Warehouse Inspection Reports- Agri. Commodities By MCXCCL External Audit Agency

Warehouse Inspection Reports of March-2026

INDEX

1. Warehouse Inspection Reports by MCXCCL External Audit Agency for **Cotton Bales** – March 2026 (Reports no's- 01 to 02)
2. Warehouse Inspection Reports by MCXCCL External Audit Agency for **Mentha Oil** - March 2026 (Report no's- 03 to 04)

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Warehouse Audit Report

Date of Regular/Surprise Audit	20/03/2026	**Delivery Centre**	Yavatmal
Time in and Time out	02:29 PM to 04:43 PM	**Address of Warehouse**	Omprakash Deodatta Gupta, Warehouse, Godown No-01,Shet Survey No. 81 28, Plot No-01, Nagpur Road, Yawatmal-445001
Name of Warehouse	Yamada- Omprakash Deodatta Gupta, Warehouse-Yavatmal		
Name of Auditor	Ritesh Sasane	**Name of Warehouse Manager**	Krishnadeep Hamwate
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external	13/01/2026 Ramdas Sir (MCXCCL)	**Capacity of Warehouse**	4000 bales (2418.00 MT)
		Capacity Utilization of warehouse (%)	No Stack

Stock Reconciliation:

Stock Quantity as on 20/03/2026 (Closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse record	Quantity as per Physical Verification	Difference if any	Remarks
1. Cotton Bales	Bales	Bales	Bales		
i. Valid Stock	Nil	Nil	Nil		
ii. Under QC	Nil	Nil	Nil		
iii. Rejected	Nil	Nil	Nil		
iv. FED	Nil	Nil	Nil		
v. Non-exchange	Nil	Nil	Nil		

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Observations/Recommendations:

Nil observations

Verification status of Previous Audit:

By MCXCCL audit conducted on 13 Jan 2026- Nil observations.
By MCXCCL External audit conducted by :- Not yet to conduct the audit As per new season cotton
By WSP Internal audit conducted by date 05-01-2026 Nil Observation
By WSP appointed external audit agency dated 05-01-2026 JHS associates NIL observation

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Nil
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024 Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025 Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023 Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023 Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020 Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023 Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020 Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	Nil
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	Nil
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Nil
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Nil
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Nil
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	Nil
7	Whether overwriting / corrections are found in lot cards?	Nil
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	Nil
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	Nil
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Nil
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	Nil
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Nil

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13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	Nil
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	Nil
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	Nil
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	No
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	No
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	Nil
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	Nil
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	Nil

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Custody of keys are with WSP
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	Yes, Naval Brand
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	01 Supervisors
6	Indicate number of security guards deployed shift wise.	No security (02 at the time of
7	Mention name of the Security Agency offering security services at the WH	NA
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	Supervisor- Yes Security- NA
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	NA
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	Yes, Outside
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	Yes
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Yes
	a. No. of Fire Extinguishers	12
	b. No. of Sand Buckets	15
	c. Capacity of water tank available as per operational guidelines?	1000 Lts
	d. Is water pump attached to storage tank with hose pipe?	Yes
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	NA
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes (20/11/2025)
	g. Are the Fire extinguishers placed outside the warehouse?	Inside
	h. Are the sand buckets placed outside the warehouse?	Yes

14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes (22/11/2025)
15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	Yes (22/11/2025)
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes (22/11/2026)
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Yes (20/11/2026) Termite Treatment
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	Pestric pro solution
20	Whether Live Electricity connection found inside the godown where cotton is stored?	No
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	NA
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	NA
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	No
24	Availability of standard weights with calibration certificate at warehouse	Yes
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	
A		11/02/2027
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	NA
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	Yes
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs? (verify with visitor register at the warehouse)	Yes, Abhishek Mishra 05 Jan 2026
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether copy of KYD with requisite documents available for all beneficiaries/depositors at warehouse? Mention the names of depositor(s) in case of incomplete documents.	Yes
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors incase of incomplete documents.	Yes
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	
	• Warehouse opening-closing Register	Yes
	• Daily Transaction Register	Yes
	• Complaint Register	Yes
	• Stack wise/Lot wise register Physical/Electronic form	Yes
	• PV Register	Yes
	• Instrument/Equipment Internal Calibration Register	Yes
	• Gate in gate out cum Visitor Register	Yes
	• Spot Rejection Register	Yes
	• Sample register	Yes
	• Incidence records /Notices register	Yes
	• Lien register	Yes
	• Pest control activity register (NA for Base metal warehouses)	Yes
	• Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	NA
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Yes
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	Yes
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	Yes
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes (20/06/28)
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	No
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	Yes
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	Yes
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	Yes (03 Nos)
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	Yes (Outside Warehouse)
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes (Available)
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	NA
10	Whether Handling equipment available?	Man Power
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes (26 Lower Window) (26 Upper Window)
13	Whether the WH office is inside the godown? (not acceptable for cotton)	No
14	Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other	Concrete
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes (04 Feet)

