenue from operation. It is calculated with the help of following formula.

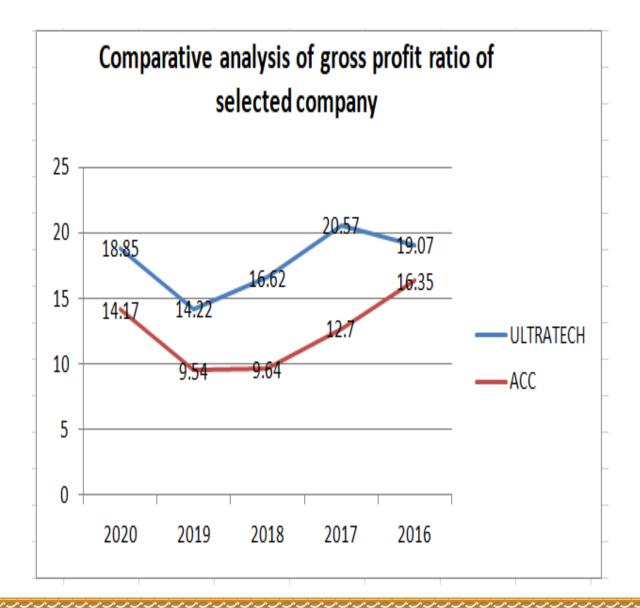
GROSS PROFIT RATIO= $\frac{gross \ profit*}{R.F.O}100$

Significance/Rational

Gross profit ratio shows the margin of property on revenue from operations. It helps to determine the efficiency of trading activities and facilities the management to estimate margin of profit which would be left over to meet the expenses other than direct expenses. That ratio is reliable guide for fining selling prices. Higher the ratio, better is the position of a business concern, where as a decline in the ratio should be given due attention and should be investigated property. If gross profit ratio is tower than the organization's own standards, then it will affect the financial position of that concern which can prove a danger to the business.

6	2016	2017	2018	2019	2020	YEAR
)7	19.07	20.57	16.62	14.22	18.85	ULTRATECH
35	16.35	12.7	9.64	9.54	14.17	ACC

Comparative Analysis of Gross Profit Ratio of Selected Companies



Intra-firm:-

Ultratech

The gross ratio of company has decreased from 19.07 in 2016 to 14.22 in 2019 and then increased to 18.85 in 2020, this shows that efficiency of the company remains same after some ups and downs.

Acc

The gross ratio of company initially decreased from 16.35 in 2016 to 9.54 in 2019 which shows that the efficiency of company has decreased. But then it increased again to 14.17 in 2020 so the efficiency of company has increased again but it is far lower than ideal ratio.

Inter-firm

For both Ultratech and ACC the ratio initially increased but then came to same value this shows that there was negligible difference in the efficiency of company.

Although Ultratech had better performance than ACC.

2.2 NET PROFIT RATIO

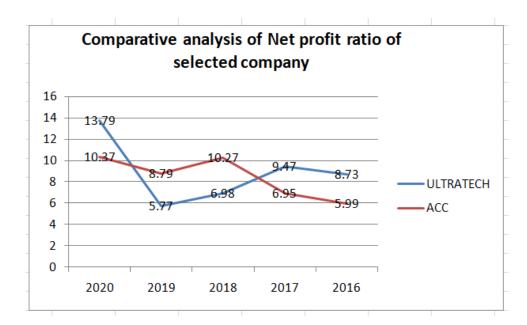
Net profit ratio establishes relationship between net profit and revenue from operations. We ascertain net profit after deducting indirect expenses and adding indirect incomes from gross profit. In other ways, net profit generally refers to the net profit after tan. It is calculated by the following formula.

Net Profit ratio = $\frac{\text{Net profit}}{\text{R.F.O}} * 100$

Significance/Rational

Net profit ratio shows the net result of operational activities of the business and it shows the net profits margin in the relation to revenue from operations. This ratio is more significant from investor's point of view because it reflects the overall efficiency of the business. Higher the ratio, better and secured the position of the firm.

Comparative Analysis of Net Profit Ratio of Selected Companies							
YEAR	2020	2019	2018	2017	2016		
ULTRATECH	13.79	5.77	6.98	9.47	8.73		
ACC	10.37	8.79	10.27	6.95	5.99		



Intra-firm:-

Ultratech

The net profit ratio of company was 8.73 in 2016 and 13.79 in 2020 which shows that overall efficiency of company has increased although there was decline in ratio in the year 2018 and 2019 but it increased again in 2020.

ACC

The net profit ratio of company just doubled from 2016 to 2018 that is from 5.99 to 10.27 it shows that company's overall efficiency has increased. And it remained same in 2020 despite of some decline in year 2019.

Inter firm

The net profit ratio of both the companies has increased but the performance of Ultratech was better than ACC.

2.3 OPERATING NET PROFIT RATIO

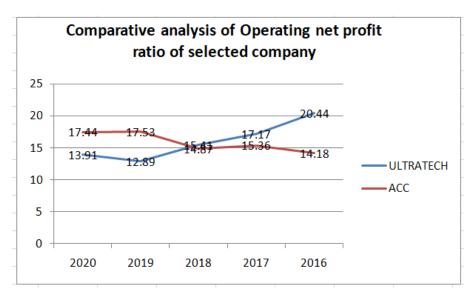
This ratio establishes relationship between operating net profit and revenue from operations. This ratio is calculated to know the operational efficiency of the business. We use the following formula for calculating operating profit.

Operating Profit ratio = $\frac{\text{Operating profit}}{\text{R.F.O}} *100$

Significance: -

This ratio shows the entire operating activities of a business. Decrease in this ratio indicates managerial inefficiency and excessive operating expenses. In same way, increase in the ratio shows the better performance of business or managerial efficiency. It is very useful for inter firm as well as intra firm comparison.

Comparative Anal Selected Companie	-	Operatir	ng net	profit	Ratio of
YEAR	2020	2019	2018	2017	2016
ULTRATECH	13.91	12.89	15.41	17.17	20.44
ACC	17.44	17.53	14.87	15.36	14.18



Intra-firm:-

Ultratech

The operating net profit ratio of company has decreased from 20.44 in 2016 to 13.91 in 2020. It shows that operating expenses of company has increased and managerial efficiency has decreased.

ACC

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The operating net profit ratio of company has changed from 14.18 to 17.44 from year 2016 to 2020. This shows that managerial efficiency of company has increased over time and operating expenses of company have also decreased.

Inter-firm: -

The operating net profit ratio of Ultratech has decreased over 5 years on the other hand the operating net profit ratio of ACC has increased this implies that ACC has more managerial efficiency than Ultratech and operating expenses of ACC are also less than Ultratech.

3.TURNOVER RATIOS

This ratio measures the efficiency of business regarding utilizing or managing available resources of the company. Since, these ratios relate to the use of assets for profits through turnover that is why, they are called turnover ratios. In this ratio, we study the relationship between two variables, out of which one is from statement of P/L and another from balance sheet. That is why, it is called composite ratio. These ratios are also called as 'activity ratios' or 'performances ratio'. The main objective of this ratio is to judge the work performance of the enterprise and effectiveness of managerial decisions. In other words, these ratios help to evaluate how well facilities and services available at the disposal of the firm are being used or to measure the effectiveness with which a firm uses the resources as its disposal and implements its purchase, sales and are expressed in integers or times or rate of turning over or rotation.

Higher turnover ratio means better utilization of assets which reflects higher efficiency and profitability. The results of these ratios are expressed in times rather than in percentage. Moreover, turnover ratios are generally calculated on the basis of revenue from operations or cost of revenue from operations.

3.1 INVENTORY TURNOVER RATIO

This ratio indicates no. Of times inventory is replaced during the year it shows the relationship between cost of revenue from operation and average inventory. This ratio is also called as merchandised turnover ratio. This ratio can be calculated by following formula

Inventory turnover ratio = Cost of goods sold Average Inventory

Significance/Rational

The main objective of ratio is to judge the frequency of conversion of stock of finished goods into revenue from operation so that is the reason; liquidity can also be measured with the help of this ratio.

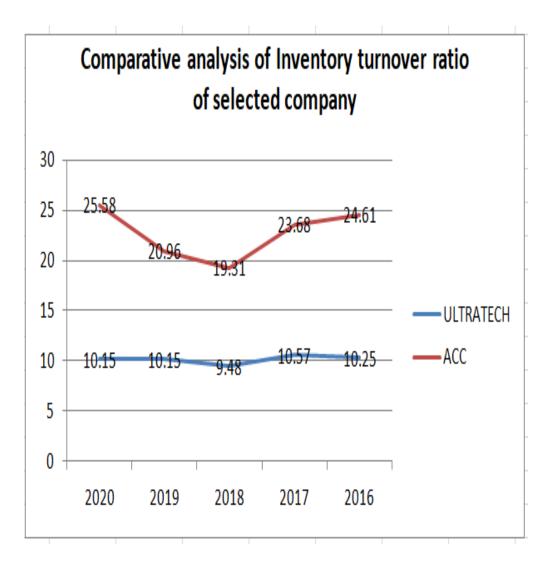
Higher the ratio, the better will be the position of the business wherever lower turnover ratio indicates that the business is not selling its stock quickly, it is kept ideal in the go down.

It should also be remembered that it is not necessary that a high inventory turnover ratio is always good because it may be due to sale of goods at a low margin of profit and due to over trading. It creates the shortage of working capital also.

Hence, there should be an optimum inventory turnover ratio for the purpose of adequate workingcapital to have reasonable profit margin for the business.

Usually inventory turnover ratio between 5 and 10 is considered good for most of the industries as it indicates that the selling and restocking of inventory is done every 1-2 months.

Comparative Analysis of Inventory Turnover Ratio of Selected Companies							
YEAR	2020	2019	2018	2017	2016		
ULTRATECH	10.15	10.15	9.48	10.57	10.25		
ACC	25.58	20.96	19.31	23.68	24.61		



Intra-firm:-

Ultratech

The inventory turnover ratio of company was 10.15 in 2020 from 10.25 in 2016 despite of some up and downs over years. But having this ratio is considered as good as it is neither too high nor too low. This indicates that the company is selling inventory within reasonable time.

ACC

The inventory turnover ratio of company has decreased from 24.61 to 19.31 from 2016 to 2018 then increased to 25.58 in 2020. The ratio of company is higher than the ideal ratio that is 5 to 10 which shows that the company is selling their inventory at low margin of profit.

Inter-firm: -

The position of Ultratech is better than ACC as the ratio of Ultratech is close to good inventory ratio which shows that inventory is sold and restocked under reasonable time on the other hand ratio of ACC is extensively high than the ideal ratio.

3.2Trade Receivable Turnover Ratio

This ratio establishes the relationship between trade receivables and credit revenue from operations. This ratio is also known as debtor turnover ratio. It shows the speed with which debtor and bill receivables are converted into cash. This ratio tells the liquidity of

	Net credit sales
Trade receivable	turnover ratio =
	Average Receivables

trade receivables of a business concern. This ratio is calculated with the help of following formula

Note:

- 1. Credit revenue from operation is given separately or it may be found out through difference between total revenue from operation and cash revenue from operation.
- 2. Credit revenue from operation may also be calculated through debtor's account
- 3. In case of newly started business debtor, bill Receivables in the beginning is not available so debtor and bill receivables at the end will be supposed to be the average trade receivables.

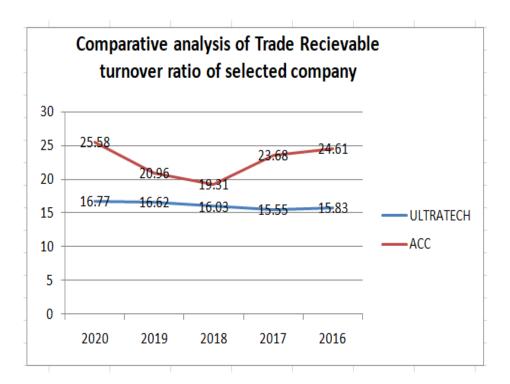
Significance/ Rational

This ratio is very helpful for knowing the efficiency with which debts are collected during the year. It will be in the interest of the business, if the ratio is higher which will indicate that debts are collected quickly. It will reduce the risk bad debts which will result in lower expenses of collection. So, higher the ratio indicates that credit policy of the business concern is efficient. No ideal standard of this ratio is fixed. So business concern should establish its own standard and can be evaluated by comparing trade receivable turnover ratio of one year with other.

NOTE: Trade receivables turnover ratio is also helpful to know the debt collection period which can becalculated by the following formula

Debt collection period = Average Receivables*/Net Credit sale (365 days or 12 months)

Comparative Analysis of Inventory Turnover Ratio of Selected							
Companies							
YEAR	2020	2019	2018	2017	2016		
ULTRATECH	16.77	16.62	16.03	15.55	15.83		
ACC	25.58	20.96	19.31	23.68	24.61		



Intra-firm:-

Ultratech

The trade receivable turnover ratio of company has increased from 15.83 in 2016 to 16.77 in 2020 this shows that company's efficiency with which debts are collected is improved over years.

ACC

The trade receivable turnover ratio initially decreased from 24.16 in 2016 to 20.96 in 2019 and then increased to 25.58 in 2020this shows that the company is collecting its debts quickly than previous years.

Inter-firm: -

The trade receivable turnover ratio of ACC is more than Ultratech this shows that ACC is more efficient than Ultratech and is collecting its debts more quickly.

3.3 Working Capital Turnover Ratio

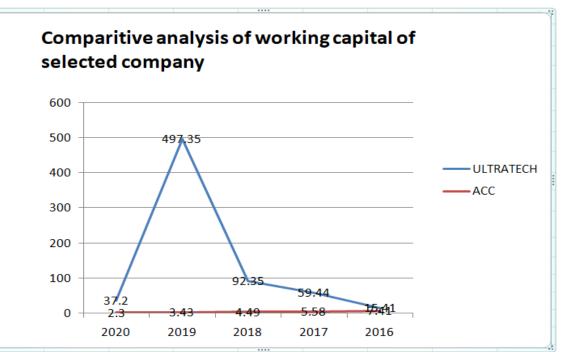
This ratio shows the no. Of times working capital is turned over in a stated period. This ratio measures the relationship between net working capital and net revenue from operation. This ratio indicates the efficiency in the utilization of short term funds in making the revenue from operations. The following formula is used to measure this ratio

Working capital turnover ratio= $\frac{net \ sales}{working \ capital}$

Significance/Rationale-

This ratio is very significant for non-manufacturing concerns where working capital is more than the fixed asset. It reflects the efficiency in the utilization of working capital in generating revenue. This ratio must be average. If this ratio is very high, it shows overtrading and the business concern is doing its business with very little working capital. On the other hand, a very low ratio indicates under trading and the business concern is keeping excessive working capital than the require dhows the utilization of total current assets rather than any particular asset like inventory

Comparative Ana selected company	•	working	capital	turnover	ratio of
YEAR	2020	2019	2018	2017	2016
ULTRATECH	37.2	497.35	92.35	59.44	15.41
ACC	2.3	3.43	4.49	5.58	7.41



Intra-firm:-

Ultratech

The ratio has increased from 15.41 in 2016 to 497.35 in 2019 and then decreased to 37.2 in 2020 this shows that the company was overtrading in the years in which ratio was excessively high and then company improved themselves in utilizing their working capital effectively.

ACC

The working capital turnover ratio of company has decreased from 7.41 in 2016 to 2.3 in 2020 this shows that company's efficiency is utilizing their short-term funds have decreased.

Inter-firm: -

Both ACC and Ultratech didn't performed well as Ultratech ratio is extensively high and ACC's ratio is extremely low which shows that one is overtrading and other is under trading.

4. SOLVENCY RATIOS

This ratio acts like tool with management to analyze the ability of the business enterprise to survive in the long run. Solvency means the ability of the business to repay its outside liabilities. Solvency ratios measure the relationship between internal equities to the test the long-term solvency of a company. For this purpose, following ratios can be calculated.

4.1 DEBT TO EQUITY RATIO:

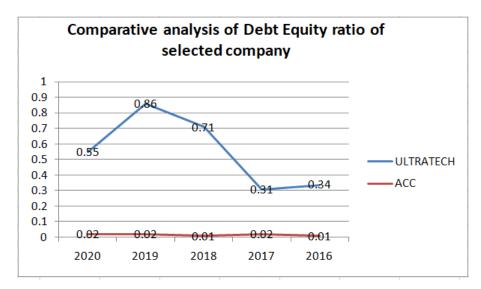
This ratio is calculated to judge the long-term financial position of the business. This ratio establishes relationship between borrowed fund and owner's capital. This ratio is also known as external/ internal equity ratio. This ratio can be calculated by the following formula.

