

### DARAPANENI & Co.,

### CHARTERED ACCOUNTANTS

Flat No 1A, Rama Apartments, Plot No.84, Srinagar Colony, Hyderabad - 500073.

Tel: 040-23735095,23736487 E-mail: darapaneni1986@gmail.com

> To, HPCL Rajasthan Refinery Limited Tel Bhavan Sahkar Marg Lal Kothi Vistar, Jyoti Nagar Jaipur-352005, Rajasthan, India

Name of the Project: EPCC-09 PACKAGE FOR POLYPROPYLENE UNIT & ASSOCIATED CONVEYING AND BAGGING SYSTEM AND BUTENE-1 UNIT OF HPCL Rajasthan Refinery Limited (HRRL) at Rajasthan, India.

Purchase Order No.: HRRL/PO/2021/40 Dt.14-02-2022

Sub: Certification of declaration regarding local content of the Contract Value as per PP-LC Policy for M/S Megha Engineering & Infrastructures Limited for the Invoice ref no RJ/22/EPC/149.

We, Darapaneni & Co., Chartered Accountants, having been appointed under Section 148 (3) of the Companies Act 2013 (18 of 2013), having office at Flat No.1A, Rama Apartments, Srinagar colony, Hyderabad-500073 as Chartered Accountants of M/s Megha Engineering & Infrastructures Limited (CIN: U45202TG2006PLC050271), have verified the expenditure committed/ incurred from the inception of the above mentioned Project bearing Purchase Order no as per Annexure-1 construction/Installation)

Based on said details and information and explanations, which to the best of our knowledge and belief were necessary for the purpose of this audit, we hereby confirm that the local content expenditure committed for the aforesaid Project from inception date 13-Nov-21 until 25-Feb-23 is less than 50% of the Contract Value as Per PP-LC Policy.

This is to further confirm that the details submitted by M/S Megha Engineering & Infrastructures Limited for computation of LC has been checked verified & measured in accordance with PP-LC Policy.

The details working sheet attached as Annexure-A, Annexure I & Annexure II.

For Darapaneni and Co Chartered Accountants ANEW

FRN: 0006855

Hyderabac

Date: 29/03/2023 Place: Hyderabad

Partner

M.No: 233010

UDIN: 2323301084VSIV7595

Sree Rama Chandra Marths

### Annexure-A **RA-07- ENGINEERING**

HRRL/PO/2021/40 Dt. 14-02-2022

PP-LC Enclousere format to state the local content

Cost committed/ Incured (inception till (25.02.2023)

(INR in CR)

				NK III CK)	
	Domestic	Imported*	Total		.C
Particulars	(INR)	(INR)	Total	%	INR
	a	b	c=a+b	d=a/c	e=c*d
A) Cost Component					
1. GOODS					
a) Material used cost					
b) Equipment Cost#	326				
Sub total	55			=	30
2. Services					
a) Personnel and consultant cost		57.74	57.74	0.00%	0.00
b) Equipment and work facility cost					
c) Construction/Fabrication cost	20,76		20.76	100.00%	20.76
d) Other services cost etc.					
Sub total	20.76	57.74	78.51	26.45%	20.76
3. Total COST OF GOODS AND SERVICES	20.76	57.74	78.51	26.45%	20.76
B) NON COST COMPONENT	0	0	0	0	0

# Equipment cost taken based on the approved detailed billing breakup of 10% payment of total value on placement of PO for Major tagged items and same payment shall be released after submission of Bank Guarantee for equivalent value.

% of LC Combination = 
\[
\begin{align\*} Total Domestic components cost of goods \\
8 of LC Combination = \frac{(substotal) + Total Domestic Component cost of services (substotal)}{Total cost of goods and services} \begin{align\*} X \\
100 \end{align\*}

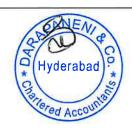
% of LC Combination = (0+20.76)/78,51X 100

=26.45%

Overall Contract	(INR in CR)
Total Contract value*	2876.1
LC Requirement-%	50%
LC Requirement- Value	1,438.05

Description	Upto Previous Invoice (In Crs.)	Current invoice (In Crs.)	Cumulative Invoice (In Crs.)
Billing Value*	67.69	10.81	78.50
LC Requirement-%	50%	50%	50%
LC Requirement- Value	33.85	5.40	39.25
LC Achived (INR Value)	20.76	196	20.76
Lc Achived% (w.r.t Cumulative Billing Value)	30.67%		26.45%
Lc Achived% (w.r.t Total contract Value)	0.72%	0.00%	0.72%

\*EUR to INR Conversion @ 89.33 (the currency Bill Selling rate of SBI prevailing on dated 21.06.2021).
\*All values are basic value (excluding GST).



### 1 of 1

# Annexure-1 For Design and Engineering services (As per FORM SP-1)

### HRRL- PPU Barmer

ON IS	Description	Invoice No	Inv Date	Cito Dof No		Amount		T. Company
200	mondino.	THEORET INC.	Any. Date	one nei no.	EURO	EURO To INR	INR	кещагкѕ
1	Design and Engineering services	RJ/22/EPC/108	19.12.2022	2054/EPCC-9/ENG/RA2	31,68,511.43	28,19,02,461.93		1 Euro = 88:97 INR
2	Design and Engineering services	RJ/22/SCN/8	20.02.2023	2054/EPCC-9/ENG/RA1 CR	-1,20,417.26	-1,07,13,523.62		1 Euro = 88.97 INR
3	Design and Engineering services	RJ/22/EPC/135	04.03.2023	2054/EPCC-9/ENG/RA4	22,48,800.00	19,81,41,768.28		1 Euro = 88.11 INR
4	Design and Engineering services	RJ/22/EPC/149 23.03.2023	23.03.2023	2054/EPCC-9/ENG/RA7	12,10,028.66	10,80,91,860.20		1 Euro = 89.33 INR
				Total	65,06,923	57,74,22,567	0	

