# **Environmental Management Plan**

For

# **Obtaining CONSENT FOR ESTABLISHMENT (CFE) – Expansion**

Submitted to: AP State Pollution Control Board

Submitted by:

NATCO PHARAM LIMITED - Crop Health Sciences Division Technical Plant,

Sy. No: 56(P) & 60(P), APHC, Industrial Park, Attivaram (Village), Ozili (Mandal), SPSR Nellore (Dist.), Andhra Pradesh

**1.0 INTRODUCTION:** 

**NATCO PHARMA LIMITED,** a vertically integrated and R&D focused pharmaceutical company engaged in developing, manufacturing and marketing of finished dosage formulations ("FDF") and active pharmaceutical ingredients ("APIs"). Founded in 1981, our focus is primarily on niche therapeutic areas and complex products. We market and distribute our products in over 40 countries. We sell our FDF products in the United States, India, Europe and the rest of the world ("RoW") markets. We also operate in certain key geographies through our subsidiaries.

The Company provides a congenial working environment that encourages employee empowerment and out-of-the-box initiatives. The team is provided with adequate authorityresponsibility to implement novel ideas.

#### **Our Mission**

"Making Specialty medicines accessible to all".

#### Values

We believe, to succeed, requires highest standard of corporate governance behaviour towards everyone we work with, the communities we touch and the environment on which we have an impact. This is our road to consistent, competitive, profitable and responsible growth and creating long term value.

The Company strengthened its governance-led business commitment and corporate brand with the objective of enhancing stakeholder confidence in the management's ability to sustain growth over the long term. Increasing approvals from global regulatory authorities and large global customers bears testimony to the Company's ability in conducting business operations aligned to global best practices.

#### **ENVIRONMENT**:

Care for the Environment is one of our core corporate values and, as a part of this commitment; we enunciated our Environment, Health & Safety (EHS) Policy. Our EHS policy provides for the creation of a safe and healthy workplace and a clean environment for employees and the community. It aims for the highest international standards in plant

design, equipment selection, maintenance and operations. The policy is a commitment that we will manufacture products safely and in an environmentally responsible manner.

The implementation of the EHS Policy is ensured by institutionalizing a robust EHS Management System, adequately supported by a well-defined organizational structure. In our journey towards sustainability, the EHS team sets goals and benchmarks every year and works towards achieving them. Management review mechanism is in place for close monitoring of EHS policy implementation.

We are committed to environmental stewardship across the value chain. We keep wastes to the minimum and clean gases and effluents scientifically. We strive to reduce organic & inorganic waste generation in the process at the R&D stage itself. At the plant level we carry-out extensive studies for each product and at pilot plant level to understand the waste generation for treatment and for safe disposal.

#### 2.0 CROP HEALTH SCIENCES DIVISION:

#### Leveraging crop health sciences

We are using our expertise in organic chemistry to leverage our skillsets and expand into the agrichemical space. After carefully assessing the market potential and understanding our own strengths, we are targeting a unique set of molecules for the Indian market, which have a potential to expand to other regions.

Natco had proposed to establish a Crop Health Sciences division – Technical plant for manufacturing technical pesticides (insecticides) at Sy. No: 56(P) & 60(P), APIIC, Industrial Park, Attivaram (Village), Ozili (Mandal), SPSR Nellore (Dist.), Andhra Pradesh (state).

Natco had obtained the Consent for Establishment (CFE) from AP State Pollution Control Board, Vijayawada, vide CFE Order No: 242/APPCB/CFE/RO-NLR/HO/2018, dated: 17.09.2018 to manufacture technical pesticide of "Chloran Tranilliprole (CTP)" with a production capacity of 4.00Tons/day with the capital cost of Rs.30crores. For environment protection a full pledged Effluent treatment plant with Zero liquid discharge concept to recycle the treated effluent to cooling towers makeup is proposed.

In our pursuit of sustainability, once is not enough, continuous improvement is a major ingredient. We look at the potential of continual improvement by way of process optimization, resource conservation, pollutant loads reduction, etc.

#### 3.0 Revised proposal for CFE amendment:

As a part of continual improvement, our R&D team had optimized the technical pesticide process of "Chloran Tranilliprole (CTP)" which is proposed at the Attivaram technical plant which in turn results in elimination of few raw materials and reduction in water consumption and effluent generation. We would like to submit the change in process to the authority.