Debt to Equity ratio = $\frac{long \ term \ borrowing \ /debts}{shareholder \ fund}$

Significance/Rational

Generally, debt equity ratio 2:1 is considered safe. But in modern time, debt ratio 1:1 is preferred safe. A high debt equity ratio is a sign of danger because it indicates that more funds are invested in the business by the long-term lenders or the owners are employing relatively less money of their own. The lower debt equity ratio better will be the long-term solvency position of the business. However, it provides safety margin and protection to the creditors.

Comparative Analysis of Debt equity Ratio of Selected Companies						
YEAR	2020	2019	2018	2017	2016	
ULTRATECH	0.55	0.86	0.71	0.31	0.34	
ACC	0.02	0.02	0.01	0.02	0.01	



Intra-firm:

Ultratech

The debt-to-equity ratio has changed from 0.34 in 2016 to 0.55 in 2020 despite of some ups and downs in between. Overall, we can say that long term solvency position is not improved as the ratio has increased.

ACC

The debt-to-equity ratio of company has changed from 0.01 to 0.02 over years this shows that long term solvency position of company remained more or less same.

Inter-firm: -

ACC has comparatively lower ratio than Ultratech which implies that ACC has better long-termsolvency position than Ultratech and ACC is employing more capital of its own.

4.2 TOTAL ASSETS TO DEBT RATIO

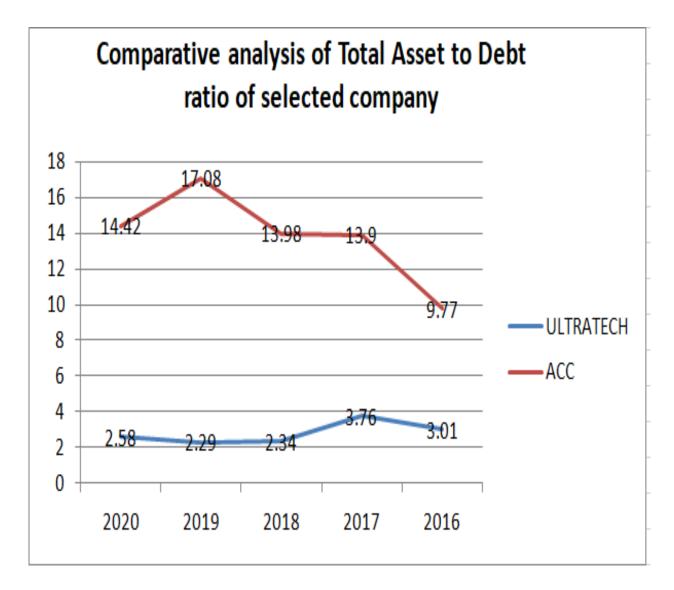
This ratio represents the relationship between total assets and long-term debts. This ratio can becalculated from the following formula.

Total assets to debt ratio $=\frac{Total \ assets}{Long \ term \ debt}$

Significance/Rational

This ratio is of greater importance to the creditors and investors in a business because the primary objective of computing the ratio is to know the rate of external funds in financing. A higher ratio is a healthy sign because it provides security to the lenders for providing long term loans to the business. On the other hand, the low ratio is even alarming for creditors and indicating a risky position due to insufficient assets for long term obligations in business depends largely on external loan for its existence. Hence, a fine balance ratio is desirable for the company.

Comparative Analysis of	Total asset	to Debt F	Ratio of Selec	cted Compa	inies
YEAR	2020	2019	2018	2017	2016
ULTRATECH	2.58	2.29	2.34	3.76	3.01
ACC	14.42	17.08	13.98	13.9	9.77



Interpretation: Intra-firm: -

Ultratech

The total asset to debt ratio has reduced from 3.01 in 2016 to 2.58 in 2020 this shows that there was marginal reduction in security provided to long term lenders.

ACC

The ratio has changed from 9.77 in 2016 to 14.42 in 2020 this shows that the company has improved themselves in providing security to long term lenders.

Inter-firm: -

The ACC has performed better than Ultratech as it succeeds in providing more security to their long-term lenders which is a healthy sign for any business concern.

4.3 PROPRIETARY RATIO

This ratio shows the relationship between proprietor's fund and total assets. This ratio can be calculated from the following formula: -

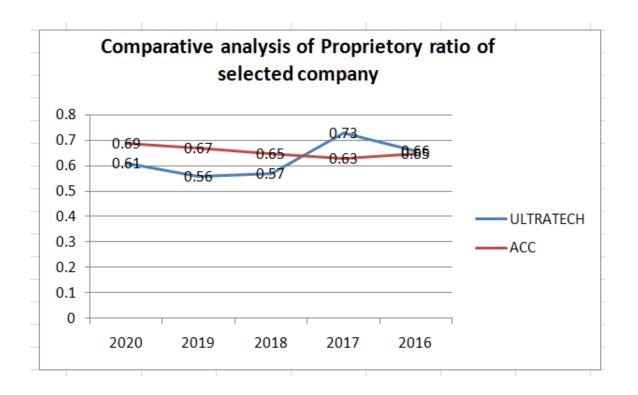
 $Proprietary = \frac{Shareholder fund}{Total assets}$

Significance/Rational

This ratio shows the financial position of the company, it is of great important to the investors because a high percentage of shareholders fund shows that there is relatively little danger of winding up. Higher the ratio the greater long-term stability of the company.

A lower ratio is not preferred because may suffer a huge loss in the event of company's liquidation. Therefore, a proprietary ratio must be above 50% and a ratio even at this point is the sign of alarming.

Comparative Analysis Proprietary Ratio of Selected Companies							
YEAR	2020	2019	2018	2017	2016		
ULTRATECH	0.61	0.56	0.57	0.73	0.66		
ACC	0.69	0.67	0.65	0.63	0.65		



Intra-firm:-

Ultratech

The proprietary ratio of company remained more or less same in 2016 and 2020 i.e. 0.6 this shows that company long term stability remained more or less same over these 5 years.

ACC

The ratio changed from 0.65 in 2016 to .69 in 2020 implies there is very less improvement incompany's long term stability position.

Inter-firm:-

Both ACC and Ultratech have performed same as their ratios are same. Both have experienced some up and downs but could not succeed in improving their position.

4.2 PROFITABILITY RATIOS BASED ON INVESTMENTS

The overall profitability or efficiency of the business can be measured in the terms of profits related to investments made in the business. The main ratios measuring overall profitability are as follows:

4.2.1 RETURN ON INVESTMENT OR RETURN ON CAPITAL EMPLOYED OR YELD ON CAPITAL RETURN

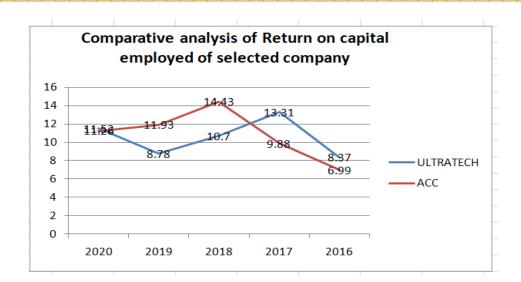
This ratio measures the relationship between profit before interest & tan & capital employed by abusiness enterprise. This is one of the most important ratios of measuring of overall utilizations of funds by business concern. This ratio is generally expressed in terms of percentage. Higher theratio, the better will be the position of the business. This ratio can be calculated by following formula.

 $ROI = \frac{Net \ profit \ before \ interest \ And \ tax}{Capital \ Employed} * \ 100$

Significance/Rational

This ratio is helping in judging the overall efficiency & profitability of an enterprise. This ratio is also considered good for inter firm & intra firm comparison

Comparative Analysis of Return on capital employed of Selected							
Companies							
YEAR	2020	2019	2018	2017	2016		
ULTRATECH	11.52	8.78	10.7	13.31	8.37		
ACC	11.26	11.93	14.43	9.88	6.99		



Intra-firm:-

Ultratech

The ratio has changed from 8.37 in 2016 to 11.52 in 2020 despite of some up and downs but this shows that overall efficiency and profitability of company has increased.

ACC

The ratio has changed from 6.99 in 2016 to 11.26 in 2020 which shows that overall efficiency and profitability of company has improved.

Inter-firm: -

Ultratech has improved from 8.37 to 11.52 whereas ACC has improved from 6.99 to 11.26 so his implies that ACC has performed better than Ultratech.

4.2.2 RETURN ON EQUITY (ROE)

Return on equity capital is very important from the view of equity shareholders because dividendon equity shares depend upon the profit available for equity shareholders. This ratio is also known as 'RETURN ON OWNERS EQUITY' and can be calculated by following formula

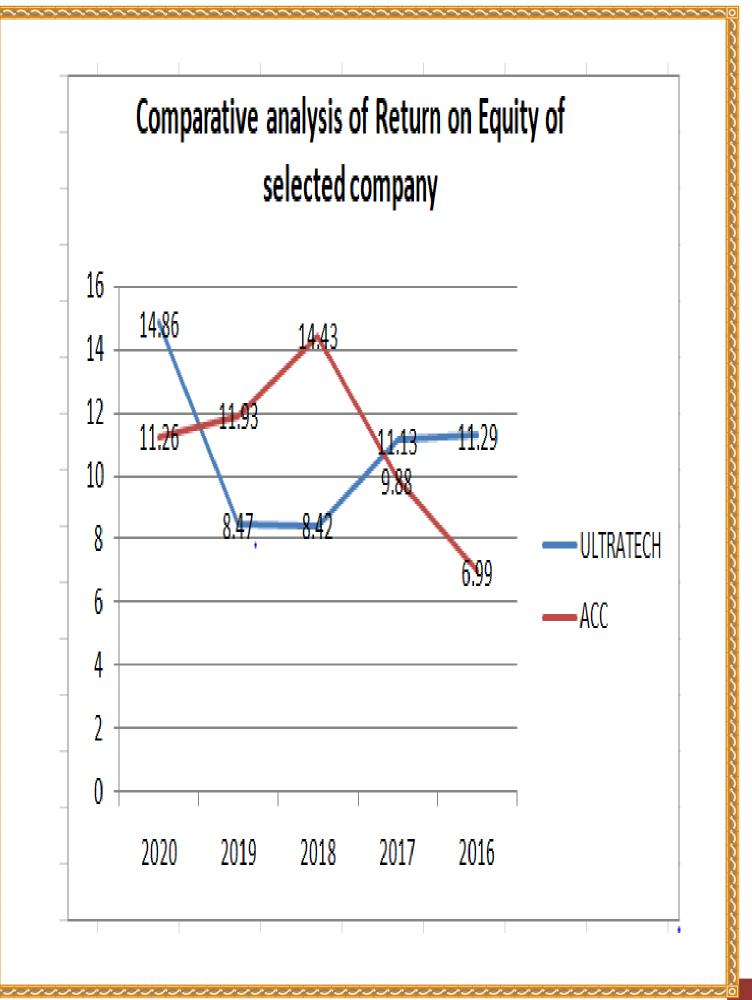
RETURN ON EQUITY = $\frac{\text{Net profit after Interest and Tax}}{\text{Equity share capital+reserves and surplus}} * 100$

Significance/Rational

The return on investment (ROI) is a metric that calculates both profit and efficiency. A rising ROE means that a corporation is earning more income by consuming less capital. It also reveals how well a company's management handles shareholder assets.

A return on equity (ROE) is an indicator of management's ability to produce revenue from the equity allocated to it, similar to return on capital. ROEs of 15–20 percent are generally regarded as satisfactory. In addition to other financial ratios, ROE is a consideration in stock valuation.

Comparative Analysis of Return on Equity of Selected Companies							
YEAR	2020	2019	2018	2017	2016		
ULTRATECH	14.86	8.47	8.42	11.13	11.29		
ACC	11.26	11.93	14.43	9.88	6.99		



Intra-firm:-

Ultratech

The ratio has changed from 11.29 in 2016 to 14.86 in 2020 this shows that investors capital isreinvested effectively.

ACC

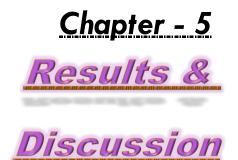
The ratio has changed from 6.99 in 2016 to 11.26 in 2020 this implies that the company has improved themselves in reinvesting the investor's capitals effectively.

Inter-firm:-

The return on equity ratio of Ultratech is higher than ACC which implies that a company is earning more income by consuming less capital. It also reveals how well a company's management handles shareholders capital.

4.3 Hypothesis Testing

VARIABLE	DF	t Stat	P(T<=t) two-tail	Result
Current Ratio	8	-0.46175303	0.65655509	Not Significant
Quick Ratio	8	-1.594979212	0.149383192	Not Significant
Absolute liquid ratio	5	-2.83863882	0.036304419	Significant
Cash Ratio	5	-3.15743797	0.025167521	Significant
Gross Profit Ratio (%)	8	3.131450391	0.013984611	Significant
Net Profit Ratio (%)	7	0.290762528	0.389829442	Not Significant
Net Operating Profit Ratio %	6	0.058796922	0.955023213	Not Significant
Inventory Turnover Ratio	4	-10.7456943	0.000425154	Significant
Trade Receivable Turnover Ratio	4	-5.59346767	0.005013284	Significant
working capital Turnover Ratio	4	3.621136622	0.022334667	Significant
Debt Equity Ratio	4	5.089988629	0.007031512	Significant
Proprietors Ratio	5	-0.969252053	0.376935247	Not Significant
Total Assets to Debt Ratio	4	-9.177915659	0.000782639	Significant
Return On Capital Employed (%)	7	-0.237548969	0.819033843	Not Significant
Return On Equity (%)	8	-0.037614534	0.970916708	Not Significant



5.1 Major Findings

- 1. Ultratech cement and Acc cement has strong liquidity position.
- 2. Acc cement is very much efficient in utilizing its assets. It has the lowest level of inventory days (on an average 17 days).
- 3. The long-term stability of both companies remained more or less same over these 5 years. This implies that there is very less improvement in company's long term stability position.

4. The companies earn adequate profit during the study although the performance of ULTRATECH was far better than ACC.

5. From the analysis it has been cleared that the short-term solvency position of ULTRATECHLTD. is not satisfactory during the period under study.

5.2 Discussions & Suggestions

- 1. Investors should analyze the financial statements first in order to make investment decision.
- 2. Companies should focus more in efficiency and asset utilizations.
- 3. A rational investor should invest in Ultratech cement ltd. and Acc ltd. first than they should invest in any other company.
- 4. A company can earn more profit by increasing its sales and controlling its cost.

5. Management is able to identify weak points and enforce corrective measures in order toprogress more.

5.3 Conclusion

In India the cement sector is one of the most important manufacturing industries. They are assisting in the construction of the country's infrastructure. Cement companies make a significant contribution to India's economy. These businesses have created employment opportunities. These companies' goods are fully consumed in India. Furthermore, they are exporting their commodity to other nations. They are gaining valuable foreign currency for the nation in this manner. An investor should first examine the financial statements before investing in these cement firms. They should be aware of the accounting climate as well as industry standards. Following that, they should assess the corporations' past and future results.