## Annexure-2 For Construction/Site work (As per FORM SP-3)

### HRRL- PPU Barmer

CI NO	Decemblion	Invoice No	Int. Date	Cito Dof No		Amount		, F
20. 40	Pescupuon	HINDICE ING.	IIIV. Date	one wer ino.	EURO	EURO To INR	INR	Kemarks
1	Construction Services- Civil works	RJ/22/EPC/56	17.09.2022	2054/EPCC-9/CON/RA1			10,40,76,364.00	
2	Construction Services- Civil works	RJ/22/EPC/124 30.01.2023	30.01.2023	2054/EPCC-9/CON/RA3			7,13,12,331.23	
33	Construction Services- Civil works	RJ/22/EPC/139	14.03.2023	2054/EPCC-9/CON/RA5			3,22,54,047.88	v
				Total	0	0	20,76,42,743	





### DARAPANENI & Co., CHARTERED ACCOUNTANTS

Flat No 1A, Rama Apartments, Plot No.84, Srinagar Colony, Hyderabad - 500073.

Tel: 040-23735095,23736487

E-mail: darapaneni1986@gmail.com

Date: 07/04/2023

Place: Hyderabad

To, HPCL Rajasthan Refinery Limited Tel Bhavan Sahkar Marg Lal Kothi Vistar, Jyoti Nagar Jaipur-352005, Rajasthan, India

Name of the Project: EPCC-09 PACKAGE FOR POLYPROPYLENE UNIT & ASSOCIATED CONVEYING AND BAGGING SYSTEM AND BUTENE-1 UNIT OF HPCL Rajasthan Refinery Limited (HRRL) at Rajasthan, India.

Purchase Order No.: HRRL/PO/2021/40 Dt.14-02-2022

Sub: Certification of declaration regarding local content of the Contract Value as per PP-LC Policy for M/S Megha Engineering & Infrastructures Limited for the Invoice ref no RJ/22/EPC/155.

We, Darapaneni & Co., Chartered Accountants, having been appointed under Section 148 (3) of the Companies Act 2013 (18 of 2013), having office at Flat No.1A, Rama Apartments, Srinagar colony, Hyderabad-500073 as Chartered Accountants of M/s Megha Engineering & Infrastructures Limited (CIN: U45202TG2006PLC050271), have verified the expenditure committed/ incurred from the inception of the above mentioned Project bearing Purchase Order no as per Annexure-1 (for construction/Installation)

Based on said details and information and explanations, which to the best of our knowledge and belief were necessary for the purpose of this audit, we hereby confirm that the local content expenditure committed for the aforesaid Project from inception date 13-Nov-21 until 30-March-23 is less than 50% of the Contract Value as Per PP-LC Policy.

This is to further confirm that the details submitted by M/S Megha Engineering & Infrastructures Limited for computation of LC has been checked verified & measured in accordance with PP-LC Policy.

The details working sheet attached as Annexure-A, Annexure I & Annexure II.

For Darapaneni and Co.

Chartered Accountants

FRN: 000685

Sree Rama Chandra Murthy

Partner

M.No: 233010

UDIN: 23233010BGVSKK9388

### Annexure-A ADVANCE-01- SUPPLIES

HRRL/PO/2021/40 Dt. 14-02-2022

PP-LC Enclousere format to state the local content

Cost committed/ Incured (inception till (30.03.2023)

(INR in CR)

				WK III CKJ	
	Domestic	Imported*	Total		LC
Particulars	(INR)	(INR)	Total	%	INR
	а	b	c=a+b	d=a/c	e=c*d
A) Cost Component		JE.			
1. GOODS					
a) Material used cost					
b) Equipment Cost#	16.99		16.99	100.00%	16.99
Sub total	16.99	*	16.99		
2. Services		ž.		2	
a) Personnel and consultant cost		57.74	57.74	0.00%	0.00
b) Equipment and work facility cost					
c) Construction/Fabrication cost	20.76		20.76	100.00%	20.76
d) Other services cost etc.					
Sub total	20.76	57.74	78.51	26.45%	20.76
3. Total COST OF GOODS AND SERVICES	37.75	57.74	95.49	39.53%	37.75
					1
B) NON COST COMPONENT	0	0	0	o	0

# Equipment cost taken based on the approved detailed billing breakup of 10% payment of total value on placement of PO for Major tagged items and same payment shall be released after submission of Bank Guarantee for equivalent value.

 $\% \text{ of LC Combination} = \frac{\text{Total Domestic components cost of goods}}{\text{Total cost of goods and services}} X \text{ 100}$ 

% of LC Combination = (16.99+20.76)/95.49X 100

=39.53%

Overall Contract	(INR in CR)
Total Contract value*	2876.1
LC Requirement-%	50%
LC Requirement- Value	1,438.05

_ *1			
Description	Upto Previous Invoice (In Crs.)	Current invoice (In Crs.)	Cumulative Invoice (In Crs.)
Billing Value*	78.50	16.99	95.49
LC Requirement-%	50%	50%	50%
LC Requirement- Value	39.25	8.49	47.74
LC Achieved (INR Value)	20.76	16.99	37.75
Lc Achieved% (w.r.t Cumulative Billing Value)	26.45%	100.00%	39.53%
Lc Achieved% (w.r.t Total contract Value)	0.72%	0.59%	1.31%

\*EUR to INR Conversion @ 89.33 (the currency Bill Selling rate of SBI prevailing on dated 21.06.2021) NE

\*All values are basic value (excluding GST).