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16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes (But drain line is chocked)
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	NA
18	Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.)	NA

Observation on Quality Operation

Sr. No.	Parameters	Observation
1	Is cotton bales moisture meter in working condition or Not? If not then has the same been recorded in incident register available at warehouse?	Yes (Working)
1a	Is moisture meter available at warehouse?	Yes
1b	Moisture meter last calibrated on 18/01/2025 (dd/mm/yyyy)	
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	Yes
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Yes
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Yes
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Yes
6	Is the sample storage area secure and demarcated? Are the samples kept in rack / pallet / in Almirah or trunk in the sample storage area?	Yes (On pallet)
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Yes
8	Is record for courier of samples to the assayer available?	NA
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	Nil (No)

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Checklist w.r.t. MCXCCL Circular/guidelines(Cotton Bales)

Sr. No.	Parameters	Observation
1	Whether bales have all the proper markings in the form of unique press running number (PRN) Whether every bale has a label giving details of variety weight, crop year when checked randomly? And any other details as may be required from time to time? Does each bale have a label / sticker giving the bale number in figures along with ginner details?	Nil stock
2	Whether warehouse has put in a deposit stamp / sticker, containing the date of deposit of the goods on each bale deposited?	Nil stock
3	Forklift – battery operated, or fuel operated?	Nil stock
4	Placement of the Firefighting equipment? Inside the godown or outside? (Placement inside the godown is not allowed)	Outside
5	Proximity to source of fire hazard if any. whether any fire-risk is noticed in close vicinity of the warehouse? Mention the approximate distance of source of fire risk.	No
6	Whether cotton samples are stored inside the godown?	Nil stock
7	Whether opening and closing of cotton godown is done under supervision of Warehouse Manager and the register maintained indicating the purpose of opening and date and time of opening/closing?	Nil stock
8	In case, more than 3 straps of bales are broken, whether re-strapping of the bales is done within 10 working days from the date of strap broken & record of the strap break and re-strapping is maintained? In incidence register?	Nil stock

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Inspection Details

Date of Inspection	20/03/2026	
Signature		
Inspection Done By	Ritesh Sasane	
Maker		Checker

FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

MIRZA MOSHARRAF ALAM

Digitally signed by MIRZA MOSHARRAF ALAM
Date: 2026.04.16 13:28:17 +05'30'

ISSUED WITHOUT PREJUDICE
FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

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Warehouse Audit Report

Date of Regular/Surprise Audit	19/03/2026	**Delivery Centre**	Rajkot
Time in and Time out	09:30 AM to 11:00 AM	**Address of Warehouse**	Safe Warehouse Chamber No-01, Survey No-251, Plot No-01, Sub Plot No-01B Village, Rajkot 360023
Name of Warehouse	Steinweg- Safe Warehouse		
Name of Auditor	Mukesh Kumar	**Name of Warehouse Manager**	Vishal Chanpura
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external	02/02/2026 Aarjun Makwana (SSIPL)	**Capacity of Warehouse**	4000 bales
		Capacity Utilization of warehouse (%)	00.00%

Stock Reconciliation:

Stock Quantity as on 18 March 2026 (Closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse record	Quantity as per Physical Verification	Difference if any	Remarks
	Bales	Bales	Bales		
1. Cotton Bales					
i. Valid Stock	Nil stock	Nil stock	Nil stock	Nil stock	
ii. Under QC	-	-	-	-	
iii. Rejected	-	-	-	-	
iv. FED	-	-	-	-	
v. Non-exchange	-	-	-	-	