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ACC	Previous Years »				
Consolidated Balance	in Rs. Cr				
Sheet					
	Dec 20	Dec-19	Dec-18	Dec-17	Dec-16
	12 MThs	12mths	12mths	12mths	12mths

EQUITIES AND LIAB					
SHAREHOLDER'S FU	INDS				
Equity Share Capital	187.99	187.99	187.99	187.99	187.99
Total Share Capital	187.99	187.99	187.99	187.99	187.99
Reserves and Surplus 12,511.14		11,355.78	10,343.91	9,167.86	8,453.53
Total Reserves and Surplus	12,511.14	11,355.78	10,343.91	9,167.86	8,453.53

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Total Shareholders Funds	12,699.13	11,543.77	10,531.90	9,355.85	8,641.52
Minority Interest	3.24	3.16	3.03	2.88	2.78
	1				
NON-CURRENT LIAB	ILITIES				
Long Term Borrowings	83.98	0	0	0	0
Deferred Tax Liabilities [Net]	394.79	655.72	674.57	551.56	559.35
Long Term Provisions	214.83	235.1	140.29	142.79	131.7
Total Non-Current Liabilities	693.6	890.82	814.86	694.35	691.05
CURRENT LIABILITIE	<mark>S</mark>				
Trade Payables	1,422.23	1,474.98	1,926.26	1,813.74	1,260.20
·	1,422.23 3,366.16	1,474.98 3,199.86	1,926.26 2,752.60	1,813.74 2,927.73	1,260.20 2,183.94
Other Current Liabilities					
Other Current Liabilities Short Term Provisions	3,366.16	3,199.86	2,752.60	2,927.73	2,183.94
Trade Payables Other Current Liabilities Short Term Provisions Total Current Liabilities Total Capital And Liabilities	3,366.16	3,199.86 23.39	2,752.60 27.3	2,927.73 51.19	2,183.94 607.04
Other Current Liabilities Short Term Provisions Total Current Liabilities Total Capital And	3,366.16 15.87 4,804.26	3,199.86 23.39 4,698.23	2,752.60 27.3 4,706.16	2,927.73 51.19 4,792.66	2,183.94 607.04 4,051.18
Other Current Liabilities Short Term Provisions Total Current Liabilities Total Capital And Liabilities	3,366.16 15.87 4,804.26 18,200.23	3,199.86 23.39 4,698.23	2,752.60 27.3 4,706.16	2,927.73 51.19 4,792.66	2,183.94 607.04 4,051.18
Other Current Liabilities Short Term Provisions Total Current Liabilities Total Capital And Liabilities	3,366.16 15.87 4,804.26 18,200.23	3,199.86 23.39 4,698.23	2,752.60 27.3 4,706.16	2,927.73 51.19 4,792.66	2,183.94 607.04 4,051.18

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Intangible Assets	175.87	34.27	37.42	40.03	13.32
Capital Work-In-Progress	548.11	445.67	397.78	269.25	261.03
Fixed Assets	7,232.36	7,456.83	7,470.38	7,533.74	7,760.77
Non-Current Investments	129.27	116.18	104.1	94.86	88.13
Long Term Loans and Advances	135.91	143.76	169.14	222.59	984.94
Other Non-Current Assets	2,243.87	1,869.07	1,612.32	1,324.06	483.05
			-	-	
Total Non-Current Assets	9,751.60	9,601.41	9,371.51	9,190.82	9,316.89
CURRENT ASSETS	0	0	0	0	1,598.87
	0 901.27				
Current Investments Inventories	901.27	1,141.93	1,679.39	1,404.78	1,224.63
Current Investments					
Current Investments Inventories	901.27	1,141.93	1,679.39	1,404.78	1,224.63
Current Investments Inventories Trade Receivables	901.27	1,141.93	1,679.39	1,404.78	1,224.63
Current Investments Inventories Trade Receivables Cash And Cash	901.27 451.41 6,005.70	1,141.93 626.65 4,647.73	1,679.39 867.37 3,096.98	1,404.78 665.97 2,728.55	1,224.63 466.35 278.4
Current Investments Inventories Trade Receivables Cash And Cash Equivalents Short Term Loans And	901.27 451.41	1,141.93 626.65	1,679.39 867.37	1,404.78 665.97	1,224.63 466.35
Current Investments Inventories Trade Receivables Cash And Cash Equivalents Short Term Loans And	901.27 451.41 6,005.70	1,141.93 626.65 4,647.73	1,679.39 867.37 3,096.98	1,404.78 665.97 2,728.55	1,224.63 466.35 278.4
Current Investments Inventories Trade Receivables Cash And Cash Equivalents Short Term Loans And Advances	901.27 451.41 6,005.70 58.99	1,141.93 626.65 4,647.73 29.02	1,679.39 867.37 3,096.98 77.3	1,404.78 665.97 2,728.55 41.4	1,224.63 466.35 278.4 440.43

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UltraTech Cement	Previous years				
Consolidated balance sheet	 In Cr				
	 Mar20	Mar19	Mar18	Mar17	Mar16
	1 2mths	1 2mths	1 2mths	1 2mths	1 2mths

EQUITIES AND LIA	BILITIES				
SHAREHQLDER'S F	UNDS				
Equity Share Capital	288.63	274.64	274.61	274.51	274.43
Total Share Capital	288.63	274.64	274.61	274.51	274.43
Reserves and Surplus	38,791.02	28,064.65	26,106.55	24,117.38	21,671.20

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Total Reserves and					
Surplus	38,791.02	28,064.65	26,106.55	24,117.38	21,671.20
Employees Stock Options	35.83	23	0	0	0
Total Shareholders' Funds	39,115.48	28,362.29	26,381.16	24,391.89	21,945.63
Equity Share Application					
Money	0	0.65	0	0	0
Share Capital Suspense	0	5,387.71	0	0	0
Minority Interest	7.52	12.15	16.02	9.71	15.45
NON-CURRENT LIABI	LITIES				
Long Term Borrowings	17,367.52	20,650.38	15,863.47	6,370.84	4,896.59
Deferred Tax Liabilities [Net]	4,911.99	6,411.42	3,182.70	2,782.37	2,441.08
Other Long Term					
Liabilities	1,062.13	6.35	34.84	45.97	16.29
Long Term Provisions	241.74	173.23	156.89	289.51	270.03
Total Non-Current Liabilities	23,583.38	27,241.38	19,237.90	9,488.69	7,623.99
CURRENT LIABILITIES	5				
Short Term Borrowings	3,985.09	3,668.40	2,763.44	1,079.18	2,475.79
Trade Payables	3,501.43	3,159.70	2,384.87	1,848.64	1,717.25
	8,596.17	8 ,111.32	5,871.09	5,232.44	7,256.48

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Short Term Provisions	548.06	593.83	496.04	168.35	168.72
Total Current Liabilities	16,630.75	15,533.25	11,515.44	8,328.61	11,618.24
Total Capital And					
Liabilities	79,337.13	76,537.43	57,150.52	42,218.90	41,203.31
ASSETS					
NON-CURRENT ASSET	<u>rs</u>				
Tangible Assets	45,112.83	44,643.29	35,637.59	24,431.55	23,881.82
Intangible Assets	5,617.07	5,777.99	3,041.41	387.09	321.36
Capital Work-In-Progress	909.52	1,148.63	1,510.30	920.85	1,468.01
Intangible Assets Under Development	10.07	4.69	0.91	0.63	1.08
Fixed Assets	51,649.49	51,574.60	40,190.21	25,740.12	25,672.27
Non-Current Investments	1,685.00	1,404.84	1,497.78	1,279.50	2,730.12
Deferred Tax Assets [Net]	5.98	12.06	9.43	9.79	10.2
Long Term Loans And					
	1 224 67	1,156.29	127	67.34	79.96
Advances	1,231.67	1,150.29	127		

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Total Non-Current Assets	64,329.76	63,583.19	45,689.21	28,893.23	30,669.45
CURRENT ASSETS					
Current Investments	4,243.69	1,516.49	3,949.12	5,411.01	2,365.06
Inventories	4,148.31	4,098.96	3,267.59	2,400.64	2,454.58
Trade Receivables	2,238.29	2,787.03	2,220.63	1,757.09	1,928.21
Cash And Cash					
Equivalents	539.21	739.68	219.07	2,248.78	2,266.96
Short Term Loans and Advances	197.73	197.78	111.02	123.95	117.81
OtherCurrentAssets	3,640.14	3,614.30	1,693.88	1,384.20	1,401.24
Total Current Assets	15,007.37	12,954.24	11,461.31	13,325.67	10,533.86
Total Assets	79,337.13	76,537.43	57,150.52	42,218.90	41,203

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Financial management

By Dr. F. C. Sharma, Rachit Mittal

2020

🖊 MAGAZIN<u>E: -</u>

- Business Today
- Business World

NEWSPAPERS: -

- The time of India
- Economics times
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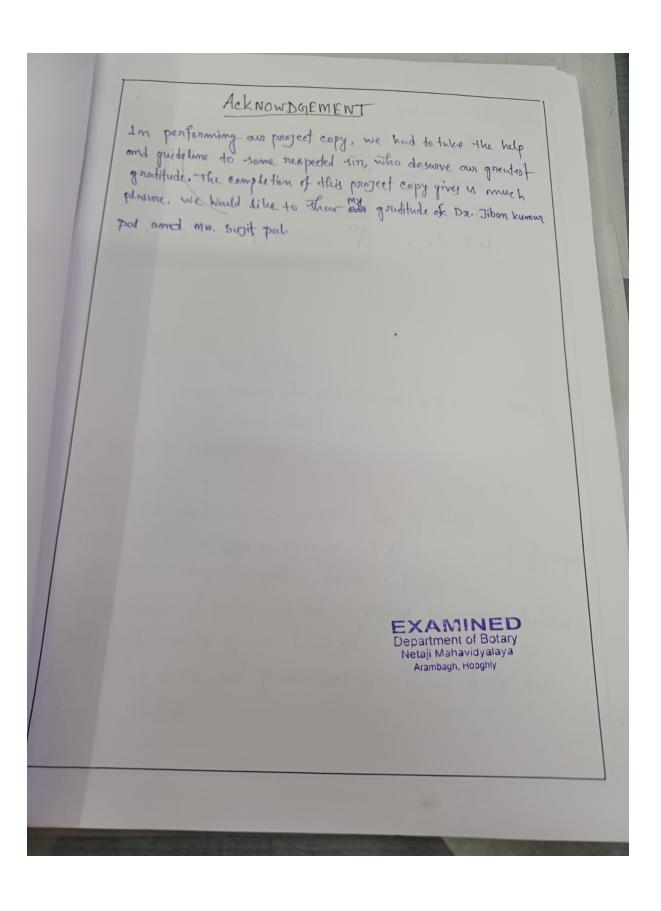
## www.ultratechcement.com





Anch Local mame - Akh Saintific mames Sazahanum officimanum Family : Poceae I dentifying characters ; 2. The sugarcame is raughly cylindrical. 2. if is composed of many distinct modes and intermodes. 3. The ground portion plant being the larves and flowers. Economic Uses : 1. Come sugar is used in the preparention sweets, syrup, Jam, Jelly etc. 2. Industrial alcohol, synthetic rubber also, produced from come super. 3. There are 3 by product of sugar industry are bugasses, malayses, and pressmud. of The pressmud is used for the menufacturing of chocolate und gum II MAHANOYMI Departme Hooghly

2 Local menne : Dhan, chand Scientifie nume: family & poace Identifying characters: 1. The plants is tall (1-1.8 m) 2. It has bong, slender, leaves (50-100 cm) and 2.5 cm broad. 3. The inflorescence is spikelet type. 1. Fruit is caryopis type. Economic VJes : 1. The whole plant body used as main food of cattle. 2. The boiled seed used as a main food of huge amount of people, ay 'rati', chapati', 'pdli', 'Dosa', vat' etc. 3. From husk of paddy and the superfield layer manufactured the high quality of rice bran oil. 9, the dust of the seed grain used as a instant-starch for eatton clothes.



# A PROJECT COPY ON ECONOMICALLY IMPORTANT PLANTS

ROLL NO: 220340900018

REG. NO: 202201048338 OF 2022-2023

EXAMINED Department of Botary Netaji Mahavidyalaya Arambagh, Hooghly

CONCLUSTON : Industrial formenters are indispensable Jools in bioprocessi ng, enabling the large-reale production of valuable of valuable Sigproclucts - Invough - termon dation processes. Their rophinticated design perceise control system, and subust construction make them ensential components of modern biotechnologycal industries, driving innovation and advonied ment in various fields. The educational visit provided students with a comprehensive understanding of inclusional termenter operations and downstream processing Sechniques. It offered valuable insights into the complex ilies of large-scale biopsionensing and the straingent quality control measures essential for the prioduction of high-quality bioproducts. Overall, the experience served to bridge the gop between theoriti cul knowledge and seeal-would applications, envicting the learni ny expensionce fast all participands. This down promises to be an onlightening journey into the heart of biopstocessing sectorally.

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loarmed about the methods whilized to concentrate the purified product and summed excess wader, including exoporation, whether tion and spray drying. They gained insights into the importance of achieving optimod concentration levels for product stability and storage.

4. Formulation and Packaging : In this segment, parties: -pands were delived into the formulation and packaging Artoresses. They discovered how purified substance are formu--laded into final products, such as pharma ceutical drugs on Distechnology solutions. Additionally, they learned about packaging considerations, including sterility, shelt life and sugulatory cumplifunce.

Monoj

Lab. Chemical e

Roche,

SW

5. Quality contral and Assurance : Our tour concluded with a focus on quality control and assurance measures implemended throughout down, stream processing Participants understand the significance of stegiorrows testing protocors to ensure product notely, and consistency. They observed quality assurance checks, including analytical senting, microbia monitoring and comptionce with stogulatory standards: 2. Separtation and putilification : Various reputation dechniques such as chromadogrophy filterdion and precipidation were showcased, illustrating how they are employed to instate and putily the desired product from the complex mixture of terminidation syproducts.

3. Priocluct fortmulation : The final stage of downstream proversing involved product tormulation, where the purificed product in final durage form, suady for distribution or further processing

Monoj S

#### KEY STEPS OF DOWNSTREAM PROCESSING OPERATIONS :

01.00

J. Clarification and Separation : Our journey was commensed ad the classification and separation unit. Those participants observed the initial steps where sow materials were processed to surrove impussifies and separated desised compoundents from the mixture. Rechniques such as centrifugation, filteration and charmadography overe demonstanated, showcasing theist stole in achieving purity. 2. Purification Techniques: Next, purdicipants explored the purification techniques in the separated compound furthert. They withers the use of chromatography columns, mombran filtration systems and other advanced methods aimed at isotating specific molecules with precision and efficiency. 3. Contentration and Schwing : Moving torward, the sour proceed to the concentration and chrying section. Participants 1. Phonomacculical : Production of antibiolics, variants, Anotopeutic products and other phanoacculical products. 2. Food and Bovestage : Fermontation of tood products nuch as been, wine, chees, yoguid and soy source. 3. Biodechnology : Production of onzyme, biotuels, industrial chemicals and Siopolymetts. 4. Envisionmental : Biosumediation processes for waste

water summent and pullustant degradation.

DOWNSTREAM PROCESSING OPERATIONS Downstream processing is a crucial step in biotechnology and pharmaceutical inclustries, where row materials are transformed into purified products. This down provided insights into various dechniques and dechnology employed in downstream processing, highlighting theirs significance in producing high-quality products for various applications.

Following the termender down, the group prioceed ed to the down--struom priocessing area, where the guide elucidated the steps involved in purifying and isolading the desisted products from the terminiation broth. key expects covered included -

1. Hartvesting : Techniques for hortvesting the microbial biomens or larget products from the termination broth were demonstrated including contribugation, filtration and cell disruption methods.

Chemical sterilization to sterfilize the versel and associated components beface each batch. FERMENTATION PROCESS The terminution process cartiect out in industrial terminuters typi-

cally invokes the following steps -

1. Inoculation : The ferror dation broth is inoculated with the desired microbial Mrain or cells capable of producing the dangel bioproduct 2. Gistowth and Metabalism ; Uncled controlled condition of demperatu se, PH, ogidation and alradion, the microorganisms grows and metobolized The oudriend pressent in the terminilation broth, leading to the production of the desired signoduct.

B

3. Monidoring and control : Throughout the termentation process, key paramedern such as biomass concentration, product concentration. et, demportedure and dissolved oxygen levels are continuously monstorel and controlled to optimize product yeile and quality.