### 2 of 2

# Annexure-1 For Design and Engineering services (As per FORM SP-1)

## **HRRL- PPU Barmer**

SI No	Description	Invoice No	Inv. Date	Cito Dof Ma		Amount		
		THE OTHER INC.	IIIV. Date	Site hel No.	EURO	EURO To INR	INR	- Remarks
1	Design and Engineering services	RJ/22/EPC/108 19.12.2022	19.12.2022	2054/EPCC-9/ENG/RA2	31,68,511.43	28,19,02,461.93		1 Euro = 88.97 INR
2	Design and Engineering services	RJ/22/SCN/8	20.02.2023	20.02.2023 2054/EPCC-9/ENG/RA1 CR	-1,20,417.26	-1,07,13,523.62		1 Euro = 88.97 INR
က	Design and Engineering services	RJ/22/EPC/135 04.03.2023	04.03.2023	2054/EPCC-9/ENG/RA4	22,48,800.00	19,81,41,768.28		1 Euro = 88.11 INR
4	Design and Engineering services	RJ/22/EPC/149 23.03.2023	23.03.2023	2054/EPCC-9/ENG/RA7	12,10,028.66	10,80,91,860.20		1 Euro = 89,33 INR
			The state of	Total	65,06,923	57,74,22,567		0

## Annexure-2 For Supplies work (As per FORM SP-2)

## HRRL- PPU Barmer

SI No	Description	Invoice No	Inv Date	Cita Bof No		Amount			
			IIIV. Date	200	EURO	EURO To INR	INR	Kemarks	
т	Supplies Services	RJ/22/EPC/155	30.03.2023	30.03.2023 2054/EPCC-9/SUP/ADV01			16,98,73,200.00		
				Total	0	_	16 98 73 200		

# Annexure-3 For Construction/Site work (As per FORM SP-3)

## HRRL- PPU Barmer

No.	Site Ref No.		Invoice No. Inv. Date Site Ref
	STATE OF STREET	The second secon	
N/RA1	54/EPCC-9/CO	7.09.2022 2054/EPCC-9/CON/RA1	RJ/22/EPC/56 17.09.2022 2054/EPCC-9/CO
1/RA3	54/EPCC-9/CON	0.01.2023 2054/EPCC-9/CON/RA3	RJ/22/EPC/124 30.01.2023 2054/EPCC-9/CON
/RA5	54/EPCC-9/CON	4.03.2023 2054/EPCC-9/CON/RA5	RJ/22/EPC/139 14.03.2023 2054/EPCC-9/CON
Total			是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个



An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL, Site Addr. :JAIPUR,

Phn No: 040-44336700 GSTIN: 08AAECM7627A1ZN

CIN NO: U45202TG2006PLC050271

54515019c8c441548403208d97779e6b80e82476e924dc78e205e96e703d31d6 IRN No:

### TAX INVOICE

(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)

Invoice No	:	RJ/22/EPC/56	Site Ref. No	: 2054/EPCC-9/CON/RA1
Date	:	17/09/2022	Your Order Ref No	: HRRL/PO/2021/40 Dt. 14-02-2022
State Name	:	RAJASTHAN	Date Of Supply	: 17/09/2022
State Code	:	08	Place Of Supply	: RAJASTHAN
N 0 4 1 1		Demoi D. ' (D'II L'E	N CALL OF	

Name & Address Of The Consignee/Shippe To: Name & Address Of The Receiver/Billed To:

### M/s. HPCL RAJASTHAN REFINERY LIMITED-2054 M/s. HPCL RAJASTHAN REFINERY LIMITED-2054

HPCL Rajasthan Refinery Project of HRRL, Tehsil- Pachpadra, Barmer, Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India. Rajasthan, India.

**GSTIN:** 08AADCH2828K1ZF **GSTIN:** 08AADCH2828K1ZF

**RAJASTHAN** Code: 08 **RAJASTHAN** State: State: **Code:** 08

							-		
SLNo	Description	Units	HSN/SAC	Qty	Rate	Taxable		GST %	
			Code				CGST	SGST	IGST
1	FOR CONSTRUCTION/ SITE WORK-CIVIL WORKS:- As per SCC Clause 3.2.3.1- (i), On completion of piling works on pro-rata basis as per the approved schedule of activites. Bill period from 13-11-2021 To 15-08-2022. (EPCC-09, RA-01, Construction- INR)	NOS	995425	1.00	10,40,76,364.00	10,40,76,364.00	9.00	9.00	
	Total			1.00		10.40.76.364.00			

Mo	ode Of Transport		Basic:	10,40,76,364.00
	Vehicle No		Add. Freight:	0.00
Net In Words:	Twelve Crore Twenty Eight Fifty Two	Lakh Ten Thousand One Hundred Nine And	Add. Insurance:	0.00
Bank Deetails	<u>.</u>		Sub Total : Add. CGST :	10,40,76,364.00 93,66,872.76
Bank Name : Account No	Karnataka Bank Ltd 7217000100020901		Add. SGST:	93,66,872.76
IFSC Code	KARB0000721		Add. IGST :	0.00
Branch	Sarojini Devi Road Bra	nch	Add. UGST :	
Vendor Code: PO/WO No:	HRRL/PO/2021/40		Total Amount :	12,28,10,109.52
Email For Cor	nmunication: doraiah@n	neil.in	for MEGHA ENGINEERING &	& INFRASTRUCTURE LTD

TERMS & CONDITIONS:

Contact No:

 $1. \ Certified \ that \ the \ particulars \ given above are true \ \& \ correct.$ 

9908732279

2. All Correspondence should be addressed to our registered office.

Digitally signed by DORAIAH PALIMPATI Pate: 2022.09.17 13:47:35



An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL,

(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)

Site Addr. : JAIPUR,

Phn No: 040-44336700 GSTIN: 08AAECM7627A1ZN CIN NO: U45202TG2006PLC050271

ec3a3a0a7f7a5f0f4984ea3bfc77118bb8edc512c3bb4276830e78aac51c394e IRN No:



**Invoice No** RJ/22/EPC/124 Site Ref. No 2054/EPCC-9/CON/RA3 Date : HRRL/PO/2021/40 Dt. 14-02-2022

30/01/2023 Your Order Ref No : 30/01/2023 **RAJASTHAN** State Name **Date Of Supply RAJASTHAN Place Of Supply State Code** 

Name & Address Of The Receiver/Billed To: Name & Address Of The Consignee/Shippe To:

M/s. HPCL RAJASTHAN REFINERY LIMITED-2054 M/s. HPCL RAJASTHAN REFINERY LIMITED-2054

HPCL Rajasthan Refinery Project of HRRL, Tehsil- Pachpadra, Barmer, Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Rajasthan, India. Jyoti Nagar, Jaipur- 302005, Rajasthan, India.