Also to grab the market demand, we wish to manufacture an additional new product named "Thiamethoxam", a technical insecticide with a production capacity of 4.00Tons/day in the same premises.

With the above we here with submit the revised application for amendment of our CFE to include the new product along with the revised process of existing product.

#### **Earlier process of Chlorantraniliprole (CTP)**

In the earlier process, three solvents namely toluene, acetonitrile and water are involved. Toluene is used as solvent medium for acid chloride reaction, and the solvent mixture of toluene and acetonitrile is used as solvent medium for coupling of acid chloride of step-1 with 2-amino-5-chloro-3, N-dimethyl-benzamide (AC/ADB) to obtain Chlorantraniliprole. Water is used in the isolation of the final product.

After acid chloride reaction, toluene is distilled off and stripped with further toluene to obtain acid chloride as oily compound. The resulting acid chloride is again taken into fresh toluene and added to the solution of 2-amino-5-chloro-3, N-dimethyl-benzamide (AC/ADB) in acetonitrile in the presence of 3-picoline. After completion of reaction, water is added to the reaction mass and product is filtered off and washed with aq. acetonitrile. Then the resulting product is further leached with acetonitrile followed by water.

#### **Revised process:**

As three solvents are involved in the earlier process and in order to minimize effluents, an improved process has been developed with a single solvent, acetonitrile. Acid chloride is prepared in acetonitrile and is added to the solution of 2-amino-5-chloro-3, N-dimethylbenzamide (AC/ADB) in acetonitrile in the presence of 3-picoline. After completion of reaction, reaction mass is cooled and the final product is directly isolated by filtration from the reaction mass. Then the resulting product is further leached with water to improve the color of the product and to remove the water soluble impurities if any.

#### Advantageous of revised process over earlier process:

- Specific water consumption is drastically reduced from 10.29kg/kg of final product to 2.40kg/kg of final product (water only used for final rinsing of product).
- Process time cycle has been reduced by several hours.
- Consumption of toluene is eliminated and distillation of toluene step is avoided (in stage 1), which minimizes the energy consumption by several folds.
- Recovery and recycling of solvent is highly effective (single solvent instead of mixed solvent).
- Single solvent is used instead of multiple solvents reduces the load in solvent recovery in the process.
- Same output is achieved with reduced number of process equipments.
- Yield of the product is comparatively higher in the revised process (91.0% against 82.0%).
- Process is environmental friendly as total solvent volume is drastically reduced, water consumption and effluent generation is reduced.
- Quality of the product is relatively improved.

With the addition of new product, there is no impact in terms of overall water consumption and effluent generation (due to the process optimization of existing product). Quantities of hazardous wastes will be marginally increased. There is no additional capital investment required (the same prosed equipment will be used for new product due to reduced process cycle time). The details of process, raw materials, material balance, water consumption, effluent generation, treatment and disposal, hazardous waste generation & disposal details are as below:

#### Line of Activity: Organic Chemical Manufacturing (Pesticide Technical -Insectides)

#### List of Products & By-Products (as per existing CFE)

S.No	Status of permission	Name of the product	Capacity
1	Existing as per CFE	Chloran Tranilliprole (CTP)	4.00 TPD

S.No	Status of permission	Name of the By-product	Capacity
1	Existing as per CFE	Sodium Bi sulphite/Sodium chloride	1.68 TPD

## **Revised Proposal**

Line of Activity: Organic Chemical Manufacturing (Pesticide Technical -Insectides)

S.No	Status of permission	Name of the product	Capacity
1	Existing as per CFE	Chloran Tranilliprole (CTP)	4.00 TPD
2	New product addition	Thiamethoxam	4.00 TPD

## List of Products & By-Products (as per existing CFE)

**By- Products:** NIL

S.No	Name of the Raw Material	Consumption (Tons/Day)
Α	Chloran Tranilliprole (CTP)	
1	AC/BPC	2.76
2	AC/ADB	1.92
3	Thionyl Chloride	1.00
4	3-Picoline	1.00
5	Acetonitrile	13.00
В.	Thiamethoxam	
1	3-methyl-N-nitro-1,3,5-oxadiazian-4-imine.	2.43
2	2-chloro-5-(chloromethyl) thiazole	2.56
3	Dimethyl formamide (DMF)	17.88
4	Triethyl benzyl ammonium chloride (TEBA)	0.05
5	Dichloromethane(MDC)	15.20
6	32% HCl	4.00
7	Potassium carbonate	2.00