4. Harvesting : Once the formondation process is complete and the desired product has been produced, the formentation broth is harvested from the terminiter for downstream processing. Harvestin g methods may include filtration, centrifu gation or other separation Sectorizals to repartite the biomass or product from the broth. APPLICATION

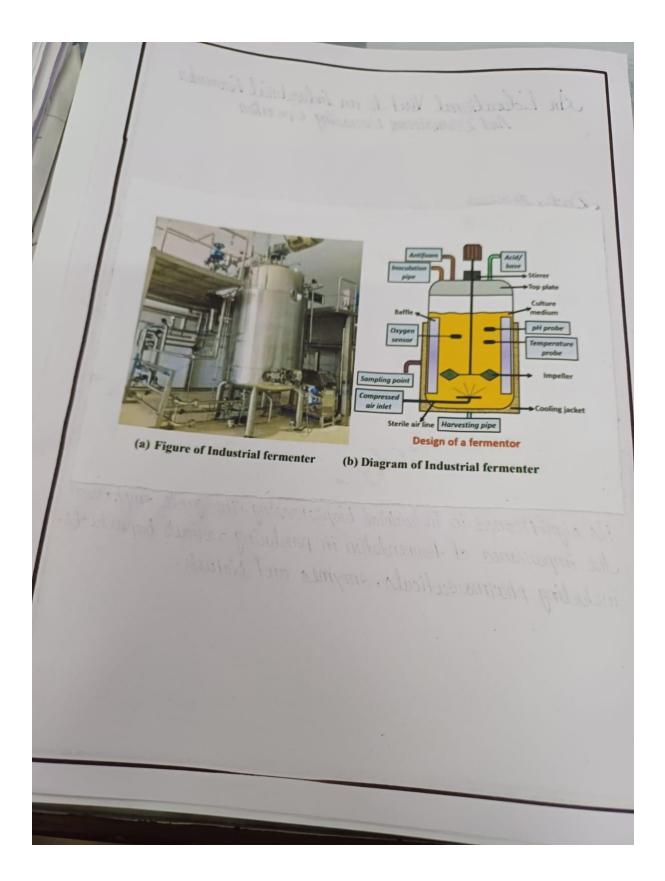
Inclustrial termenters find applications across various inclustries including :

and capable of withstanding high pressure and sempertulutes. The vessel may vary in size, staining from a tow literes to several thousand liters, depending on the scale of production. 2. Agidation System : Agidation in essential to ensure unitorm mixing of nutriends, gases and microorganisms within the formuntation broth. Industrial termenter employ agitation systems such as impellets, battles out spargers to tacklidde efficient mass transfer and mixing. 3. Temperialure control : Pracies Sempereduce control is critical for maintaining optimal growth condition for the microorganisms invalved in the detimendation process. Inclustrial termenders were equipped with heating and cooling systems, along with temperature sonsors and contratient to segulate and manifest tempetative Abroughout the formulation cycle. 4. PH control : PH plays a crucial stale in microbial growth and product formation. Industrial termenters feature PH monitoring and contral systems to maintain the desired pH level by adding acide bare. as necessarly. 5: Aestation and cxygenation : Missabial growth in termentation processes often requires adequate oxygen supply Industrial termon -sters are equipped with aereadion systems, such as spargers or diffusers to introcluce oxygen into the ferminlation broth and promote a establic condition. 6. Sterilization : Ensuring sterility within the termender is eventual to prevent contamination and maintain product purity. Industria termonders omploy methods such as autoclaving steam sterilization or

NETAJI MAHAVIU NETAJI MAHAVIU

INDUSTIBIAL FERMENTER : An industrial terminder, also known as a biomacher, in a large. scale vessel used fast the cultivation of mistoastganinm on cell to Produce various bioproclude through terminiation processes. These Bioproducts include pharmacouticals, enzymes, biofuels and a Wide stange of other bialectinalogy preducts. Industrial termenters are essential components of bioprocessing lacifilies and play a convial sale in the production of numerous commercial products. The guide explained the fermindation process, emphasizing the controlled conditions accessuity tost optimal micstobial growth and product tommation key aspects highlighted during the down included. : The formender showcased was an impsussive example 1. Scale of large-scale biopstocessing, with a copasily of fifteen liter. This Screed to understand the industrial scale at which termindation process Operate. 2. Ascptic rechnique : Strict asphic techniques were observed Annoughout the facility, with the guide explaining the critical importance of maintaining starility to prevent contamination & ensure product quality. 3. Process Control : Detailed insights were provided into the monidaring and control systems employed to regulate purameters such as Semperature, PH, Oxygen Levels and agitation speed, essential for maximizing preduct yeild and quality. OMPONENTS AND DESIGN OF INDUSTRIAL -EBMENIE/1

Versel Structure : Inclustrial termenders are dypically construct of form stainless steel or other materials rusisfant to construct



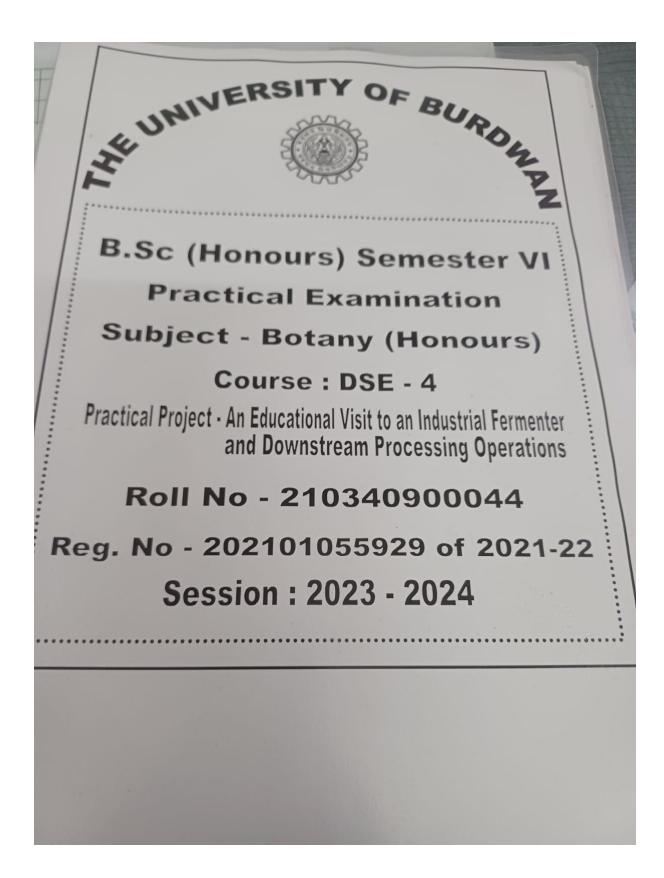
An Educational Visit to an Industrial Formunder And Downstream Brocessing Operation

Date - 24/01/2014 Localion - IIT Kharagpull, kharagpul, West Gengal, 721302 Attendees - These were sixty students with three Seachins and One non-Jeaching statt.

Purpose : The purpose of the visit was to provide students with proceedical Finsights into industrial terminder opertations and clownstream processing techniques asid in the biadechnology and pharmaceutical industries.

Overtweed: The visit commenced with an introduction to the facility and its significance in inclustrial bioprocessing. The guide emphasized the importance of termentation in producing various bioproducts, including pharmacechicals, enzymes and biotuels.





Conclusion we are callected different emgissperiments belonging to the verious families at collage summanding case, we have studied different marphological characters and their economic importance. we have also recorded the climitic factors like - temperature, humidity, sumshine of these case. we use vary sontumate to improve our knowledge through the study of plants in nature as well of form experience. Genne EXAMINED Department of Botary Netaji Mahavidyalaya Arambagh, Hooghly

Local menne: pinus Scientific norme: pinus sp Formily : Pirnanceae · I dentifying characters : 2. It is a everyoneen, brunched, trunk containing stem. 2. The stem contain medle type of leaves. 3. The electrone of male come boome at the tip of tang shorts covered by entophylls. of. Fernale come bosine singly at long sheets. 5. The mode come contains lots of vinys pollon grains and showing showen of Julphan. 0. Economic Uses ; I . The words used for house building, water channels, water troughs, worden spades, mutch but box etc. 2. The bark is used for tanning purpose, yeilding a dye which & used for dying Torson sills into yellow shude. 3. It is believed to produce regin and temperatime.

Local name - Segum Scientific norme: Tectiona grandis family : Verbemaceae Identifying Characters: 1. It is large deciduous true, wrenches are four seeded. 2. The leaves are borne in opposite minmary. 3. they we long, petiolite, eliptical, nough and globous. H. The flowers are small, white, pentamerary. Economie Uses ! 1. The teak wood used for Thip buildings boats mosts. 2. The teak wood is prized for high quaility furnitures cabinute work, bowls, toys, bodies, hermonium etc. 3. The leaves are used as a plants for thatching the leaves yeild a red dye. 4. Flowers and young fruits one used for divertie.

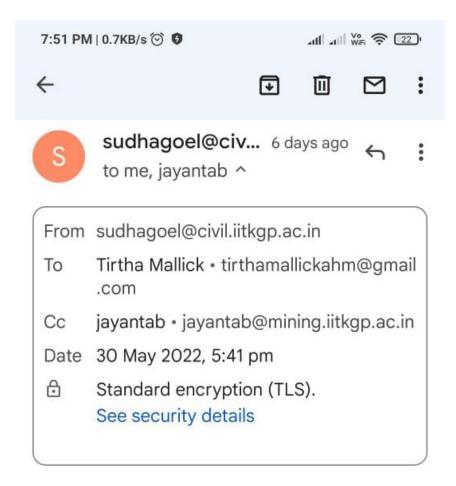
Local mome = Nayenform Scientific manne: Cathanonthus noseus I dentifying characters? 1. The lanves one orate, ablany, glany, potichate, conceptate, entine with muchomente aper. 2. Odous is characteristic and taste is slight bitter. 3. It is on everynoen. 7. It grows up to Go em. Ecomornie Vola : 1. It effectively lowers the high blood pressure. 2. It is widely used the trepotoment of lung comeen. 3. Due to the antidiabatic property, if regulates blood sugar level and pouvents diabeties. 1. It prevents inflamatory and effectively cures many skin diseases. It is considered during moduries to get rid of it. 5.

San Local menne: Sonse Scientific name: Brassien compostivis. Family - Brassic accus. I dontifying characters : 1. The plant hight is 12 meters. 2. The lower are deeply lobed, while the upper leaves one marrient. 3. The inflorescence type is reacome Lenves one pole green with their on the leaf meryin. 1. 5. Seeds one readdish brown to dark brown in colour. Economie Uses o 1. Rope seed and mustand oil is used as cooking medium. 2. seeds is used as condiment in the preparation of vegetable and curries. 3. oil cake is used to main food of outle, EXAMINED 1. split seed and oil is used for pickling. Department of Bolary Nelaji Mahavidyalaya Arambagh, Hooghly

coffee Local menne ! Cofi Scientific nord: cotten anabica family : Rubiaccal Identitying chraneters : 2. coffee plants is should on small tree. 2. The phyllotoxy is opposite decusate. To. The Flower is tetrameray, no, of petul 4, no. of supel 9. 1. The inflorescence is recempse. 5. Fruit type is berry. Economie uses : 1. Coffee leaves are use to propose peropose beverage. 2. It is used in the treatment of casses of poisonic caused by dealed and morphin. 3. It is has therepretie value in the truntment of branchial d. The purchment cover of coffee being is used as fuel und fentilizen.

72/2 Local mome: Mouri Scientifie menne: Forniculum vulgare Formiby : A placeed Identifying charactery : 1. Fernul plant herb, excet, and grand up to 1.5 on tall with hollow story. 2. Leaves one finally disected. 3. Inflorescence is compained umbell-type. A. Fourit is curryopsis type. Économie Uses : 1. The fourt are used as spice and codidiment, 2. The formits are also used as medicinally as comminentive and stimulent. 3. They also used for florowing scorps, brend rollo, 4. The fermed oil is used in prefumerry and as a flowing upon Department of Botary Netaji Mahavidyalaya Arambagh, Hooghly

#### **Permission letter**



### Dear Sir,

We would be happy to welcome you and your students on 6 June 2022 at 11:00 am. Our PhD students will show them SESE and other facilities in IIT Kharagpur. My phone number is 9434042840, if you wish to discuss.

Looking forward to your visit.

Regards, Sudha Goel

**Permission letter** 



tage-1 23733. 2130 (233 Orally of Pond Ecosystem) Geraal मिल्डानी A.G. Tonsenu 1935 आला रेलानिएस यहणारि जयन राष्ट्राव कहिन या अल्डा राज्यार राज्यात प्रायत (प्रायत साम्यान का किर्मा कर्मन राष्ट्रिया राष्ट्र उत्तर भेज स्वीर राज्यात कर्मनामालव साम्यान साम्यानिक जिन्द्राया के प्रायतिक जिन्द्र उत्तर भेज स्वीर्य अल्प्ली कर्मन द्वानि साम्याने का क्रिस्ट्रे क्रिस्ट्रिया क्रायतिक जिन्द्र क्रायतिकार कराविका क्रायति साम्याने क्रायति का क्रायतिक जिन्द्र क्रायतिक क्रायतिक जिन्द्र क्रायतिकार कराविकार कराविका क्रायतिक क्रायतिक क्रायतिक जिन्द्र ल्मान्डरार्फरा अष्ठपत्र रहि लेखि लगाहात, आग्राम दलाहात स्वार्थन स्वात्प्रेय राजात्य रहा माधुिका क - फ्रेल्कि - लोग कहा आहे. राश्च-छ इत्सर्ज माधुित्तु (b) छलारु जार्खु ठत्म, र्रुलारु दाखुल्फ रहे दाहा - रहा यहा यहा भया-@ क्रिकि इलाइ याखुल्फ . (P) what a start a thore - शिक्षाइक, 3 जीय जिन सुद्धा कि भाषा का का भाषा भाषा मिन्हें, आभी आदिय के राष्ट्रीय का स्ट्रीय सिन्हें, स्ट्रीय सिंह स्ट्रीय सिंह स्ट्रीय सिंह सिन्हें, सिन्हि सिन्हें, सोना & स्ट्रीय का उड़े राष्ट्रिय सिन्हों राष्ट्रीय सिंह में भारत्वलावत, स्ट्रियन, अभीलायि का स्ट्रीय सिन्हों,

tage 2 स्रोठी/भुड होल्पर मार्टिय त्यर हि तरिं क्ये म्या के प्राहित है। देवी के क्ये के कि क्ये के कि कि कि कि कि कि ट्रियही अधिय निर्धि दिश्वरुध- स्थालान उठाउँ- आदिन अप्रित दि साथ होत्र रुखी देशे. भाषित अधिय अधिय होहिन 3 जिस्सलाउक होहिन्दी स्वज्ञान रुखि -333 Ma taleg wint, 201 -@ अअधल-, & क्वितुक-, @ ब्लाह्युक, @ ब्राड, @ कठ्छुल, ि स्वि विद्यु त्वर्ग्व त्वायन का उठा थाया आव्युक्यर अस्त्र लाहीन अन्त्रीति अञ्चायुक्त जयहार जयहार Brownig Fisto-भुक्त नाइत्याला ज्यात्र आहर्णलाहा यात्र ज्याता प्राप्त होत्रहा होत्र भुक्त राहत्व पाहल् जाम्हा भाषात्र आहर्णला भाषाञ्चलाक होत्राहि जिम्ही न भुक्त राहत्व पाहल्य भाषात्र आहर्णला भाषाञ्चलक होत्राहि जिम्ही न राहा भाषा प्राप्त नाहला जान्द्र नाहल्य प्राप्त नहाला भाषित्रा यहालहा याद्य प्राप्त के जान निकाम जाम्ह जाम्ह प्राद्य याद्य निहान भाषित्रा यहालहा याद्य प्राप्त के जान निकाम जाम्ह जाम जान नहाना भाषित्रा यहालहा याद्य व्यक्त हाहा जान्द्र जाल जिलामिक राहा याद्य का भाषित्रा भाषा कि न्वालह जाम, अनाम भाषा जान जान त्याता हा जावर्जनाल का राजना का जान जाम अन्यात जान्द्र जान जान न्याता जान का राजन क्रम रणाणि, निकाम जान आग जान्द्र जान्द्र जान्द्र नाम का जान का जान 201 20115, 101000000 20100 101203 301012 - FRIDE 2121 211(25) 612 93. र्शन, यहा होता स्वानिसंड - युवहाडिंड लकि गुवह होते मालेड़ खरमबा-Haven By Real क्या- मुझाइड नाम्हालन कार्यामिलाड- म्यादन राक्ट्रान्स् एएळ्ळास्ताल 1) प्रकारि जुलाइ याष्ट्रिक जीपाहित नगता छाइ निर्माडता जाडी की प्रवर