**GSTIN:** 08AADCH2828K1ZF **GSTIN:** 08AADCH2828K1ZF

RAJASTHAN Code . ΛQ State . RAJASTHAN ΛQ Code · State .

State	KAJASITAN	Couc	: 08	State:	KAJASTHAN	Į.	C	oue: (	70
SLNo	Description	Units	HSN/SAC	Qty	Rate	Taxable		GST %	
			Code				CGST	SGST	IGST
1	FOR CONSTRUCTION/ SITE WORK-CIVIL WORKS:- As per SCC Clause 3.2.3.1, As per the approved billing break up Sr. No. 3.2.3.1.B.2.1.6.1. Bill period from 16-08-2021 To 15-11-2022. (EPCC-09, RA-03, Construction- INR)	NOS	995425	1.00	7,13,12,331.23	7,13,12,331.23	9.00	9.00	
	Total			1.00		7,13,12,331.23			

**Mode Of Transport** Basic: 7,13,12,331.23 Vehicle No Add. Freight: 0.00 Net In Words: Eight Crore Forty One Lakh Forty Eight Thousand Five Hundred Fifty Add. Insurance: 0.00

And Eighty Five

2. All Correspondence should be addressed to our registered office.

**Sub Total:** 7,13,12,331.23 **Bank Deetails:** 

Add. CGST: 64,18,109.81 Bank Name: Karnataka Bank Ltd Add. SGST: 64,18,109.81 Account No 7217000100020901 IFSC Code KARB0000721 Add. IGST: 0.00 Branch Sarojini Devi Road Branch

Add. UGST: **Vendor Code:** 

**Total Amount:** 8,41,48,550.85 PO / WO No: HRRL/PO/2021/40

for MEGHA ENGINEERING & INFRASTRUCTURE LTD **Email For Communication:** doraiah@meil.in Digitally signed by 9908732279 Contact No: DORAIAH PALIMPATI TERMS & CONDITIONS: Date: 2023.01.30  $1. \ Certified \ that \ the \ particulars \ given above are true \ \& \ correct.$ 

Authorized fign gron



### MEGHA ENGINEERING &INFRASTRUCTURES LIMITED

An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL, Site Addr.: JAIPUR,

Phn No: 040-44336700 **GSTIN:** 08AAECM7627A1ZN

CIN NO: U45202TG2006PLC050271

2c14ca29f99e4df979130cabdfdab001fd50ba50aeffb0db82ce510a10129a35 IRN No:



**Code:** 08

### TAX INVOICE

(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)

(						
Invoice No : RJ/22/EPC/139	Site Ref. No : 2054/EPCC-9/CON/RA5					
<b>Date</b> : 14/03/2023	<b>Your Order Ref No</b> : HRRL/PO/2021/40 Dt. 14-02-2022					
State Name : RAJASTHAN	<b>Date Of Supply</b> : 14/03/2023					
State Code : 08	Place Of Supply : RAJASTHAN					
Name & Address Of The Receiver/Billed To:	Name & Address Of The Consignee/Shippe To:					
M/s. HPCL RAJASTHAN REFINERY LIMITED-2054	M/s. HPCL RAJASTHAN REFINERY LIMITED-2054					
Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.	Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.					
GSTIN: 08AADCH2828K1ZF	GSTIN: 08AADCH2828K1ZF					

0.0	* *			0.00		
State :	RAJASTHAN	Code:	08	State :	RAJASTHAN	Code

							-		
SLNo	Description	Units	HSN/SAC	Qty	Rate	Taxable		GST %	
			Code				CGST	SGST	IGST
1	FOR CONSTRUCTION/ SITE WORK-CIVIL WORKS:- As per SCC Clause 3.2.3.1, As per the approved billing break up. Bill period from 16-11-2022 To 15-01-2023. (EPCC-09, RA-05, Construction- INR)	NOS	995425	1.00	3,22,54,047.88	3,22,54,047.88	9.00	9.00	

M	ode Of Transport		Basic:	3,22,54,047.88
	Vehicle No		Add. Freight:	0.00
Net In Words :	Three Crore Eighty Lakh Fit Six And Fifty	fty Nine Thousand Seven Hundred Seventy	Add. Insurance:	0.00
Bank Deetails	•		Sub Total:	<u>3,22,54,047.88</u>
_	<u> </u>		Add. CGST:	29,02,864.31
Bank Name:	Karnataka Bank Ltd		Add. SGST:	29,02,864.31
Account No	7217000100020901		Add. 3031 .	29,02,804.31
IFSC Code	KARB0000721		Add. IGST:	0.00
Branch	Sarojini Devi Road Bra	nch	Add. UGST :	
Vendor Code PO / WO No :	: HRRL/PO/2021/40		Total Amount:	3,80,59,776.50
Email For Co	mmunication: doraiah@n	neil.in	for MEGHA ENGINEERING &	& INFRASTRUCTURE LTD
Contact No:	9908732279		Digitally signed by DOR	RAIAH PALIMPATI

1.00

TERMS & CONDITIONS:

Total

Certified that the particulars given above are true & correct.
 All Correspondence should be addressed to our registered office.