## LIST OF RAW MATERIALS (as per revised)

	Water Balance					
SI.No	Purpose of Use	Fresh water (KLD)	Recycled Water (KLD)	Gross water consumption (KLD)	Loss	Effluent Generation (KLD)
1	Process	41.20	0	41.20	(+)1.45	42.65
2	Chilled water plant	15.00	0	15.00	15	0.00
3	Brine plant	10.00	0	10.00	10	0.00
4	Cooling Tower make up	65.00	60	125.00	107	18.00
5	Washings	2.00	0	2.00	0	2.00
6	Scrubbing	3.00	0	3.00	(+)0.4	3.40
7	Green belt	1.00	0	1.00	1	0.00
	Sub Total (Industrial Effluent) 66.05					
8	Domestic	3.00	0	3.00	0.6	2.40
	TOTAL	140.20	60	200.20	133.6	68.45

Note: There is no increase in water consumption and effluent generation from the existing CFE figures.

# **Details of Effluent Generation**

SI.No	Source of Generation	HTDS (KLD)	LTDS (KLD)	Total Effluent Generation (KLD)
1	Process	42.65	0.00	42.65
2	Washings	0.00	2.00	2.00
3	Cooling Tower Blow Down	0.00	18.00	18.00
4	Scrubbing System	3.40	0.00	3.40
5	Domestic	0.00	2.40	2.40
	TOTAL	46.05	22.40	68.45

		Effluent Treatment & Disposal	
1	HTDS Treatment scheme	HTDS - ETP consists of primary treatment system (50KLD for HTDS) collection sump at production block, screen chamber, equalization cum neu.tanks, flocculator, primary clarifier (lamella clarifier), and feed tank. Followed by Stripper (50KLD), MEE (60KLD) 3-Effect, and ATFD (7KLD). MEE & ATFD vapour condensate collected in an intermediate tank and fed to biological treatment along with LTDS effluent (22.40KLD). Biological treatment consists of Aeration tank, secondary clarifier (lamella clarifier), intermittent tank, Pressure sand filter & RO plant, RO permeate collection tank. Reject will be sent back to MEE feed tank for further treatment. RO permeate will be recycled to cooling towers.	RO permeate will be reused for cooling towers make up.
2	LTDS Treatment	Low TDS effluent primary treatment (30KLD) consists of equalization cum neutralization tanks, flocculator, primary clarifier (Lamella clarifier) and intermittent collection tank. Primary treated effluent pumped to Biological Treatment along with MEE& ATFD condensate. ). Biological treatment consists of Aeration tank, secondary clarifier (lamella clarifier), intermittent tank, Pressure sand filter & RO plant, RO permeate collection tank. Reject will be sent back to MEE feed tank for further treatment. RO permeate will be recycled to cooling towers. Sludge from all clarifiers will be collected in sludge tank and treated in sludge decanter.	
3	Domestic		Septic Tank
	Effluent		Soak pit.

Note: There is no change in the ETP treatment scheme and design capacities from the existing CFE.

# **Details of Hazardous Waste Generation & Disposal**

Sl. No	Description of Hazardous Waste	As per Existing CFE Quantity (Kg/Day)	As per Revised Proposal Quantity (Kg/Day)	Method of Disposal
1	Organic Residue	396Kg/Day	1256 Kgs/Day	Shall be sent to Cement Industries for coprocessing / TSDF for incineration
2	Distillation Bottom Residue	250kg/day	1492kg/Day	Shall be sent to Cement Industries for coprocessing / TSDF for incineration
3	Spent Mixed Solvents (From stripper)	500kg/day	500kg/day	Shall be sent to Cement Industries for coprocessing / TSDF for incineration
4	Spent Carbon	25kg/day	25kg/day	Shall be sent to Cement Industries for coprocessing / TSDF for incineration
5	ETP Sludge	132.50kg/day	180kg/day	Shall be sent to Cement Industries for coprocessing / TSDF for secured Landfill
6	Inorganic Salts (Evaporation Salt)	2320.80kg/day	2208kg/day	Shall be sent to TSDF for Secured Landfill
7	Inorganic salts (Spent sodium bi sulphite/sodium chloride)	Shown as by- product (1680kg/day)	1680kgs/day	Shall be sent to TSDF for Secured Landfill/ authorized recovery units
7	Waste oil/Used Oil	200 Lts/Month	200 Lts/Month	Shall be sent to Authorized reprocessors/Recyclers
8	Detoxified Containers	500nos/Month	500nos/Month	After Detoxification sent to outside agencies
9	Used Lead Acid Batteries	2Nos/Annum	2Nos/Annum	Shall be sent back to suppliers on buyback basis
10	Used PPE	Not mentioned (Missed)	100kg/Month	Shall be sent to Cement Industries for coprocessing / TSDF for incineration