Hage-3 निर्ज्य दिलाग्रम 3 जिटिन जिन्द्र क्रिया अनुमार्थ विनेषणाह राष्ट्री मार्थ 2) ख़रहाहरू माधुछित् - तिरित्न ' वद्यातर या धुछित्मर धानुहार्क्ष्याल ( आह्रा लिहा कि अग्रेलीये रेडीमुखाद उर्ध राश्च 3) भुद्राहरू 'इत्न यभवम्भकाही काखून अहलाहर देन्दि, स्थाली- 6 भीवाव्ययाठ- 6 लिंदि मुनिया अग्रेसी अग्रेसियाह अन्नी मान्ने 4) सिखित अनेड्रीयन सिलाम २०८३ सोकोन आरहला कानुत्मन भौयान भुराहर इहिसला अव्याहर्ष छाडिहिि राहता थोरा 2) अव्यक्त देखीम्तावर कार्डव लागम्भीव क्रेडा ह जिडे स्वाम्तार स्वावित्वि 21240/ 1803 TEGRI 2031 ्रिङ्ग छोट्य ज्रह्मित द्वालाख्यमंड मित्र माथ जाल दिखा जाया हरू हिल्मा भाषा है जिन्मा नहर है जिन्म है के दिन्म है के दिन्म है के दिन है के दिन है क - आई कार्कार के जिल्ला जाया है जाया जाया के कि मार्कार के देखा है के निर्मा भाषा है के देखा है के देखा है के देख 1. ( अभावन आत्मा आवाक अग्रे आगितक कहला ( क्रम आहे हला) - जिम्न आहा हा क्रम का माजित कि का माहित के साम हिंदी ह ii. ज्ञालान महि एडेग्रु टेलाइरिं एस्या भाय, - in oralize and a crainer of allon and a sites allow allow स्पत्ति - सिरुद्धा राष्ट्र मा गाँव मा स्टाइन जिल्हा राष्ट्र भाषा राष्ट्र गा IV. Alexenter 3 anovation estres along Dur arketer a luke की फ़िल्मा भाशन हिल्देन, 187 आर्थी उपर्ववहुलिन ज्यांती किला आर्थ-

tage-4 অমা সভ্লহায়ের স্ত্রোগ अरुडि राष्ट्र राष्ट्र कि जियाश्वलय क्रम जिस्तालय निर्मालय निर्माहत कि निर्मालको अरुडि राष्ट्र कि ज्युडि राष्ट्र होई (10-15) कि जिर्दाक्षित कहा राष्ट्र-भुराहार नाम : माल्लिक भुराहार जिन्द्यान= ; साहिश श्री श्री क्यान পথাবেঞ্জলের-তারিৎম-अम्राह्यलग्ध हेलाकाङ्वल (अयु क्याज्यांठिङग्रु छ Gerander माहित्वन, लिमिन, सिट्नी स्थान, होने, सिंह महिल्स सार्थिहेड माहित्वन, लिगिहिन, लिगिन, सिंह, हिला, लगान, सिंहिन महादिहास सार्थिहेडी, लगान, लगान, निकाह, नगान, स्वानि, स्वानि, साणि हिलान, artic • जात्राव गिरुएत नाफिर छालालाला अकार अकार केरे हार निर्वाहन कहा हैला ह्यादिक अछिकित किल्का किल्कि गताने हैं अछीव अन पुत्र दियाहान्स उठसाल मेरे अफ़ाइत तिर्वाहन कहा आधादा कि हिन युद्ध त्याप 3 उपल्याह युद्ध आठिमिन २ श्रन्ध कहा कार्याश्वर रुखा हैलान बलाल दि देवामान्स्याले एसाई कार्यु भारत हार्युत जार्यात्व यह रक्षा का रिवर्ड्य यहा कार्युत हार्युत आश्च आश्च आड्यू कार्युत हार्युत नेयर्युत निल्ह्य हला, सिर्ह्य कार्युत हार्ट्यु आश्च आड्यू कार्युत हार्युत नेयर्युत निल्ह्य हला, सिर्ह्य कार्युत हार्ट्युत कार्युत हार्युत हार्युत water thatter services ablend and

lage.5 • नयोड्य प्रशुर्ग् याणु केल्लि ७ स्रानीणत किरु दुर्ग ट्राक्ति रना र्याय केलि Notepoor à cumit sou! while see sou on a ser la cumitante sur la contrate sou contration de la contratione sou contratione sour contratione source sou अम्मी (अर्थि किंग आर्थ) का कार्या के अर्थन अर्थ आर्थ - विवर्शन fulst enort sw-र्शनाइ होन्द्र 6 सानीएइ आधिक विद्वानअखल नान, छाठ्ड भ्राकृ छानाइ छन - विद्व- क्रिट 9 सानोकित भाषाकुत आश्राक लाह्य स्न - সহনহতি তথ্যাৰ লে-330 (33 21302 - Q17) 301 - 2813- 2123- Ballie and 2021 301 210217 a luzza Cuiplu ्रियोल रुल भाषादात्व- याष्ट्र06्द्रत्व सार्गम्छीन फैलाहाल, छ दिन-नगराहाहरुष, राधील, भगारे, रिद्धाम, ज्यानाहर्ण ज्यानिद, দ তিন্তি্ব ज्या, ज्यादाहाहरी, जिन्ही, हाहीहर, यहाहाहर, यहाहाहर, यहाहर, ज्यालाका-आत, रभाधिशान, नार्ताकाशान इलाहि, अहाल- अविाइतल भ्राडाहरू नाहि लारिक, जूल- ज्या७. () atton , Stert Onla তাৰ্ত্যু ম र्ट्रामान जाला, उम्मण, इलाइ साउरा, इलाइ मान इलाइ छहाडत-सिर्वत काम्राज छ्या लाग्न काम्राजन काम्राज काम्राजन काम

Page 6 अज्ञीय क्षाहाल 23, OI TENTE - ONTEMPERT - MONTRE PARITON, ODIM ONTALE PARENERS a. Egniza स्रियाहाक हलाखुर अवस् आहाकिण्यात के स्वार्थ हलाखुर्ये हावा न्यायात्री स्रियहाक हलाखुर कार्याहाकिल्याह के कार्याहाकि हुन क्रिये न्यायात्री युद्ध अवसिंगिष्ठार्थर जान्द्र भाग अल्लाहन युद्ध- आर्फ, लार्ड ग्रेडिंग सिंखू युद्ध अवसिंग राज्य कार्य कार्य कार्य कार्य कार्य कार्य ग्रेडिंग सिंखू स्वाई हो होन्द्र असले इल सुकहु हु हाल हिम्मान कु कह जानवे कान राजवाल जान्नेन हिम्म, आफ्र लाउन्हात जान आग जान जान का राजवाल जान्नेन हिम्म, आफ्र लाउन्हात जान आग जात्र लाउन लाउनाल राज्य आहत जाहत जाहा जान्य जान्नान होना होता हु जान राज्य आहत जान्त्र आहर जान्या होत हु जान जात्र हु जान्नान राज्य हो कहित त्य स आहर हिम्मा होत हु जान जान्य जात्र राज्य हो कहित त्य स आहर हो स्थाइ दि हिम्मा का जात्र जात्र राज्य हो कहित का स्थाइ दे हिम्मा का हो हो जान जगामाई हाभानाम " हलाहक ) जीत्वालाख, जीत्वानही क्यां, इटी युवा, (सन्ध्रम्युद्धः लानान- अत्र द्वायाद्धः निर्णलत्त- युद्धलित्व- (जन्म्रभूभ्रमुद्धः द्वायाल Then with costille our often water contra किंग्रेस होते. यह द्वाराणमाण उस - सहिदिशांग्रेडा) आहिलिलानियान रेडेगानि अस्तित हिलाइल् लिल्लान युद्धा हान्हू (यहा झराहह अला हल 130 m Emailer ala सिंहिरीयाण्ये श्रेणसाण मेरेणेडि भारिति बेचारिं धादाय- व्यक्ति आदिए' व्यक्तारा नहि यालि रहीटी शायित, 2001 - Star (Nelumbo) angers (Nagmpha)

lag-7 जिंग गर्ब के महमे हैं कि पिला कि 3121-201 JUST 21/207 201 (220/5-01/500) (22) 21/20/2, (22) 21/20/05 5121-201 JUST 21/207 201/2021 (22) 21/20/2, (22) 21/20/05 21/20 (22) 201/2021 (22) 201/2021 (22) 201/2020 (22) enter genter sola n- mon confa entere mar sola colla साम दिर्भाय डाइन च्लुड- (प्रयु (प्रकार आश्चर- आम्रारूड्याल अहन साम दिर्भाय डाइन च्लुड- (प्रयु (प्रकार आश्चर- आम्रारूड्याल अहन यहा, भा- अक्तुहरू माछण्डाक जामको माछण्ड हामोत्सुहरू कहाडू। किन्नु जीकालाला अधने लाकुहरू छला कहा मारू, ज्यत जिल्हू राष्ट्रीत- छला- भूभिक इति- लाफ़ा अड़- अल्ला भाड़ा भूमकाइड छलाड़-क्रियु- निर्देश्वनील- जिम्हि यथ्न २४, जह आसिड (लारिकट्रिड- खाला) dels stanto sta ajore ende siens with role and sola उन्ने ज्लाक जाड्रुकन कहा भुरुषे जुकाहि जिरु प्रद जल भाषि हरिष्ठ ना २४-, लामिरन नर्श- हार्था०- रश-MATORAT-1. आशिष ट्लारिकट्रिंड उमाए रहेने भारत ना, 2. अम्रीआर्थ अक्टिश्च र्राण अर्द्ध स्त्रील स्त्रीला अर्दि-वा' 3. Marga miles time som mo al cholen constitute erand use glorlo- sla 4. Nale Maler Son Ground- entering after anter apple Sa

1. ลาลาด Dema- alla 55911595 Televore . II छ्लिस चार्ड 65991/590astrollas III Alla- 213-35-8115-90 ir, antar 2(m3 21(3 (5 AN / TO ट्रिगेड्रब्गा हाहात्य हाहात्य हिलामन प्रहाह निर्माहाल उद्यु हाहात्य हिलाम् ट्रिगेड्रब्गाड्रब्य जाहात्य हिलामन प्रहाह न्ह्राह्य हिलाम्स्ट्र हाहात्य हाहात्य हाहाया ल्गामा एक्सन कार्ड (कार्ट) हारि हारिडा केंट्र र्युट भावक लामा रियाय अड्य कार्ड । अख्या आला कार्य कार्ड होता के देवा के द्वा होता का स्वित्त आहा होता के स्वाद कार्ड कार् अपुष्ठ इस जिन्द्र माइन्ना के गिर्म होला है होता है है होता है है। बाह्य साला जिन्द्र साहन होलाई होलाई काह्य साला है। बाह्य साला होने होता है कि जिन्द्र होता के साला है। sta.

-Sum 100-ह्याम्बर नाम-লাট্রজ্জালের<u>-</u> প্রাট্রজ্জালের-21001/21001 रू मारेलग 1. भगरेला ह्याइ हन জ্বলৈয় নাহাঁ Geralizas गैं जिश्वादेश

ENVIRONMENT STUDIES PROJECT AECC-1 P()ND EC()SYSTEM N/AME - CH/ANDRIM/A DH/AR/A ROLL NO - 220140900124 IREG N() - 202201046845 YEAR - 2022 - 2023

भेकी आ शी বিষয় = द्वाराका= 1 अलक्षी हैं उत्तन-2 ריאום נהרה שושטראים בראשום ביואיזים 3 تع ماره مراجع سيام З - जीगामात् उधवादन 3 भामाज -4 300 galo oznam / zamisam 5-7 क्रमिस्त आहा उहित 3 भार्मितः जालका 8-9 जम् मिर्द्रास्त्र द ज्यालाहन -10-12 131513 12-13 NM2

विरुषिः योधजन जगामन নিয়েন বিদ্ধানী A.G. Tansley 1935 আল " ইংলামিডিমে" মন্মা প্রথম বাবস্ব কার্ডন, বাস্তুতন্ত্র এফমি ক্রিমান্দর এফর এফর এফর আর্তান্দর জার্বান্দর তান্তর্গত এবিড ও তাডাবড ও আদার গানর অব্য লাবুত্থাবুক তান্তর : অক্রর্জ এবং তান্ত্রি: কির্মা এক্রন্থ হার্ম প্রায় উদ্যান, গায়ায় উদ্যাদান, নান্তারু বিনিরম হুম, বাদ্রুতন্ত্রকে গার্বনত হুইডোগে ত্বাগ্ন হুম, <u>সন্</u>রা, এদ্রিতন্ত্রক গার্বনত বাদ্রুতন্ত্রকে গার্বনত হুইডোগে ত্বাগ্ন হুম, <u>সন্</u>রা, হোমকাঃ-बाधुणतु ७१० ॥. भामाः, बाधुणतु, एनाः, बाधुणतुरा द्वाश खाभ कर्यू रूरू, <u>भयाः</u> निर्मास एनाः, बाधुणतुरा द्वाश खाभ कर्यू रूरू, <u>भयाः</u> निर्मास مالك عليه في المحمد المعالية المعالية والمعالية والمالة المحمد معالية المحمد والمراحة والم ाष्ट्राव ग्रह्न न्याय , याया - गण्या जाला ने पुछल्प खगर जाया म्याय छाता द्वाय छाता द्वाय जाया , याया , य उ लागाः ज्यामुः भूमा अग्रम जाय गाय, हान होत्व काल्ड हान होत्य काल्य हान्य हालिख हान होत्य हान्य १९२२ मार्ग स्ट्राय काल्य हान्य होत्या होत्य काल्य काल्य हान्य हान्य हान्य हान्य हान्य हान्य हान्य हान्य हान्य हा उहिंग, शामी 3 जानुष्पुरि रूल अर्थ राष्ट्र दार्डीय जा॰ मा, 3 धानिड, लयन, स्रीडिया भूमालाक रल गतेकीक छा, का भादाय , बहाय के प्राह के प्राह के प्राह होतरा होत्य हम्ताय हम्ताय हाम्याय के प्राह के के प्राह के प् यङ स्मिक्व भालन कार गालि, भूक कि यि मार कहा राम काल उगेर मानस्य धानिः गारित 3 जर्मलेखिक जारित भूकन कारु, भूकव पाल विवित्त खानी मया-अज्ञान, भासक, जिनूक, बाए, कार्युन, रा, दु स्वापि भी उम्म माम, भानस्यवर्द्धाव सार्यान भासक, जिनूक, बाए, कार्युन, रा, दु स्वापि भी उम्म माम, भानस्यवर्द्धाव सार्यान ज्यांनीविष् भुकारु ज्यामन जनावेडीत्र,

(भक्तम)र्छ दुर्गावनका भूकारा नाधुण्य जागाम्ति । या दन्न अनुवृष्ते उत्तमा भ्रास्ते 271-د مراجعها المعادي والحالية المحمد المرجع مرجع مرجع المحمد المرجع عامله ومالم ... . الحدة عالي مرجع مرجع محمد مرجع معالي المحمد المرجع المحمد المرجع مرجع المحمد 2. स्वरिः बाधुछत्तुः निर्वादन्न देवनः धामकुद्दाल उ धाम ग्लेब्रायि अय्यार्थ प्छान नाट 3. अक्राइड जल यउग्राहाशी गिरिन देनिन, आर्मी 3 जीव (म्रेग्रेज 3 जान्ड अन्न्याय जाना माय, द्वात्रका 4. तिरादन फ्रान्डीग्राम विसम कार आत्रीन जाव्हालाह सान्यह फीग्रान भूकाहर प्रान्नम् अञ्चलक ज्याहर - इडिया, 9 5. अग्राधीय जाम

(भक्तकाछ्य उत्मका 2M जिंधिः वार्यु किंग भूक्षाः बाध्यान्तः विद्य रेवनः आहाकाद्दाल उ धाहा ग्लेबीयि अवसार्थ জ্যন নাত भूकार को भाषा मार्थ। भूकार को भाषा मार्थ। द्वात्रका 3. 4. (त्रोदन फ्रत्डीग्न क्लिम काव आत्रीत जाल्यक्तार मानुमूद फीर्यन भुकारेड़ द्वायके अञ्चल्क जित्राह्ल - रुष्म् 5. अम्बाल ज्या

( न्यून रज्लान वास्तु कार्यस्य विषित्र भन्न हुन्या कार्या हि आस्त्राहरू वायुण्ड हिला भारत कार्याह हिला भारत कार्याह कार्याह कार्याह कार्याह क राष्ट्रहरू भारत कार्याहरू कार्याह कार्याह कार्या कार्या पाल हुन कार्याह कार्याह कार्याह कार्याह कार्याह कार्याह 4. अभाल जला खाय दाव आरिए, काल ७२ जाय गाय जन जाय याय हार का आहिए (भिर्वारेज रूप, 2. फलिं स्वी एड्ट्रिंड उलाम्प्राफ फिट्या मार ना, 3. ज्यामिक भोए न ज्याकि धीस्रा टेपूर 3 नीएर जालर आता भर किसन रह्या याय ना, कार्यन आधा जामीय अर्रोएरन (भ्रधा याय ना, 4. अम्रिकाल 3 भीवरात्म पहिरे हामेड हेमेड हेमेड हेमेड हेमे स्थित का किर्य किर्म के का (उडा मार्ग OZJ 300 ST(Zo azJAT= (Location of the Study): -भूमार हुई कि प्राहित करा हा रान्याया हुई हिंदी के राम्या राष्ट्र हुई हैंदी के राम्या राष्ट्र हैं है के राम्या राष्ट्र के राष्ट्र राष् भुकारव नाम - वाम भुकुर 

जगायातू उन्यूय 3 नामा ज -معيدة فعالمة معالية من من من من من من فك فرا الله فرا الم त्मान्ने भार कार , भारियाय कारिकेवाभ, लारिकिया, जाळा कांह, UM 2227 10 -ाज्या, क्यात्म्ब, आण 3 (भन, अरे भूबर निगेषत अहा अधारि जिनमिन काट लिए जिन आधार रहे अविमिन २ अने रहे مناقع سادي سه الدي الم العلي سالع العالي مع عمل مالعان المع الدي مشاوين ( TWINDAR 202) 2M, रिराटन उड़ उक्ति 3 ( मामीएं 310 मार वग्दा जारे ( रिवेद म मास लिश्चम इला, रिवाय्त्र अद्व उद्वित आ लागीहरु आ भूत्र रहाह दाया है। भूगिल उग्नाहरु-यहाहरू हाहाहरु हाहाहरु हु हाहाहरु यहाहरू हाहाहरु हाहाहरु हु हाहाहरु लिश्चमा राल, य य उपिरे 3 जिलिमिड उर्राहारीय उर्गाय करवत उपसुव राल दिन्त्रील काह पर मिर भाषा महेक्या हिमाल्यार हैसीक होक (न्वा एन उक्ति व आमीति उत्तरिक विख्यानअत्माण नाम الدالدة ومواجع لالعوا المعون والدون ولأج للخصال العن فأسلن جارفه فطالف (232) 2M1