**Authorized Signatory** 

Date: 2023.03.14 14:36:39 +05'30'

3,22,54,047.88



MEGHA ENGINEERING &INFRASTRUCTURES LIMITED

An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPALNAGAR, NEAR SOMANI HOSPITAL,

Site Addr.: JAIPUR,

Phn No: 040-44336700 GSTIN: 08AAECM7627A1ZN

CIN NO: U45202TG2006PLC050271

-0-	111011			CIN NO: U4	5202TG200	6PLC050	271				
IRN No	: 6e8d7217bd4606c103	2629f5cdf5aa2a9fe8b43	f6c9dd6af	48dfea9d7e366	137						
			(P. C. 21	TAX I	NVOICE						
Invoice	No : RJ/22/EF	PC/108	(Section 31	Of Rule 46 Of Tax II	Site Ref.	Washington and the state of	N 00.0000000000000000000000000000000000	:054/EPCC-9/ENG/R	A2		
Date	: 19/12/202				Your Or			RRL/PO/2021/40 Dt.		22	
State Na	ame : RAJASTI	IAN			Date Of	Supply	: 1	9/12/2022			
State Co	ode : 08				Place Of	Supply	: F	RAJASTHAN			
Name &	k Address Of The Rec	eiver/Billed To:			Name &	Address	Of The C	onsignee/Shippe To:			
M/s. HP	PCL RAJASTHAN RI	EFINERY LIMITED-2	054		M/s. HP	CL RAJ	IASTHAN	N REFINERY LIM	HTED-20	54	
	wan, Sahkar Marg, Lal K				1000	A STATE OF THE PARTY OF THE PAR		Project of HRRL, To	ehsil- Pacl	hpadra, Ba	rmer,
Jyou Na	gar, Jaipur- 302005, Raja	istnan, India.			Rajastha	n, India.					
GSTIN	: 08AADCH2828K1	ZF			GSTIN :	08AA	DCH282	8K1ZF			
State :	RAJASTHAN	10	Code:	08	State :	RAJAST	THAN		Coc	de: 08	
SLNo	Description		Units	HSN/SAC Code	Qty	R	late	Taxable		GST %	
									CGST	SGST	IGST
1	 FOR DESIGN & ENGI	NEERING SERVICES:-	Nos	995425	1	31	1,68,511.43	31,68,511.43	9.00	9.00	
	As per SCC (Annexure	-X) Terms Of Payment.									
	(EPCC-09, RA-02, In E	URO)									
		otal			1			31,68,511.43			
	Mode Of Transport		o e	<del>1</del>			Basic :	21,00,221.10		31,	68,511.43
	Vehicle No	300					Add. Fre	ight:		0.	.00
Net In V	Vords: Three Millio nd Fourty Nine.	n Seven Hundred Thir	ty Eight T	Thousand Eigh	t Hundred	Fourty	Add. Inst	irance :		0.	.00
in opens	- 2000						Sub Tot			350	,68,511.43
Bank De Bank Na		KA BANK LTD.					Add. CG	ST:		2,	85,166.03
Account	No 7217000100	020901					Add. SG			1000	85,166.03
IFSC Co Branch		21 DEVI ROAD BRANCH					Add. IGS Add. UG			0.00	)
Vendor	Code:	erene er								37.3	8,843.49
PO / W		0/2021/40 dorajah@meil.in					Total A	mount :			or force Tetrifo
Contact							CONCORDANT SANS	HA ENGINEERING			
	& CONDITIONS :						0.000	tally signed by D0 e: 2022.12.23 16:			ATI
	d that the particulars given respondence should be addi	above are true & correct. ressed to our registered office	2.					Authorized S	ignatory		

 $\label{eq:company} \textbf{Reg. Office: } 2\text{ND, PLOT A-63,, } 80\text{ FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL,}$ 

Site Addr.: JAIPUR,

<b>E</b> Ø <b>E</b>	Phn No : 040	)-44336700		5202TG2006	GSTIN: 08A	AECM7627A1ZN			
IRN No	: 54928f410f727be9ca345da6784f8def2211c7ac	1622a69cd							
		(Section 31	Of Rule 46 Of Tax In	Voice, Debit Note &					
Invoice	No : RJ/22/SCN/8			Site Ref. N	No : 20	054/EPCC-9/ENG/R	A1 CR		
Date	: 20/02/2023			Your Ord	er Ref No : HI	RRL/PO/2021/40 Dt	. 14-02-20	)22	
State Na	ame : RAJASTHAN			Date Of S	upply : 20	0/02/2023			
State Co	ode : 08			Place Of S	Supply : R	AJASTHAN			
Name &	Address Of The Receiver/Billed To:			Name & A	Address Of The Co	onsignee/Shippe To:			
M/s. HP	CL RAJASTHAN REFINERY LIMITED-2	054		M/s. HPC	CL RAJASTHAN	REFINERY LIM	HTED-2	054	
	van, Sahkar Marg, Lal Kothi Vistar, gar, Jaipur- 302005, Rajasthan, India.			HPCL Ra Rajasthan		Project of HRRL, To	ehsil- Pac	chpadra, Ba	rmer,
GSTIN	: 08AADCH2828K1ZF			GSTIN :	08AADCH2828	K1ZF			
State :	RAJASTHAN	Code:	08	State:	RAJASTHAN		Co	<b>de:</b> 08	
SLNo	Description	Units	HSN/SAC	Qty	Rate	Taxable		GST %	
			Code				CGST	SGST	IGST
1	FOR DESIGN & ENGINEERING SERVICES:- Credit Note against Invoice No. RJ/22/EPC/108 Dated 19/12/2022. (EPCC-09, RA-02- Credit Note, In EURO)  Total  Mode Of Transport	Nos	995425	1	1,20,417.26	1,20,417.26	9.00	<i>'</i>	20,417.26
	Vehicle No				Add. Frei	ght:		<i>'</i>	.00
Net In W	Words: One Hundred Fourty Two Thousan	d Ninety	Two and Thirt	y Seven.	Add. Insu	rance:		0.	.00
Bank De	<u>etails :</u>				Sub Total				,20,417.20 10,837.5
Bank Na					Add. SGS				10,837.5
Account IFSC Co					Add. IGS			0.00	
Branch					Add. UG			0.00	•
Vendor PO / Wo					Total Ar	mount :		1,4	2,092.37
Contact TERMS & 1. Certifie	& CONDITIONS: d that the particulars given above are true & correct.				Digitall	IA ENGINEERING y signed by DORAI 2023.02.22 14:47:22	AH PALIN		RE LTD
2. All Cor	respondence should be addressed to our registered office	е.				Authorized S	Signatory	7	