Note: In the existing CFE, Spent sodium bi-sulphite/sodium chloride salt generated from scrubbing of gaseous emissions was proposed to sell as by-product. Currently did not find the suitable recycler for further processing to recover the sodium bi sulphite.

Hence the spent sodium bi sulphite is proposed to dispose to TSDF for secured landfill till we get a suitable recycler. Hence the same is shown as hazardous waste in the revised proposal.

Used PPE was missed in the existing CFE. Hence included in the revised proposal.

## Air Emissions:

#### **Boiler:** No boiler is proposed at site (same as existing CFE).

Steam requirements will be met from the neighbor industry (M/s. Allegro Specialty Chemicals Private Limited or from Natco Pharma – Formulations unit) which is located beside our industry premises through pipeline. So there is no boiler make up water requirement or waste water generated for boiler blow down. M/s. Allegro Specialty Chemicals Private Limited has obtained consent order and installed (6.0 TPH boiler at M/s. Allegro and 3TPH boiler at Natco – formulations unit). As the industry is producing excess steam than their daily requirement we will be utilizing steam of approximately 2 TPH from their boiler through pipeline laid from their industry premises to our industry.

#### DG Set: No additional DG set is proposed in the revised proposal.

#### DG set details as per existing CFE:

Capacity	=	1010KVA
Fuel	=	Diesel
Stack height	=	6.5mts
Air pollution control equipment	=	Acoustic enclosures

**Process emissions** from reactor vents will be passed through two stage alkali scrubber with automatic pH adjustment and online pH measuring system.

#### MANUFACTURING PROCESS & MATERIAL BALANCE

# **Existing Product: Chlorantraniliprole (CTP)**

#### Stage-1



The Bromopyrazole carboxylic acid is converted to corresponding acid chloride using Thionyl Chloride. The Sulfur dioxide and HCl gas evoloved are scrubbed and absorbed in caustic soda solution to give Sodium bisulfite and Sodium chloride respectively.

#### Stage-2



The acid chloride compound from Stage -I is couple with Amino - Chloro - N\_ Dimethyl Benzamide to get the final technical product Chlorantranilliprole(CTP).

#### Consolidated material balance for 1.0 Kg of CTP



S.No	Input	Quantity	Output	Quantity
1.	BACK	0.771 Kg	СТР	1.0 Kg
2.	AMID	0.531 Kg	Recovered solvent	
3.	TC	0.364 Kg	Toluene	10.79 Kg
4.	3-PC	0.617 Kg	Acetonitrile	3.493 Kg
5.	Toluene	11.36 Kg	3-PC	0.60 Kg
6.	Acetonitrile	4.99 Kg	Solvent evaporation loss	
7.	Water	10.29 Kg	Toluene	0.57 Kg
8.			Acetonitrile	1.0 kg
9.			TC	0.06 kg
10.			Aqueous waste	
11.			Water	10.29 Kg
12.			3-PC. HC1	0.061 Kg
13.			Acetonitrile	0.499 kg
14.			Gaseous waste	
15.			Sulphur dioxide	0.164 Kg
16.			Hydrogen chloride	0.093 kg
17.			Organic waste	
18.				0.303 Kg
	Total	28.923 Kg	Total	28.923 Kg

# **Existing product – Revised process: Chlorantraniliprole (CTP)**

3-Bromo-1-(3-Chloro-2-pyridinyl)-1H-pyrazole-5-carboxylic acid (AC/BPC) is reacted with Thionyl chloride in acetonitrile 75-80°C to get the corresponding acid chloride intermediate (Reactor-1). The reaction mass is directly taken to next step without isolation of the intermediate. Sulphur dioxide and hydrogen chloride gasses will be liberated during the reaction and are scrubbed during reaction.