410 x 210 021 20m 20m -भूकाहर बाधुजन जावार्ग्तन कर्वाद आसम निक्ति उभामान लक्त कर रहा, यहा-INGA - 3MISIN (Abiotic Substance): -এগ্রাদ্দ হল মহারের রাদ্ধতান্ত্র শোনারহান উপাচান – a Cusal: - गार्माहाइएप, भारत, जात, प्रद्याय, जात्रायाल जााडोव, b. כונשת: - שה, שולח - שוב כוביווצים, כיוציוניה, צובנוושה, אוצנוושה, रहरायत्वाय, मालानस्याय, उगाउसाय, भेगानस्याय रेजागि, अर्जाल आर्थियन م يواقع على، مالي رور مري المع وي مالي . و. رقان: - ىرسو مىرسا، تحجيع ، مرسو عاق مرسو، مرسو عام، مرسو معج عماليك، भुकदिं नामवसि खिदम उम्मामानिव उमाम्माव उ छाड والمتم المردة عالم، المتلقة مالعة والمعاطا، عالمة ويما, معالسة عاما، صاعقاهیا و معرقة عمارسات وجه ممارسات والعمامة عمة رامدوة عدة ، Brosta Beitsta (Biotic Substance): -भुकारः बाधु वसुद लाबमुछ उभाषात, अर्थाल ज्यावारं जिल्लू रक्रम, यगाः TIS MILTO (Producer):-भूकार देभाष्याण अगुढ, स्लिमिग्रिक्समुछ अयांलाकिय उभाष्यानिष र्द्रीह वंश्वेहरु मेराहा दंहीय के काम होक असीम्ड दिया रहे हिंहर के दिया रहे हैं दिया रहे हैं दिया रहे हैं दिया र হতমান, এচ্যাল হল

a. २०१२ () भाष्ट्रिग्त (Phytoplanton) :- (भार्त्त यूल भुकाहुब जाल खाउग्मान भुद भुद आहुबक्या कार्य्य कार्य्य कर्मा कार्य्य कर्मा कार्य्य कर्मा कार्य्य कर्मा कार्य्य कर्मा कार्य्य कर्म अग्रम प्रायम देही, तिर्दे तेर्धां देखी द्राप हे कार्युवाल दिली गर्म, तरिंद भूराहर क्रमाल ७ में मार भूराय भूरा भूरा भूरा भूराय के भीर हरी भीर हरे भीर हरे भीर हरे हे भीर दे दे भीर हरे हे भीर हरे हरे हरे भीर हर . यह नही हिम्द हैरीक कालाम्छ प्रदेशीय रिद्रांग्र तो हैरी है है है है से से रहे हैरी हैरी रहे हैर אַדאובנטועותטו, פראיביזי, שווחוזלאן, שווטוראונוזיאן, צטארא, b. Ornsverza (marma (F; lamentous algae): - On zara lara azina c. express smission country as stan (Emengent Plants): - AN da las ज्वल्याय प्राहित कार्याय के देरिंग तह द्रिय होय है के कार्याय के कार्य تعاري تقال عاليه, تعتاد - معت (Nelumbo), عاليته (Nymphea). उ एत्राय , अर्थ राष्ट्र र राष्ट्र देख्र देष्ट्रि राल, ७३ स्म मुरादर से दिलाय दिले र متعد المعالمة عدامة معالمة والمعامة والمعامة والمعالمة معالمة معالمة معالمة معالمة معالمة معالمة معالمة معالمة والمعامة معالمة معالم . كمال معالية عالية عالية عالية السل عليه المالة المالة عليه المحمد अगम यालमुछ रूप, <u>मरा</u>: - मुकाल (Mansilaa) e. gares un Inalizo 3121 (Ipomea) e. gares un Inalizo 3121 (Submerged Plants): - (15: 21) milis and عالمة عرف المانعة مع معنها به عالمه ، ومايله عمر تصالبه مارية المعامية عالمة عمر المانع معنها ( Valismania ) روم سالية عرب ماري ( بهارين معنها له مع السماني مع معرفة مع المعالية مع مع معالية مع مع معالية مع مع معالية مع orange color, contin 201 Ulticularia, Cerataphyllam. to अकादर जालर उभारेणल उग्य्य नेकाल खायात यह उम्हि = agin () स्रावेवीयह हैस्राय होता है न्यान होता में स्राह्ण स्राह्ण के स्राह्ण हो स्राह्ण होता हो स्राहण्य हो स्राहण्य - Am GMa Alle GBINA OUSCULTE MARCE Postia, Lemma, Wolffia.

प्राम्ति (Consumers)? – अझ धामार जना एण्याम्य अधामार उम्हितर उभाइ रिस्टर्मेल, भुगारव रिरोल्स रेर्युलाइ धामा स्ट्रालाइ राभा स्ट्रालाइ राभ (उधा याय, भुगारव रिस्टर्मे रिरोल्स रेर्युलाइ धामा स्ट्रालाइ राभा स्ट्रालाइ राभा स्ट्रालाइ राभा याय, भुगारव रिस्टर्मे a. आग्रम (म्रुतीय धारत य शीर्य (ए राहायाय के कार्य) वा स्वार्थ के कार्य के कार्य-विम्युनिक लामी, रेश्वा भागिरेत्तक द्यांग विद्यार भूषत कार्ड, रेश्वाएंड ख-भाष्ट्रांत जल, b. कार्याटाहाय व मा० आमी: - रेश्वा भूकाएड पाल २७ ज्याकार्ड, भामी, रेश्वाह विदिस (मारी राम, (म्यूम: - 20 रिजीय (मारे धार्य) - (हार मारे > अयम (मारे धार्य) रियाय 2. ज्लीम (म्राहि द्वाप्र -> द्वार २ - द्वार हार ? - क्या द्वार द्वार के प्रिय राष्ट्र c. (गर्यस्त (Nekton) :- जहा जलह महा धार्मितवार ड्याँचार (कर यह राष्ट्र भारा, जरा, נהות את העשיבון (Water - Spidens), שוופווד, ושורה לקותו שווז, נהואט, שואה שוב אין או אין אין र्छात, d. מוצאה בנה (Pensphytom) : - מע עיותי שוחל אות ושובת שודא שורא שוראי שוראי שורא שווצים שור שווצים שור שווצים জাতাম প্রামী e. (यतप्राध (Benthos): - अर्घाल प्रकार एलाव यामान उलाह यामार याद्य राजा मूट्र 13 स्न وسلوس عالة العالية العالية عادا واحد الحاديد فالله فالمرامة فالمرامة المحديد المحاسبة العالية المعالية المعالية اعماجه، عراجه، وتقوله خصارته، 3. Azista Decomposens/micho Consumens); - asim Haras Zapisulara ज्यनुधानक छात्राव रूछजीवि, अग्नेलू र्याम् डेल्लधायात्रा रूल जाराहरिक्स, (यानु खरा, ज्यासाराह-र्गाप्रतिमि इड्रे हर्ष, याम प्रान्ते ७ - प्रभीग्शायार क्रिप्रिम इड्राक्ष्म ला९० , प्रमाग्रीयात्रात्र भाषिभ्राछाया हुम्मा देनाया भाषेवाया स्ट्राइति । मेर्य भारत्वाया द्वाया के दिन्द्र भाषा देन्द्र क्राया देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र क्राया देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र दिन्द्र क्राया देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र दिन्द्र क्राया देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र भाषा देन्द्र भाषा देन्द्र दिन्द्र भाषा देन्द्र दिन्द्र भाषा देन्द्र भाषा देन्द्र

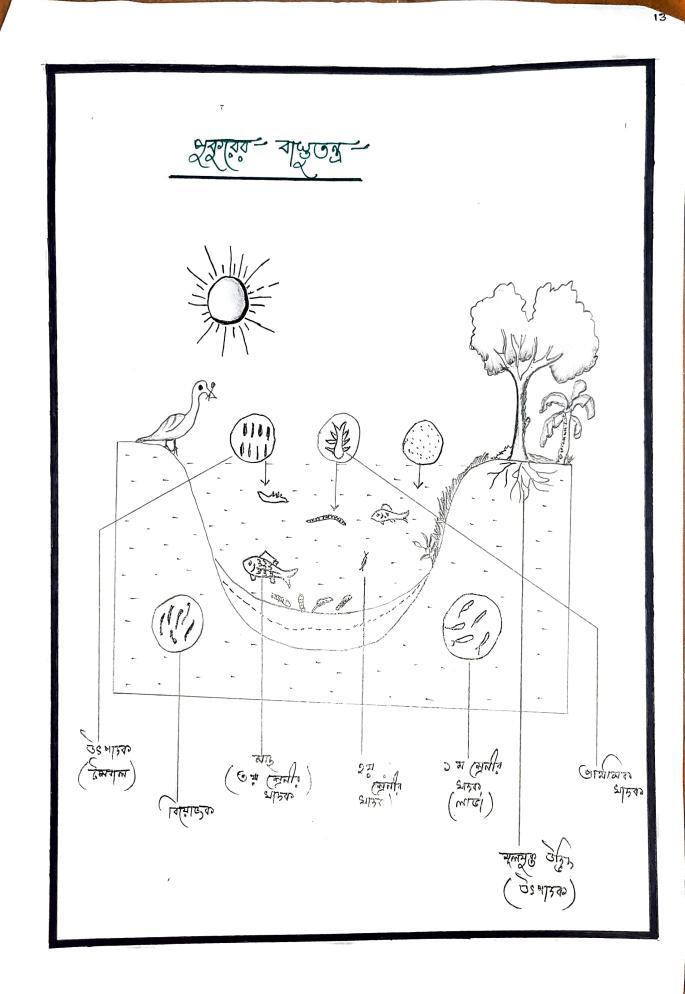
जयास्ति खान्ड उहितिः जालकाः -जायाच्य जाठीय उम्रि 8 Naviculla SP, cyclotella Sp. २. भोलांख उपराछ, किराताल : Michocystie Sp, Oscillatobia Sp. 3. 3496, Caram cosmanium Sp , staunastreum sp. 4. सूलरीत खाउग्सात उठिठ : Wolffia sp. 5. क्लाम्बर Nymphaea · Pubeseens 6. स्लयुरु खुअस्त उक्तिः भग्नः Nelumbo nucifera 7. रम्हारुभाना Eicehonnia Chassipes. 8. (मुभाभाम Pistia stratiotes. o. Sloaled Lemma Minoh Ozlo Lemma Mator 10. भुकुद्धि भाहि क्यालि उम्रि : बग्धः भूमानः colocasia Esculenta Mabsilea quadritolia Ipomea sp. 11. भुकाकृ एल निमाछु उद्गि ; Vallisnebia SP. Elodea Sp. ख्यत्रीयति लामु- लामीएड जाला द्याः-1. जगम्भाम : Venticella sp 2. निर्दाक्य Hydra sp. 3. जालग्रकाय Planchia SP 4. ज्यद्भारेगाल आली। (ययत-কেঁচা : Dena Sp. Autophonus Sp. Branchiuna Sp. Tubifex Sp. ه وه ادبی Glossophonia SP.

5. अन्तीलफ्री आती, (ययनarcuitsing: cyclops SP. Daphnia Sp. Moin crabs. · अण्डा (क्रांती ? आतो, (मयत-זופרעוד, אופיטוצים, ניהורשושט, נהוסאי אשעוד, ושמערי שאים ניאביועי. 7. Aren unito mile, war - ravemer man 3 chaobonu sp, as mil, Dysticus ٥٢ ( معرف Lacto bophes az mich, عمالكات عمالة مع ساله معتقرة المسالكات ساله ، उन्ही दे त्ये रामय 8. उग्राह्याउ, जाणीय भागी, (ययगः - Pila globosa (माम्रक) o. 25345 (analy Mint, (2222 - 32 Labeo bohita atta Catta ZIMM <u>Cipnhibus</u> testudimeus ERTATE Anabus testudineus ayte Aunties SP. Bing appr Hypophthalmicthys molithix. 10. Jule (mala contrat, contrat - as (malanostictus. (31177) TTE Rana Highina. 11. Jugisyor (mania cuni, CUNA - Unitrix Piscatore, 12. orfert. (22217 - Mingro - Padiceps buficollis _____ punctala. MIMEDITO - Phalacholobar migen. -320 - Batawyy stellabis. -2735 - Amas Phatyphynchos. Molis 235 Amas Chessa (2)(b) aussile Alcedo atthis.

· ORI ITARIAN (3' ONTATION (Analysis and Discussion) ?-प्रक जामहा राष्ट्रा आहा के राष्ट्रा के होत्रां के होता के ही के राष्ट्र के राष्ट्रा के राष्ट्र के राष्ट याह माति, आम मुद्दाल उल्लाक वारगम् य अफ्राव्यक आम्राह्य उड्याहम (यार भन्न-भर्यां एक उन्हा के जिस्त्र आम्रा क्राव्यक काम्यन्त उद्याह अर्याहर कार्य भकि लिगाइं उभयित भर्यायक्रमाक साम्राक्र्याल दल, उधान झाहुके आण्यायेक उडा इल المية المتم عامة معالمة المعالية عامه المعالية عامه معالي معالي المعالية المع एम अ जार्यन - जारे - जारीयार्थ होग्रेम साहित काछि लावां स्टार उटमारे काहे. فنفعاله فاعشك للعاقي ويواد عاده بعد ومواره مالغ فالع معاشما ومعالم فك الأكد مفكله ويعدده لونعداج وبوراتها والمع فلع فكالخلي حماقة المكرم مرفع अर् नर्यंगमाल जिमे धाम अर्भात आमुम्धालु नार्यात्र जाहर भक्ति भाम سارى، باغافة والمعاهد السع عاول 4-2 ما والمالة فعالمة المعاقة عالمه فعالية िमग्धी आहाम्स् क्याद करतार करतार केरतार रोकर हुआ मुद्दा राष है कि हिक कि כוקהבן שה שביוהם, שאווים בח שה שושושים בוזאם, כע ש - אווים בהואים (हार रोपाल , बाक नहीं के हमार के जाह है के कामाल में है के कामाल में होता है के काम के का की की के के का के की فاعد الله عاليه من فالتحالية المعلمة المحالية المحالية المحالية فالتعالية فالتعالي सिविछ सामित्र देखाया ते में मार भाषा मार हे में सिव के का का में में () म्हामितिड (हर्षाभाष किली मामे (म हरणाम्हर क्रिया) हे महार हरे महार हरे हरे महार हरे हरे के का का का का का क रक्रवाल, उप्रहाह दुर्ग्हारी हार्ग्वा हार्ग्वाया हार्ग्वाया द्वार्ग्वाय देवीही रविह (ماعه، عماعات عادياته على ما عالمان عن على ما ما معالماته عدم معالماته المعالم معالماته المعالم معالماته المعالم معالماته المعالم معالماته المعالم معالماته المعالم معالم مع 

+ Chininan आमक (क्यागारी) 5150 क्रोय्ण भारेक 3- MINO TA, 2021 - Cyclops, Daphnia. যায়া ઉ ডায়াম 5170 दिमगुल (हुसामा पाछर) (खन्नम जन्मिछुर) ट्योत आहरा (मारु आहरी (हार मार ( इंडीम भाम अर (मनार आफ्र करनार मनिष्ठ) रु मार् ( हज्य भाम हे? / भानीन द्याम्बरु 10 (স্তু সাটু ात्रील आहत 100 (शल मारु) धार्चात्रक 5130 1000 कर्नजाह - हि 35 MJ500 ( राग्वाम, उग्रह, उग्रि) 10000 र्श्वाहर बाजवाति उग्रद्यार्व । भर्वामेड.