IRN No:

### MEGHA ENGINEERING &INFRASTRUCTURES LIMITED

An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL,

Site Addr. :JAIPUR,

GSTIN: 08AAECM7627A1ZN CIN NO: U45202TG2006PLC050271

54928f410f727be9ca345da6784f8def2211c7ad622a69cda94349064a30bf9b

CREDIT NOTE

(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)

**Invoice No RJ/22/SCN/8** Site Ref. No 2054/EPCC-9/ENG/RA1 CR Date 20/02/2023 Your Order Ref No State Name **RAJASTHAN** 20/02/2023 •

**Date Of Supply Place Of Supply State Code** 08 **RAJASTHAN** 

Name & Address Of The Receiver/Billed To: Name & Address Of The Consignee/Shippe To:

M/s. HPCL RAJASTHAN REFINERY LIMITED-2054 M/s. HPCL RAJASTHAN REFINERY LIMITED-2054

Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India. Jyoti Nagar, Jaipur- 302005, Rajasthan, India.

08AADCH2828K1ZF **GSTIN:** 08AADCH2828K1ZF **GSTIN:** 

**RAJASTHAN** Code: 08 **RAJASTHAN** State: State: **Code:** 08

State .	TO INTIBITION (	_		~	. 1010110	111111		Couc	. 00
SLNo	Description	Units	HSN/SAC	Qty	Rate	Taxable		GST %	
			Code				CGST	SGST	IGST
1	Composite Supply Of Work Contract	NOS	995425	1.00	1,07,13,523.6	1,07,13,523.62		9.00	
	Total			1.00		1,07,13,523.62			

**Mode Of Transport** Basic: 1,07,13,523.62 Vehicle No Add. Freight: 0.00 Net In Words: One Crore Twenty Six Lakh Forty One Thousand Nine Hundred Fifty Add. Insurance: 0.00

**Sub Total:** 1,07,13,523.62 **Bank Deetails:** Add. CGST: 9,64,217.13 Bank Name: Add. SGST: 9,64,217.13 Account No IFSC Code Add. IGST: 0.00 Branch Add. UGST: 0.00**Vendor Code:** 

**Total Amount:** 12641957.88 PO / WO No: for MEGHA ENGINEERING & INFRASTRUCTURE LTD **Email For Communication:** 

Contact No: Digitally signed by DORAIAH PALIMPATI Date: 2023.02.22 14:47:36 +05'30' TERMS & CONDITIONS:

1. Certified that the particulars given above are true & correct. **Authorized Signatory** 2. All Correspondence should be addressed to our registered office.



### MEGHA ENGINEERING &INFRASTRUCTURES LIMITED

An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63., 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL,

TAX	IN	VO	CE

MI	Reg. Office : 2ND, P	LOT A-63.		AD, SHRI G <b>Addr. :</b> JAIP		AGAR, NEA	AR SOMANI HOSPI	ΓAL,		
EŮ E	Phn No : 040	-44336700			G		AECM7627A1ZN			
IRN No:	03bec82af8fec3087ce684d9030ae983ad833e1	bad33abbf.								
		(Section 31	Of Rule 46 Of Tax In	NVOICE voice, Debit Note		ote Rules)				
Invoice N	No : RJ/22/EPC/135			Site Ref.	No	: 2	054/EPCC-9/ENG/R	A4		
Date	: 04/03/2023			Your Or	der Ref	No : H	RRL/PO/2021/40 Dt	. 14-02-20	)22	
State Na	me : RAJASTHAN			Date Of	Supply	: 04	4/03/2023			
State Co	<b>de</b> : 08			Place Of	Supply	: F	RAJASTHAN			
Name &	Address Of The Receiver/Billed To:			Name &	Address	Of The C	onsignee/Shippe To	:		
M/s. HP0	CL RAJASTHAN REFINERY LIMITED-2	2054		M/s. HP	CL RA	IASTHAN	REFINERY LIM	ITED-20	54	
	an, Sahkar Marg, Lal Kothi Vistar, ar, Jaipur- 302005, Rajasthan, India.			HPCL Rajastha	5	Refinery I	Project of HRRL, To	ehsil- Pacl	hpadra, Ba	rmer,
GSTIN :	08AADCH2828K1ZF			GSTIN :	08A	ADCH2828	3K1ZF			
State :	RAJASTHAN	Code:	08	State :	RAJAS	ΓHAN		Co	de: 08	
SLNo	Description	Units	HSN/SAC Code	Qty	F	Rate	Taxable		GST %	
			Cour					CGST	SGST	IGST
	FOR DESIGN & ENGINEERING SERVICES:- As per SCC (Annexure-X) Terms Of Payment. (EPCC-09, RA-04, In EURO)	Nos	995425	1		.48,800.00	22,48,800.00	9.00	9.00	
	Total			1		1	22,48,800.00			
	Mode Of Transport  Vehicle No					Basic : Add. Fre	ight .			48,800.00 00
		TDI	15. 11	1 15:1.	Г	Add. Insu	_			00
Net In W	ords: Two Million Six Hundred Fifty Th	ree Inous	and rive Hund	irea Eighty	rour.					
Bank Det	tails :					Sub Tot Add. CGS			ŕ	48,800.00 02,392.00
Bank Nai						Add. SGS	ST:		2,	02,392.0
Account 1 IFSC Coo						Add. IGS			0.00	
Branch	SAROJINI DEVI ROAD BRANCH					Add. UG	ST:			
Vendor ( PO / WO						Total A	mount :		26,5	3,584.00
Email Fo Contact N	or Communication: doraiah@meil.in					for MEGI	HA ENGINEERING	& INFRA	STRUCTU	RE LTD
1. Certified	CONDITIONS : I that the particulars given above are true & correct. espondence should be addressed to our registered off	ice.					Authorized S	ignatory		



IRN No:

### MEGHA ENGINEERING &INFRASTRUCTURES LIMITED

An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL,

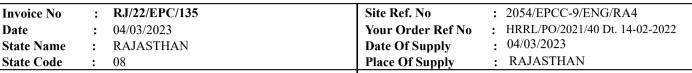
Site Addr. : JAIPUR,

Phn No: 040-44336700 GSTIN: 08AAECM7627A1ZN CIN NO: U45202TG2006PLC050271

03bec82af8fec3087ce684d9030ae983ad833e1bad33abbf3dbd888eec3ef0d7

### TAX INVOICE

(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)



Name & Address Of The Receiver/Billed To: Name & Address Of The Consignee/Shippe To:

M/s. HPCL RAJASTHAN REFINERY LIMITED-2054 M/s. HPCL RAJASTHAN REFINERY LIMITED-2054

Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.

Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.

GSTIN: 08AADCH2828K1ZF GSTIN: 08AADCH2828K1ZF

State: RAJASTHAN Code: 08 State: RAJASTHAN Code: 08

State	KAJASITAN	Code	: 08	State:	KAJASITAN	N .	C	oue: (	78
SLNo	Description	Units HSN/SAC		Qty	Qty Rate	Taxable	GST %		
			Code				CGST	SGST	IGST
1	FOR DESIGN & ENGINEERING SERVICES:- As per SCC (Annexure-X) Terms Of Payment. (EPCC-09, RA-04, In INR)	NOS	995425	1.00	19,81,41,768.28	19,81,41,768.28		9.00	
	Total			1.00		19,81,41,768.28			

	10tai			1.00		19,01,41,700.20	
Mod	le Of Transport					Basic:	19,81,41,768.28
	Vehicle No					Add. Freight:	0.00
	Twenty Three Crore Thirty E Hundred Eighty Six And Fift	•	d Seven Thou	sand Two		Add. Insurance:	0.00
Bank Deetails :						Sub Total:	<u>19,81,41,768.28</u>
Bank Name :	Karnataka Bank Ltd					Add. CGST:	1,78,32,759.15
Account No	7217000100020901					Add. SGST:	1,78,32,759.15
IFSC Code	KARB0000721					Add. IGST:	0.00
Branch	Sarojini Devi Road Bran	ch				Add. UGST:	
Vendor Code: PO / WO No: HRRL/PO/2021/40					<b>Total Amount:</b>	23,38,07,286.58	
Email For Communication: doraiah@meil.in			ľ	for MEGHA ENGINEERING	& INFRASTRUCTURE LTD		
Contact No :	9908732279						

TERMS & CONDITIONS:

1. Certified that the particulars given above are true & correct.

2. All Correspondence should be addressed to our registered office.

**Authorized Signatory** 

**Authorized Signatory** 



 Certified that the particulars given above are true & correct. 2. All Correspondence should be addressed to our registered office.

### MEGHA ENGINEERING &INFRASTRUCTURES LIMITED

An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63., 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL,

Site Addr.: JAIPUR,

Site Addr.: JAIPUR,
Phn No: 040-44336700 GSTIN: 08AAECM7627A1ZN
CIN NO: 1445202TC2006PL C050271

- 6/			CIN NO: U4	5202TG2006	PLC050271				
IRN No	: d76a7191b5588a9eb81b7065bcaf47426d5	64fb4af25cc							
		(Section 31	Of Rule 46 Of Tax Ir	INVOICE tvoice, Debit Note	& Credit Note Rules)				
Invoice	: No : RJ/22/EPC/149			Site Ref.	No :	2054/EPCC-9/ENG/I	RA7		
Date	: 23/03/2023	Your Order Ref No : HRRL/PO/2021/40 Dt. 14-02-2022							
State N	ame : RAJASTHAN			Date Of S	Supply :	23/03/2023			
State C	<b>Code</b> : 08			Place Of	Supply :	RAJASTHAN			
Name &	& Address Of The Receiver/Billed To:			Name &	Address Of The	Consignee/Shippe To	):		
M/s. H	PCL RAJASTHAN REFINERY LIMITED	0-2054		M/s. HP0	CL RAJASTH	AN REFINERY LIM	1ITED-2	054	
	wan, Sahkar Marg, Lal Kothi Vistar, agar, Jaipur- 302005, Rajasthan, India.			HPCL Ra Rajasthar		y Project of HRRL, T	ehsil- Pac	chpadra, Ba	rmer,
GSTIN	: 08AADCH2828K1ZF			GSTIN:	08AADCH28	328K1ZF			
State :	RAJASTHAN	Code:	08	State :	RAJASTHAN		Co	<b>ode:</b> 08	
SLNo	Description	Units	HSN/SAC Code	Qty	Rate	Taxable		GST %	
			Couc				CGST	SGST	IGST
1	FOR DESIGN & ENGINEERING SERVICES:- As per SCC (Annexure-X) Term Of Payment. (EPCC-09, RA-07, In EURO) Billing period from 31st Jan. 23 To 25th Feb. 23.	Nos	995425		12,10,028.			9.00	
	Total  Mode Of Transport			1	Basic :	12,10,028.66		12,	10,028.66
	Vehicle No					reight:			.00
	Words: Euro One Million Four Hundred 'Three & Eighty Two Cents.	Twenty Sev	en Thousand	Eight Hundr	ed Add. Ir	nsurance:		0.	.00
Bank D					Sub T				,10,028.66
Bank N					Add. C			,	,08,902.58
Accoun	t No 7217000100020901				Add. S			· ·	,08,902.58
IFSC C Branch		Н			Add. I Add. U			0.00	U
	· Code :					Amount:		14,2	7,833.82
	For Communication : doraiah@meil.in				for ME	GHA ENGINEERING	& INFR	ASTRUCTU	JRE LTD
TERMS	& CONDITIONS :								



An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL, Site Addr.: JAIPUR,

Phn No: 040-44336700 **GSTIN:** 08AAECM7627A1ZN

CIN NO: U45202TG2006PLC050271

d76a7191b5588a9eb81b7065bcaf47426d564fb4af25ccbc37af4791be123144 IRN No:



TAX INVOICE
(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)

(Section 31 of Rule 40 of Tax invoice, Debt Note & Creat Note Rules)								
Invoice No	:	RJ/22/EPC/149	Site Ref. No : 2054/EPCC-9/ENG/RA7					
Date	:	23/03/2023	Your Order Ref No : HRRL/PO/2021/40 Dt. 14-02-202	22				
State Name	:	RAJASTHAN	<b>Date Of Supply</b> : 23/03/2023					
State Code	:	08	Place Of Supply : RAJASTHAN					
Name & Addr	ess (	Of The Receiver/Billed To:	Name & Address Of The Consignee/Shippe To:					
M/s. HPCL I	RAJA	ASTHAN REFINERY LIMITED-2054	M/s. HPCL RAJASTHAN REFINERY LIMITED-2054					
		Marg, Lal Kothi Vistar, 302005, Rajasthan, India.	Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.					
<b>GSTIN</b> : 08	AAD	OCH2828K1ZF	GSTIN: 08AADCH2828K1ZF					
State: RAJ	AST	HAN Code: 08	State: RAJASTHAN Code:	08				

State	KAJASITAN	Code	: 08	State:	KAJASTHAN	<b>Y</b>	C	oue:	00
SLNo	Description	Units			Rate	Taxable	GST %		
			Code				CGST	SGST	IGST
1	FOR DESIGN & ENGINEERING SERVICES:- As per SCC (Annexure-X) Terms Of Payment. (EPCC-09, RA-07, In INR)	NOS	995425	1.00	10,80,91,860.20	10,80,91,860.20	9.00	9.00	
	Total			1.00		10,80,91,860.20			

	10111	1.00	10,00,>1,000.20	
Mod	de Of Transport		Basic:	10,80,91,860.20
	Vehicle No		Add. Freight:	0.00
	Twelve Crore Seventy Five La Ninety Five And Four	akh Forty Eight Thousand Three Hund	Add. Insurance:	0.00
Bank Deetails :			Sub Total:	<u>10,80,91,860.20</u>
Bank Name :	Karnataka Bank Ltd		——— Add. CGST :	97,28,267.42
Account No	7217000100020901		Add. SGST:	97,28,267.42
IFSC Code	KARB0000721		Add. IGST :	0.00
Branch	Sarojini Devi Road Brand	ch	Add. UGST:	
Vendor Code : PO / WO No :	HRRL/PO/2021/40		Total Amount :	12,75,48,395.04
Email For Com Contact No :		for MEGHA ENGINEERING	& INFRASTRUCTURE LTD	
	TIONS: particulars given above are true & accession of the control	Authorized	l Signatory	



An ISO 9001 - 2015 Company

Reg. Office: 2ND, PLOT A-63,, 80 FEET ROAD, SHRI GOPAL NAGAR, NEAR SOMANI HOSPITAL, Site Addr.: JAIPUR,

Phn No: 040-44336700 **GSTIN:** 08AAECM7627A1ZN CIN NO: U45202TG2006PLC050271

de505321e21ea07bd860e7036e24031fb4bf6e0577214abb40e869d02656b19f IRN No:



### TAX INVOICE

(Section 31 Of Rule 46 Of Tax Invoice, Debit Note & Credit Note Rules)

· ·					
Invoice No : RJ/22/EPC/155	Site Ref. No : 2054/EPCC-9/SUP/ADV01				
<b>Date</b> : 30/03/2023	<b>Your Order Ref No</b> : HRRL/PO/2021/40 Dt. 14-02-2022				
State Name : RAJASTHAN	<b>Date Of Supply</b> : 30/03/2023				
State Code : 08	Place Of Supply : RAJASTHAN				
Name & Address Of The Receiver/Billed To:	Name & Address Of The Consignee/Shippe To:				
M/s. HPCL RAJASTHAN REFINERY LIMITED-2054	M/s. HPCL RAJASTHAN REFINERY LIMITED-2054				
Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.	Tel Bhawan, Sahkar Marg, Lal Kothi Vistar, Jyoti Nagar, Jaipur- 302005, Rajasthan, India.				
GSTIN: 08AADCH2828K1ZF	GSTIN: 08AADCH2828K1ZF				

State	: RAJASTHAN	Code	: 08	State :	RAJASTHAN	1	C	Code: (	)8
SLNo	Description	Units	HSN/SAC	Qty	Rate	Taxable		GST %	
			Code				CGST	SGST	IGST
1	For Supplies (In INR)- SCC, Clause no. 3.2.1(i):- 10% of total supply value (including mandatrory spares) on placement of Purchase Order for major tagged items as per Annexure - VI on pro-rata basis.	NOS	995425	1.00	16,98,73,200.00	16,98,73,200.00	9.00	9.00	

Mod	le Of Transport		Basic:	16,98,73,200.00
,	Vehicle No		Add. Freight:	0.00
Net In Words:	Twenty Crore and Four Lakl	n Fifty Thousand Three Hundred Seventy Six	Add. Insurance:	0.00
Bank Deetails :			Sub Total : Add. CGST :	16,98,73,200.00 1,52,88,588.00
Bank Name : Account No	Karnataka Bank Ltd 7217000100020901		Add. SGST:	1,52,88,588.00
IFSC Code Branch	KARB0000721 Sarojini Devi Road Bra	nch	Add. IGST : Add. UGST :	0.00
Vendor Code: PO / WO No:	HRRL/PO/2021/40	Total Amount :	20,04,50,376.00	
Email For Com Contact No:	munication: doraiah@r 9908732279	for MEGHA ENGINEERING & INFRASTRUCTURE LTD Digitally signed by DORAIAH PALIMPATI		

1.00

TERMS & CONDITIONS:

Total

Certified that the particulars given above are true & correct.
 All Correspondence should be addressed to our registered office.

Date: 2023.03.31 12:23:13 +05'30'

16,98,73,200.00

**Authorized Signatory**