In reactor-2, 2-amino-5-chloro-3, N-dimethyl-benzamide (AC/ADB), acetonitrile and 3picoline are charged and then reaction mass from the reactor-1 is added at 25-35°C to the above reaction mass and stirred for 3.0-3.5h at 25-35°C. Hydrogen chloride gas will be liberated during the reaction and is quenched with 3-picolne by forming 3-picoline hydrochloride. The product is filtered to separate acetonitrile organic layer. The resulting product is further purified by leaching with acetonitrile followed by water to afford pure Chlorantraniliprole (CTP). Acetonitrile & 3-picoline HCl is recovered and reused.

#### **Route of synthesis:**



### Process flow diagram For Chloran Thraniliprole (CTP)





# Material balance for 1.0 Kg of Chlorantraniliprole (CTP) - REVISED

S.No	Input	Quantity	Output	Quantity
1.	AC/BPC	0.69 Kg	Chlorantraniliprole (CTP)	1.0 Kg
2.	AC/ADB	0.48 Kg	Recovered solvent	
3.	Thionyl chloride	0.25 kg	Acetonitrile	2.93 Kg
4.	3-Picoline	0.25 Kg	3- Picoline	0.25kg
5.	Acetonitrile	3.25 Kg	Solvent evaporation loss	
6.	Water	2.40kg	Acetonitrile	0.0815 Kg
7.			Aqueous Waste	2.428kg
			(Effluent contains,	
			Nacl+water:0.028)	
8.			Gaseous waste	
9.			Sulphur dioxide	0.164 Kg
10.			Hydrogen chloride	0.093 kg
11.			Organic residue	0.373kg
			(contains Thionyl chloride:	
			0.054 Kg, acetonitrile:	

		0.0815and unreacted starting materials:0.237kg)	
Total	7.32 Kg	Total	7.32 Kg

# <u>Name of the Product: Thiamethoxam – NEW Product</u>

Drug Name	Thiamethoxam		
IUPAC Name	3-[(2-Chloro-1,3-thiazol-5-yl)methyl]-5-methyl-N-		
	nitro-1,3,5-oxadiazinan-4-imine		
Trade Name	Thioxam		
Molecular Formula	C <sub>8</sub> H <sub>10</sub> ClN <sub>5</sub> O <sub>3</sub> S		
Molecular Weight	291.71		
Molecular Structure	$ \begin{array}{c}                                     $		
CAS Number	153719-23-4		
Category	Insecticides		
Melting point	139.1 °C		
Appearance	White to off-white Crystalline Powder		

# **Reaction Scheme:**

**Procedure**: preparation of Thiamethoxam from 3-methyl-N-nitro-1,3,5-oxadiazinan -4-imine and 2-chloro-5-(chloromethyl) thiazole by using DMF, TEBA, K<sub>2</sub>CO<sub>3</sub>.



# **Process Flow Chart of Thiamethoxam:**



## **Thiamethoxam Material balance:**

S.No	Input	Quantity	Output	Quantity
1.	3-methyl-N-nitro-1,3,5-oxa diazinan-4-imine	0.607 kg	Thiamethoxam	1.0 Kg
2.	2-chloro-5-(chloromethyl) thiazole	0.64 kg	Recovered solvent	
3.	Dimethyl formamide (DMF)	4.47 kg	Dichloromethane	3.42 kg
4.	Triethyl benzyl ammonium chloride (TEBA)	0.013 kg	Dimethyl formamide (DMF)	3.576
5.	Water	7.90 kg	Solvent evaporation loss	
6.	Dichloromethane	3.8 kg	Dichloromethane	0.19 kg
7.	32% HC1	1.0 kg	Gaseous waste	
8.	Potassium carbonate	0.50 kg	Carbon dioxide	0.749 kg
9.			Aq. Waste	
10.			Water	8.235kg
11.			Potassium chloride	0.539 kg
12.			Triethyl benzyl ammonium chloride (TEBA)	0.013 kg
13.			Dimethyl formamide (DMF)	0.894kg
14.			Organic waste	
15.			Contains unreacted starting materials & MDC	0.314 kg
	Total	18.93 kg	Total	18.93Kg