Spre (K. Cal/m2/yean) 10 كمهم فكعان 100 51500 1000 ाइछीय खुर्मेष् 10000 भग्रम (मुनीव धामक 100000 उडलाउक Adie and with any and with ( Isiter ( Comelusion) ?- मुकाइड़ वाखुक्स लखायम खाड़ प्राम (भाम (य भीर त्रकीर जामम) אטער איןדי האשתוצ הוצואיז אינגי אינגי פאושוד שועה איןדי איניין אין איניין איניאין איניין איניאין איניאין איניאין איניאין איני י. אָצרפָי בושישת נוצאי שוואא זושיטא, נוצוות בושטראי זיזעיוא שיאות, אזעי (भेरी व्यामें, रिक्रीं रूपि लिक कार्भाई उपदा मार्के उ रलें उलासाम संसाथ रहा है "", भूबाइड़ बाध्यवास्ट्र शिव्यन्न दिरि, भानी आविष्याहरू उत्स्वाक राज्यीहिक ध्यानलाव कार्ग (गल, मुखार, वास जल, अहर, द्रायगुढ जाता (भल, ". आयोग जाय्याल कुरुष्ट जाकरित्रि 3 ज्यांतिषिक देणाया. प्रा अक्षा के करि भारे हिंद जाल किंदी है है الله المحمد المرس المرس المرابع والمالي في المراج و والمحمد المراجع المراجع المراجع المراجع المراجع المراجع الم



## বিশেষ পত্র নির্ভর ক্ষেত্রসমীক্ষাভিত্তিক প্রকল্প পত্র

বিশেষ পত্রঃ কথাসাহিত্য

বিষয়ঃ বিশ্বের কবি রবীন্দ্রনাথ ঠাকুর ও শান্তিনিকেতনঃ একটি সমীক্ষাভিত্তিক আলোচনা

> নামঃ মানব মান্না এম.এ চতুর্থ সেমিস্টার রোল- BUR BENG 2020 নাম্বার- 424 রেজিস্ট্রেশন নাম্বার- 201701048177 অফ-2017-18 পত্র- 400

> > শিক্ষাবর্ষ- 2020-2022



বর্ধমান বিশ্ববিদ্যালয় গোলাপবাগ, বর্ধমান পিন- 713104

REP ( त्रम्यू 9 S. Geogrant mit: 2 २. लिख्यम छार्यायाः ट्रिकिन o. मुकेल क्लिस हैरीकार - म्यारोज- म्युकेल . o 6 8. Estre etalis: saler etaliste subjection france 8-0 મું ભારતાં છે. છે. છે. છે. છે. છે. આપુનિયાહનુ કારકાર્ય છે છે મું મું જે કાર્યો છે. છે. મું છે છે. છે. છે. છે. છે ۵. छन्नअध्रारः दिल्लाधामानुम्तिः 9. 0)-90

9 लगत шात निर्माहत कहा क्रा 5 खेख आग्नारि खन्न निर्माहते कहा इसिए? Q - काममहि (उक्तामा - जिनस्थे ७ ? ٢ - आतमि जिन्ही (क के जिन्द्र) जिन्द्रात हिल ता यर्डसात जुड़ उम्ल È 31750-7 @ वर्जसात जानार जुरता नाम्य जाल ना यमलाष्ट्र? ि ज्यातरित्र नविक्रम्टिण त्री? Ð (meno adanta ordan) 2 august anales enuro उत्तरिक अवभागत की ? देख ज्याति त्र्वेक जारि ? 6) D _ छिंहात न बाहमर कि राजित जा आ दिलिय के प्राचित न लिधायु लिलिय किलिंग मा आई उम्हिलि है आ दि देवर दि देवर कि आ दिहा के कार्य की कि कि चेर आत्र लया तिमेशन राष्ट्र भार हारि या आत्र हास्र नि कि आतं कि 50 जिल ता भाव वाधा श्राह, SZ SZ क्ट्रिसात (अध्रक्ती के जिल्लाग Omto? आरी प्राही नामरे विषय किये रामें देशा हो है। दिन्में SO टायु लि के की? 36 टाभ्रालेर छाँगेरि के द्वला फिलर ट्यभ्रमित् र्य्वक्रांत ट्रंकु के लगत के राण्डाति? A हि उन्हें होये हे के हिलाई हिंदिलाह के होये है के होये है के है के कि है कि के कि है कि कि कि कि कि कि कि कि कि काना बिक्रि आरेकेन डाहिए किना, शाम डाहि चाति जाधल का की दिवय अळहाती? भी जाड़ आमझे आति जिये winth most of system a system of sug algo any र्मा हाहायार हाहार हाहार छात्मका गा जित्ता प्राय होते हाहार में भारत होता है ारि राजार समता उठाष ( ) किमाला, उठाफ इकीवागु वार्य किमेगला ह जिन देखि जनराली उत्त कर उन्ने दि केला उत्तर कर देखा कि वार्य क्या का साथ रागर कालाकाला काल तर व्याप्त कर खाए देखा उन्हें कि कालाका कि वार्य साथ रागर कालाकाला काल तर व्याप्त कर खाए काला कालाका का कालाका साथ मिलिक रागर के किमेर केलाका हि उनका ने कलाज जाता उन्होंका के वार्य का साथ मिलिक रागर के किमेरि उनका ने कि जाता उनका का कालाका के वार्य कि



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হামকা

শহুতায় অধ্যয় - लगभार के उन्होंक कार्युमेलि कार्षिक, हिम्माने हार्युकार्य जिन्दार्डाक, जिन्द्रकार्य रवीनामार तरा हैक " Toyle (21 शो, Smage = Sigue of ton 2 m and ant famon, asin राज्य कुणालीतीराक्तिक भूर्य भाम किंग इत्याएं, राज्य कुण्युतिगाक टारे (भारु 20 किंद्रामाभिष्टि द्वि दियेक इसम फिल नगभा दे, उन्हे आभेर क्षिमियुं एकन हमारेन आग्रा मिलान जाम्हा देश मिलिए , देश जिलाइ ? दिलिल्जानित राखि राखन्त्र नाग गिरुर कि जाभाषत दातात. (पविनेत्र वाण्या यहि आखा देगी वाला सिर्झ व्याप्य क्या है द्या है त्या है अग्लाइ हाएड होएड निर्माध होते होगाल हाले होगाल हासने हासने हासने हो के का हा हो होगाल है हो हो होगाल हो हो होगा ह अरक्षत , भावा हागर रहा लास क्रिंड आहित पालक्रमाध वारे किर्मासर होत कर कार्य कार्य कार्य केर्यास्त्र केर्यास्त्र याद व्यक्त वार्य केर्यास्त्र (भाल बिकारे जिलवर् का वस उन्दुर का रियोग कि हाका नेष् द्यामेल भारे भिन ट्रिये हार्यगालाई दिला बग्रेमारिये आणि हवन भारेन िश्वारा, जारे कार्यास्त कार्यास्त द्वर्यापादा, वर्छस्तार मार्व्यार्थ द्वर्यादा रागि स्ट्रेएक मगण मांगे, स्टायन मांग्रेन हाता हुए हाता है। भाषे भाषे हार हाला साम, मांगे हाते, द्राने स्ट्राने सामार, मिला के हि विशा करि मात रेष्ट्र/ 6 टाग्रेल न किछे तित्व ने नाग्र वार्ट मात्र नि ि टाप्रेनि ती, जिस्त द्व्या हाप्रते याद्र 5 टावार्ट विर्वासीय 20 विहार कानि हार्ट्राय Changener Diglos wild nimer zelo triger (nave une gene उन्हान कार्या कार्या हो के यातालन कि या पहिन तार्वाप्तिन अगमानीयार्जन, एक्यु वार्थ्र नामार्थि वन्त्र गाह र्ही हे हीए वायेगाहि Orbiois organie roadilieure Level wier wie relle राश्वि यावा न्यापि (पावल नाग्र ठीवुर्ग,

Ø শ্বাম জন্ম उवनिर्माश्च आहिल रक्त आत्मितियक्त कामिनि किल्ला किलि के दार्श्व के लिला कि रिमेर के रिमेरिल , अमलि निषठका उक्षे प्राणित रहेका में किंग रहे किंग रहेका के राष्ट्र रहेका के राष्ट्र रहेका के राष्ट्र रहेका के र 100 हो राष्ट्र हिंदी राषाल्य हुई राजह यो लागा हो हो हो है। उद्युति हुपट्याने ड्यावा रही भारेता हिमार होता मुभीर्गहार क्रियार्ट्यान रहीहरान प्रथम हिमार र्गे एक राम्हीहाल रहीहाल है लाम्ही है हिल्ही के सिर्वान है सिर्वान है यरम राह्यार, आर्युतिराज्य - 6913 तिल्व @ Gunna Gunganavia वभरता अस जान रुव निजारा स्वादिन ट्वन, (मेरेल), तूजन वर्ग भ, 3 nontraz acid, when anna day lora contra ta loutra डगाए लालग, जिन सुढ मान्ताक, कार्की तलाव किर्णात्त विकाभ) surgitation of the physical zutop 25/19 र्गतर 76 लहीता प्रता होते दांगे प्रान्त्र कहाहार कहाहार कहा होता दाखा होता देखा होता प्रान्त्र कहाहार कहाहार कहा कहा होता के कहाहाहार होता प्रान्त्र प्रान्त्र कहाहार कहाहार कहाहा होता का कहार होता होता प्रान्त्र कहाहा कहाहा क Queser) उत्तर, राष्ट्री भार, ताहर, अलंभ, अर्वन क्रिप्टी लिहान, ZIQUE STRAR THE FREN SUBSTRAS OFFICENDER, OFFICE "ताहिक (GAA CAR CARENT 2735 CALERAT, 'SMIDA), & MARR', brygg) awary, austrains-austality outfileolis austable विकिन द्वारा निष्णुं सिंहा > विविद्वां के जनवाय हम खिल्महायुर्ख्य दे

দিশ্বয় দায়ে থিয়ায়াই ইদিছে এ এটে হাওলদান পিলক হল্পলাহ লৈজৱলৰ ধ্বাহালগজা হেওঁ হহালহুলে স্ফাচাৰ্ধৰাৰ জ্যান্য 4002, স্বাহ বিলাজ দেজনা জলৱাহ দ্বাহা হুতাহা হতাহাত হাওঁহেট গু ইন্দ হান্য দায়ত গুৰুৱ কাচনা হোলাহ দ্বাহা হতাহাত নিজহেল স্ফাজ গুৰুৱে জ্যান্য হয় কাচনা হল্যাহ দলেছে, ফলেজে দল্যাল , আন হল্যাহ গুলাত হয় হানিহ বিলাই হিল্পাই হিল্পাই কেলেজে জ্যান্ত হেলা হে গান্য হানিহ বিলাই হালাহে দলে দেজ লোক কেলে জ্যান্য হেলা গুনাত হালাহ লোক হিলাকে হিলেজে দেজ লোক লোক হালি হাল কাণত, হালে হালাহ হলাছে , আন হেলাম তাথ্য কাণত, হালে কাজ হিলাকে জালকে লোক লোক লোক লোক লোক কাণত, বিলেজ হালাহে হলাকে দেজ লোক লোক লোক লোক লোক , মহাৰ্ঘটাল হিন্তা হালাক , আনত হাল লোক লোক হালি হাল , মহাৰ্ঘটাল হিন্তা হালাক , আনত নামক , হেলাই হালিহা , মহাৰ্ঘটালে হিন্ত হালাক , আনত নামক , হেলাই হালিহা , মহাৰ্ঘটালে হিন্ত হালাক , আনত নামক , দেজ নামক হালাহ , মহাৰ্ঘটালে হিন্ত হালাক , আনত নামক , দেজ নামক হালাহ , মহাৰ্ঘটালে হিন্ত হালাক , আনত নামক , দেজ নামক হালাহ

**हिन्द्रां जिस्ताय (31934) छिल्ल्स्य क्रां**सीय अपने क्र

ন্থা গৃগ হলে লগায় হাই দেৱায় হৈ ব্যায় দেৱল প্ৰায় প্ৰায় হাই দেৱলা জ্ব হাই দেৱলা জ্ব হাই দেৱলা জ্ব হাই দেৱলা জ কাৰ্ডা প্ৰায় হাই দেৱলা জ্ব দেৱলা হাই দেৱলা হৈ দেৱলা হাই হাই দেৱলা দিৱলা দিৱলা দিৱলা দিৱলা দিৱলা দিৱলা দিৱলা দি কাৰ্ডা দেৱলা দিৱলা দি কাৰ্ডা দেৱলা দিৱলা দিবলা দিৱলা দি লাৰা দেৱলা দিৱলা দিৱলা দিৱলা দিৱলা দিলা দিৱলা দেৱলা দেৱলা দিৱলা দেৱলা দিৱলা দেৱল দেৱলা ল

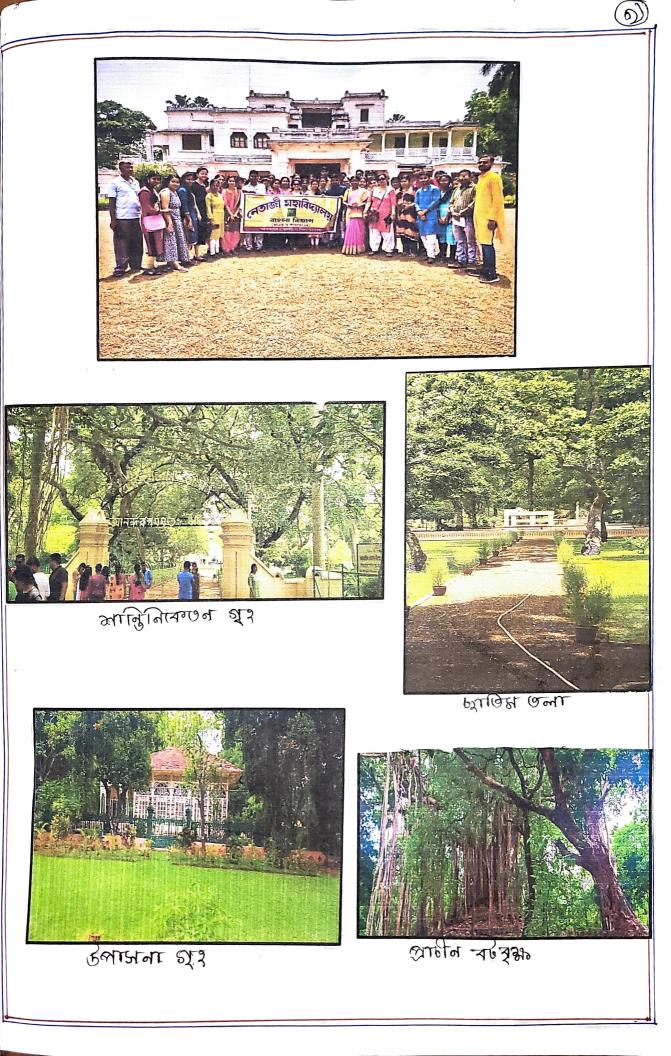
218100 31025 319762, ينهد فري المراجع المراجع المراجعة - فراحله المراجعة المراحة (فراجه المراجعة ا - कार राष्ट्र कार्य का Carbita and subit allong allong allong allong and อยู่ได้ร่า (eng) - de 12 (o, 2 mm gids wanter seites - 21 (64 421) याला हम) कार्या प्रकारक मार्थना कार्याच्य प्रतिहान प्राहण्ड कार्या के दिल्ला के प्राहण र्गाहि, -जनिर, ताम जाशहि, Our goaring of a all and the are all on a cure अलिर ताम र्य - 24 एम, 200 मार्क, आमा), स्वाह - ज्वे देगी), प्राही ante - trives site cure come sola della sola della sola court - approver alla marstrand and alte ellipsed telle Trade. Lege Mir Ours orgener ( चिम् हुएगार Thir Syst ( कामेर महि ) Curany min give terma car pulor onis - (बरेमाम - नहीं हाएक में होता - में मारी - सारी ही कारी की कार ' सार All Aller of all, white they wave function of the regulation of the - इंदीम मारा फिरेंद्र - एंगा मीमि लियेंद्र आश लाभ की टेल वारे राष्ट्रेजि ! रामामें (प्राई - प्यावाय काधाय नकार्यात्र नकारा मय छनामें) Ough vissons sten sh - ग्रान्स् फिंट , म्हाएग्रीयेस्त आएंग्रेड अग्रेगार महिति इन्त के हार न्यूयलम् प्रेयहत्व ७ म्लालम् स्वास्त्र पश्चाल् ज़ाग्रास्तम् द्वालहोग्व ज़ाव प्रात र्यायलम् प्रायह्ति के म्लालम् स्वास्त्र महीत्री हिल्हयराज्य, याग्रेप्ट गर्भ्राह्न म्लार्थ्य