# Effluent Treatment Plant with Zero Liquid Discharge System (ETP - ZLD)

# - Process flow Sheet



Effluent Treatment Plant (ETP – ZLD) - Capacities of treatment units							
Sl.no	Description of Unit	No of Units	Length (mts)	Width (mts)	Depth/ Height (mts)	Liquid Volume (M <sup>3</sup> )	мос
А	HTDS:						
1	Equalization cum neutralization Tanks	1	7.30	6.80	4.00	198.00	RCC above ground tank
2	Flash mixer & Flocculator	1	1.2n	1.2mt dia 1.00 0.78		HDPE spiral /MSFRP	
3	Primary Settling Tank	1	Lamella Clarifier			MSFRP/MSRL	
4	Stripper Feed Tank	1	5.00K	L capacity	ready mag	de tank	HDPE tank
5	Stripper system	1		50kl/da	y capacity		SS 304 above ground
6	MEE Feed Tank	1	5.00K	L capacity	ready mad	de tank	SS 304 above ground
7	MEE System	1	60KL/day			SS 304 above ground	
8	ATFD Feed Tank	1	2.00KL capacity ready made tank			SS 304 above ground	
9	ATFD	1	350kg/hr capacity (7kl/day)			SS 304 above ground	
10	Stripper distillate tank	1	10KL capacity SS tank			SS 304 above ground	
В	LTDS:						
11	Equalization cum	2	3 00	3.00mt dia 2.50 25.00		25.00	HDPE spiral /MSFRP -
11	neutralization Tanks	2	5.00	3.50 25.00			above ground
12	Flash mixer & Flocculator	1	1.2mt dia 1.00 0.78		HDPE spiral /MSFRP		
13	Primary Settling Tank	1		Lamella Clarifier			MSFRP/MSRL
14	AT Feed tank	1	5KL	5KL capacity HDPE spiral tank			
15	Aeration Tank	1	14.85	6.80	4.00	404.00	RCC above ground tank
16	Secondary Clarifier (Lamella Clarifier)	1	Lamella Clarifier			MSRL/MSFRP	
17	Treated Effluent storage tank	1	25KL capacity HDPE spiral tank			HDPE spiral - above ground	
18	RO Plant	1	10	100KL/day at 85% Recovery			
	RO Permeate Tank						
19	(For Reuse to cooling	1	7.30	6.80	4.00	198.00	RCC above ground tank
	towers)						
20	Sludge Collection Tank	1	5.00KL capacity ready made tank HDPE/PPFRP/MSFRP Tank			HDPE/PPFRP/MSFRP Tank	
21	Sludge Decanter	1	03.00KL/hr capacity				

## SITE PARTICULARS:

Project	M/s. Natco Pharma Limited,		
5	Crop Health Sciences Division - Technical Plant.		
	Sy. No:56 P & 60 P, Plot No : 29, APIIC Industrial Park,		
Location	Attivaram Village, Ozili Mandal, Nellore District,		
	Andhra Pradesh.		
Latitude/Longitude	13° 56'28.5"N 79° 47'04.2"E		
Topo Sheet Number	57 O 13		
Climate conditions	Annual Max Temp. 43 <sup>o</sup> C		
	Annual Min Temp. 24 <sup>0</sup> C		
	Annual Rainfall 700- 1000 mm		
	Total land – 2.346 Acres or 9494 Sq.m		
	Built Up Area – 1.23 Acres or 5000 Sq.m		
Land acquired for the Plant	Green Belt – 0.70 Acres or 2848 Sq.m		
	Open Space – 0.40 Acres or 1646 Sq.m		
Total Project Cost	30 Crores or 3000 Lakhs		
Nearest habitation	Attivaram Village at 3.0 Km		
	Karoor Village: 0.50km		
Nearest water bodies	Pulicat Lake at 45.92Km		
NH5	Guntur – Chennai highway at 12.45 Km		
Present use of land for proposed	Industrial Land		
plant			

# <u>EMPLOYMENT DETAILS</u> (same as existing): No increase of manpower in the revised proposal.

	EMPLOYMENT				
S.NO.	INDIRECT	DIRECT	TOTAL		
1	20	30	50		

# PROJECT COST:

<u>Total Project Cost</u>	_	<b>Rs. 3000 Lakhs</b>
<ul> <li>Plant and Machi</li> </ul>	nery –	Rs. 2200 Lakhs
Land Cost	_	Rs. 200 Lakhs
Building Cost	_	Rs. 600Lakhs