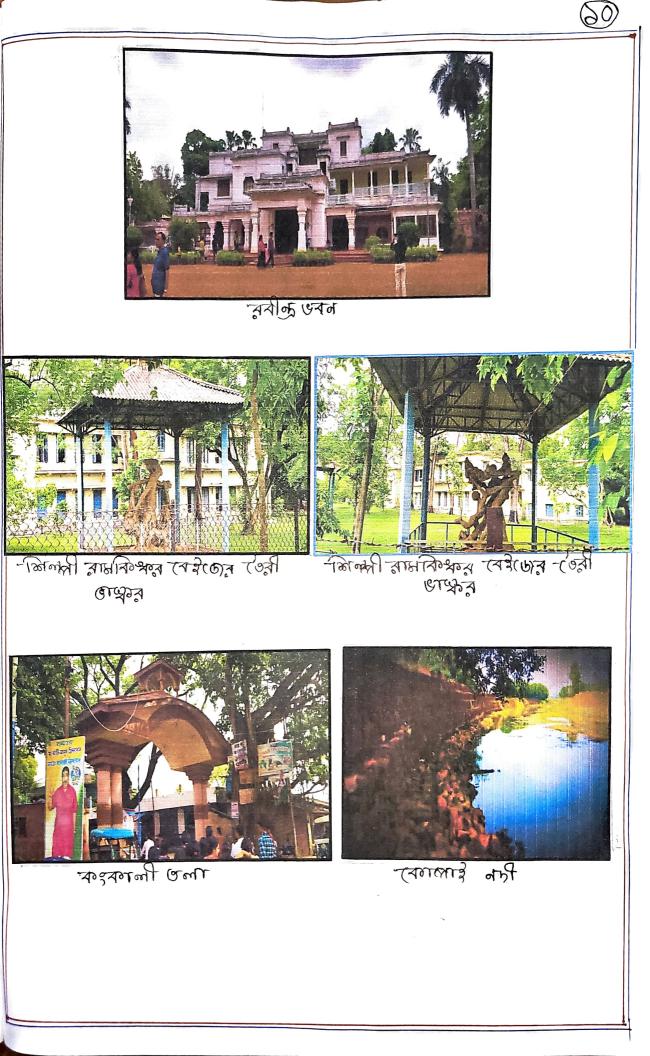
भारतियालन कार्यात स्थान स्था स्थान स्थान

कारकारी भाषाय होता के मार्ग्राती मेंगास ह छित प्राणमान करें मिला हार्ग्राला कार्ग्रा के मार्ग्राती मिलास मिला हो मिला हो मिला हार्ग्रा के मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा के मार्ग्रा के मार्ग्रा मार्ग्र मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार्ट रहे मार्ग्रा मार्ग्रा मार्ग्रा मार्ग्रा मार सिर्ग्रा मार्ग्रा मार्

र्यात्रेग्राण जनाक्षा कार्यः

জ্যাদ্ধলা সোম, সময়-৫০ বছর, লিস্থা- প্রুণ্ড, সোঞ্চা - জিন্দিরুন্। সোহ্লারেকারের দিন- ২৫.০৬. ২০২২





বিশেষ পত্র নির্ভর ক্ষেত্রসমীক্ষাভিত্তিক প্রকল্পপত্র

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বিশেষ পত্রঃ প্রাচীন ও মধ্যযুগের বাংলাসাহিত্য ও সংস্কৃতি

বিষয়ঃ দামিন্যার কবি কবিকঞ্চন মুকুন্দ চক্রবর্তী ও চন্ডীমঙ্গল পুঁথি : একটি সমীক্ষাভিত্তিক আলোচনা

## নামঃ আকাশ সাধুখাঁ

এম.এ চতুর্থ সেমিস্টার

রোল- BUR BENG 2020 নাম্বার- 414

রেজিস্ট্রেশন নাম্বার- 201701044881 অফ-2017-2018

পত্র- 400

শিক্ষাবর্ষ- 2020-2022

গোলাপবাগ, বর্ধমান বর্ধমান বিশ্ববিদ্যালয় পিন- 713104

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EIMIS বিশ্বযু प्ट्रांशका ২ > The Bly brann - water राखाय लागांग • > ज्लार सह हाट हे जार हार - प्राह्मा प्रान्त का 8 > দত্বপ্ন ভাষায় - র্যামুদ্রের রার্ম বর্ত্তরানির আন্ধান্র D >> পাগ্মক্রাণ্ডত দিরু এবু, কার ক্রেক্লি ডান্যান্য উৎ্রশ্বর অনুষ্ঠান ს টনগ্রুহার 8 हिल्मलामात्रा हिंद ٩

পশ্বিশ্বালা ) २. दकात ज्यात तिकारत कवा अग्रिष्ट ? २. डिकु युग्तीरे ट्रकत निर्वाहत यात्रा राष्ट्रि? ७. ज्यातीरे - खार्जीत्क की जकरे - लावपाल फिले ता रठेआत जान रामना भए !? 8. रार्ड्यात द्याती स्वाग्ता ताडारे आह ता यमलाढ ? a. रंभ्यात र्वं आत की की माह ७. रहेक खाति लाहा निकेक्तीत छाड़ा लाग वाकि या लाहा ह उर्युलन कि आहार ्रिये या सारं दाहा रशिष्टि ! 9. जारा जित्न जाव रे निर्मे न योका र राग्य याय कार्य र म्या ? 6. ट्याय्रीकेंग ठाषीट्ठ की खूला फिले उ यहंडात की युवुष आहि? 2. कार्यत्र आखुलाविहें : कार्यत्र नाहा निए र्कात रिवेडक आहा कि? 30. स्वित् आखालानिए आय ७ द्याति दिल्लाने लाग्रेमे का मार्ग्या 29. - कीर्य आह्य जिल्छिल त्यात टम्युमयीर उत्यात आह्य 200, 1 20. क्रीयेन आहा द्वारिक एम्यान कार्य हार्या दाष्ट्र ; 20. क्रीयेन आहा द्वीप्रिक एमयान कार्य हार्या दाष्ट्र ; 28. क्रीके उन्हीहाल, आअझीझीलेन छाठीहरुव कीनेदेश त्यात मिकाम मारेवर्डत अपूर्ण मिता? आभे भार शास खाइला ख की 3 कछ-এ৫. এ জালে হেজাও বিজে দুজাৰ বিগত দুৰ্ঘটি পাছৰ প্ৰায় প্ৰথাৰ প্ৰথা জালি এন্দ্ৰ প্ৰথা প্ৰথা জালি প্ৰয় প্ৰথা প্ৰ প্ৰথাৰ প্ৰথাৰ প্ৰথাৰ প্ৰথা কৰাৰ প্ৰথা প্ 26. 3 दिल् - आर्थ्य कार्य मार्थ आर्थ कार्य प्रिता यकि थाएक खाञ्चल खा की की ? खान टालव ताझुवा उपाष्ट्र किता? 29. - स्तिमं आहा - द्र्या हुले मार्ग - द्राह्य के न्या के का निर्म कि ह अरि ज्यकी तज्ज्ज्या जामाल लिखाइहाला। उलाय डाज्यित का मुख्य प्रात्न थ वान रहन काल होत हुन होने दर्द्र हाल कार विकार हिंदे हाल यान मेर्डी याम्या दित राष्ट्री हिंग रेगिर विग्रिय विग्रे कि रेडि से रेडि रेडि रेडि रेडि रेडि रेडि रेडि उगु-ग्रेर कर्मा रहा हा जातान किंह केंद्र यान्ताहण रहा हा रही राही उिमे क्रिही हो हो के कि का के कि कि

ञेका-र ভূর্বিকা ट्रिश्च अत्रात्र अत्या आया कांग्रेक द्वत हुक् क कर्ता हमा एक द्वा यर्यकाह्य एक्डि कांग्रेता आजारिक रेनेयाहन कर्त्राष्ट्र कीर युक्न म्रजवारी महिलात हमाएक कालाकी न उककत वाडाली की दे दाने नाम्छ 'हन्दी इाइत्त यार्कीटे या आली में का कि टार्ग्रा अन्ति का का का का कि क्रांग्रे खालुकाम् ट्यालीताग्र किंग्राजीव जार्रदत सुकूत् हक्र-यहींन यो छ। हैर्ग आठ. सैंदीन मुख्य सामयाय करिति मेली आप-रेडोप्टेंड महाफिश्च रिक्रिंग् उराइग्रे, दिरमारं. आई होए आहे हेरे लाखामान का माम आग , माम का का माम का हा माम का रंग ीकेंगु - उत्तरह्यूम आवेतिन्द्र मन्त्रवन २० रत्नार्ग्न र कार्या मेहद गाल्ता-लियामारं कहा हार लावर्थारं मारिश्वाचाइमेवा आहा हारि आल्पीरं गणें- युरु . Carre ais de de de de de de de muni-यात्रता मिळाल्या रखी नमी हलादेश कार्य हलाए यात आव छार छित्रहा साज रीकड़ा साम जार निक मुछ संभुताथ छर लोहत- लाहतिन काल क्रिक मिल्युक कार एति। जान की कालन प्रधात क्री बने छाछ नेधुवाण माछा इत जधत जात खतु ह गारे के का राज कात कार कार कार व्या के कार्य की गए जाकू दे जी उपरांत कार्या के जानेत की गरि जिन्दा क लात्र निरुष्य याउाद्वी अटल यहे आता टउल् िम् याद्य में के भार्ती के स्त्रेमाहत कार्या के माभिमा लाह्य उत्ते हुई रिक्षेय्त आहा अविन प्रथमा हत्या के दिसामे के कि हो के के कि मार्ग के के कि

ন্যুৰ্চ্চা-তি ज्यातारेव उाख्यक आंग्रीमेल उक्तन नाइ। ह क्र रखीन खत्राप्रात माहिश्मा। रखंडात खार्य्रात कृर्य -युत्रांध ट्रह्लांग लाइलिंट उन्ने यहा द्वाला त स्वत्र- युत्रानिन संग्रा तार िरम्पात कराइ, छारदकव्यन हारक मून्छ आछ कुरि किल्गा-रेअहोर्ग लाह्य टलाह्याहूछ २३ द्वीरे तेमी माखामन ७ झुल्डिक्यु सी, माखामन टन्तां के लाळाडी हिलाज रायां के याता है। जांब कि काम टमछलेनाम जाउग २ग्रा टडायात ट्यक छेडेर् मित्क छ मेछित्न उगयाद्याये पर्युछ माद्याम दुर् न्यालीयेक सेथि, अयाव सेथि दिए स्थित प्राप्ता मिर्गला होता होता होता होता है हार होन्द्री राग्रे हार होन्द्री राग्रे हार होन्द्री राग्रे यास्त्र राभे चाला दयात्री हला दयहि झेलिक्स्येम् दिग्ना-माहि आदे किंद्री लीके हा हरका के किला उत्ते हिं ट्रिके आख्मा ग्राम की रेके क्रेल के के मारा (मक्राली) ट्राम 1 ट्रेस्तार मार्ग्रेसीम्न्युर्ग २०६ क्वेट्रंच क्वेट मिल्यार ख्ट मिल्यार टलोह याउगा थार साउका आजा

2-10Jr कार्यकी ७ ७ ८ उट्ट अन् आ छ ण या र्यायवे याउाष्ट्रीयव निकर्ष टण रिअन्त्र याद्वी टमयोव आफ्ने आह् टडाआदि कार्ये लगिति साहित सामि आउगा ट्याका आकट्येय र्यासारि उग्राश्च द्यारिक में डार्यकेटन करने हलाहहतां उठा कार्यमे ये व्यक्तरा उधते यर्डमात आहता जामन यूध शिकरे (भाता मेग स्थिमि निर्देश्व शहल काव लिशिता स्थिती रासूने तता कीव हा हनुनिष्ठाध्वाल किल्लिन उर्घ हनुने दर्भवी मूझी तता कि लक्ष्माम् Chal Bonat 2 2 2 - जाल्य माखाद माहल , - व्याता थाए - दी डार्डाला २१६ माग्रे लाव माम्य हिल काये याउप्पाता अलगारिक दआआश्रीय मिकोइज्ज अट्य उाव क्रीथ वित्य शाम आव्यतान कावि त्रायाश्रीय ने कार्यन युख्यादनमा ट्याझीव्यन आवितान कावि क(बत, किंगु उत्तरेक 2007 मात ता छार्म, छावा हकार किछ. कत्रिता न्यूर्वर्धिकाल्न अकार माथ खाया निय जाउाट् निर्माष्ट्रस्त रक्ताता हडतरे में में हा जाएं, केर प्रीयाधालमंग हिंगे लक्षामंग टभय इलिन्छ यक्ष दादा उन्द्र देवीक स्वायक साला भीछेठ र्भा यात्राहरा कार्य कार्य कार्य कार्य कार्य कार्य कार्य कार्य कार्य जान कर्नता छान्ना कलीभूत भिन्ना डील इत्र यनिषा" ट्यहड् वार्ड माने ट्याक अलता कवार्य ठार्ड २८ ७७ का का मे रा २०८८ ्रिकाक, आयात् देशक तम येवल मार्ग्रा २०१४ २१२२ अकारत उग्राह २०११ रियेप्टील हम्बेद्धान नामा

মুক্তা-৫ उद्याभुद्धान उत्तर रहे रहे रहे राजान नार्थम 'কোন্দ্রক অন্যান্য উৎ্তাব অনুষ্ঠান क्रीयने या इट्ट ट्या ता गए निष्ठ सुटलाने अल्प्राहानेन उटनीलाठे २ टिला क्रांत निरुद्ध एक कारि नियान्य कार्य कार्य कार्यका कत्वत या अधतर रखंडात रेश्र जाभटन जार्गिक म्योन्ट-र्यारेनी दुभेगी उद्यता उर्छ आहा प्रतेखा मुट्या माहित कीयने युव्वर्धिन टमन फाना, - क्रांच हुए रिंगुरु कार्यता ड्रूरिं टम्हाइलित रिंबि-हरू की मार्म में में मार हार हा हो कि में में है के म मेखा दूं जा, नजिन हा आहा भिगद उटा जागी मेला आधूलात. ठार मुडात नारुग भा ता, कीर्या उत्तर्ग कार्य ए हाला के खत्रकिल र्ग, यह आवृम जात्यन कार्यन ययाकार्टन स्थाय करा, स्थाय टमधाव उत्न द्वाला दमधाव छत्त उत्र उत्न न्यू छ कालाीत उाअपि उन्हें दस्ती मेंग्रेट किये ता छात्रे हुग्रा गण जामिट जगु, अर्कालन नाभीव की राष्ट्रले ता। यह आत हान में आविदने ना ट्रअवर्ष छेलादि यावशाव कर्तिता स्वित्र राउछिदि होलादि हिने र्गाह उकारे डान्ड्राक हाल्लाक प्रह देल गालाक प्रहर्त जाकेल की गर मियून आहे। रुष्टे आहिर मिल्याइ दाला रात्ना उाठाडा झाझारिल्ट छात्मक उतादे ताछला याद दिनाध लड़ला, उभ्य लाड़ाटि उर्छ क्षीयन एउन स्तूरिमन मेडायाउन

টন্স ব্যাগ্যার कीर्य सुकुक हुक्रवर्षि भारिक्वाय त्याउका फिल्मता छाई आआदिय उतार्व्य र्क्षेत्र आक्षि सींग्लू नेखान सुकृत कर्त्व राधान् र्षडाति आन्त्मे र्राह योगाहि। आन्ध आहालात, Chhiz-इल्पिल, दरब्रहाल जोवत गानल जाएए रहा नए हा जर उातान छरित्व उल्गाकान लानितिव्यकि ड्यूलन करन नाधान, शाहिए राधार इत्व क्रीयर उर्गव जीलका उत्त्याय क्रीयमिव रिलाधेउ यु में भ तक राम द्वाहा अलय जलाता का राख आव न्भ टाह्र आहान खाताफ काताह। टकतता उड्डील न्थ्या शल र्च खातक नगर्मक द्वीके कार उन्नाकार जिडाहत, तथूत नथूत अर्थनक, छात्रहा जीवा आदार नषूत खात लाष्ट्रव २८४, उक्ट उल्लाकान छत्रील २८४। उत्रकान जान्छ राक्षे कत्न नड्न CNTE Source & Man (2) - 2 (021(213 - 313) ता (2) 313) সা জ্বাত আত্যাহকার ;+ 2. अक्रात एमान्तर, राग्उा- 80 रहर, रेलोझ- ला. लिझ, লেন্ধা - সৃগ্রিকায়ক, কিয়োগত তথাগ্রাতা - 97. এ. 2. उत्तार्वत एपान्तर, रग्उा-82 रहर रिलेश, - राज्या, Color - र्श्विश्वर ७ उत्ययम उत्तिर्ग आतिला , (). 319515A1(4,4 That - 20.04.2022; 3130, - 2000 (31210)

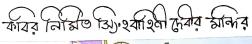
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र्द्धनी देवे अद्वारिक









ন্যুক্তা-৭