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Observations/Recommendations:

Nil observations

Verification status of Previous Audit:

By MCXCCL audit conducted on 07 August 2025: Nil Audit observations reported
By MCXCCL External audit conducted by M/s. Anurag Bhaiyya as on 08-04-2025: Nil Audit observations reported
By WSP Internal audit conducted on 02-04-2025 - Nil Audit Observations reported
By WSP External audit conducted by M/s. QSS as on 08-07-2025 - Nil Audit Observations reported

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Nil stock
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024 Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025 Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023 Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023 Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020 Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023 Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020 Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	Nil stock
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	Nil stock
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Nil stock
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Nil stock
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Nil stock
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	Nil stock
7	Whether overwriting / corrections are found in lot cards?	Nil stock
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	Nil stock
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	Nil stock
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Nil stock
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	Nil stock
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Nil stock

13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	Nil stock
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	Nil stock
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	Nil stock
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	Nil stock
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	Nil stock
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	Nil stock
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	Nil stock
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	Nil stock

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes one set of key with warehouse manager and 1 set with HO
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	Yes
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	02
6	Indicate number of security guards deployed shift wise.	02 (1 day and 1 night)
7	Mention name of the Security Agency offering security services at the WH	United Security and Management Services
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	Company card of warehouse staff was found available
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	No outside
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	Yes
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	Yes
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	
	a. No. of Fire Extinguishers	08
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	2000 liter
	d. Is water pump attached to storage tank with hose pipe?	Yes
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	No
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes (02/04/2026)
	g. Are the Fire extinguishers placed outside the warehouse?	Yes
	h. Are the sand buckets placed outside the warehouse?	Yes
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes

15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	Yes
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Yes
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
20	Whether Live Electricity connection found inside the godown where cotton is stored?	Nil stock
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Nil stock
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	Nil stock
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	No
24	Availability of standard weights with calibration certificate at warehouse	Yes
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Inside
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	Yes
A	Ajay Weigh Bridge (Capacity 100 MT) 02 December 2026	
B	Sri Guru Weigh Bridge (100 MT) 26 June 2026	
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	NA
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	Yes
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs? (verify with visitor register at the warehouse)	Mr. Arjun 02 March 2026
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	No

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Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether copy of KYD with requisite documents available for all beneficiaries/depositors at warehouse? Mention the names of depositor(s) incase of incomplete documents.	Yes
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors incase of incomplete documents.	Original
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	
	• Warehouse opening-closing Register	Yes
	• Daily Transaction Register	Yes
	• Complaint Register	Yes
	• Stack wise/Lot wise register Physical/Electronic form	Yes
	• PV Register	Yes
	• Instrument/Equipment Internal Calibration Register	Yes
	• Gate in gate out cum Visitor Register	Yes
	• Spot Rejection Register	Yes
	• Sample register	Yes
	• Incidence records /Notices register	Yes
	• Lien register	Yes
	• Pest control activity register (NA for Base metal warehouses)	Yes
	• Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	Yes
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Nil
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Nil
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Nil
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Nil
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	Yes
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	WDRA valid till 26/10/2026
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Nil
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Nil

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	No
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	No
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	NA
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	NA
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes from 17/12/2025
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes
13	Whether the WH office is inside the godown? (not acceptable for cotton)	Outside
14	Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other	Concrete
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes

16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	Yes
18	Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.)	Yes

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Observation on Quality Operation

Sr. No.	Parameters	Observation
1	Is cotton bales moisture meter in working condition or Not? If not then has the same been recorded in incident register available at warehouse?	NA
1a	Is moisture meter available at warehouse?	NA
1b	Moisture meter last calibrated on 18/01/2025 (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	NA
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	NA
4	Is Reference sample duly sealed & signed by the WH official/in charge?	NA
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	NA
6	Is the sample storage area secure and demarcated? Are the samples kept in rack / pallet / in Almirah or trunk in the sample storage area?	NA
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	NA
8	Is record for courier of samples to the assayer available?	NA
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	Nil

ALFRED H KNIGHT

Checklist w.r.t. MCXCCL Circular/guidelines(Cotton Bales)

Sr. No.	Parameters	Observation
1	Whether bales have all the proper markings in the form of unique press running number (PRN) Whether every bale has a label giving details of variety weight, crop year when checked randomly? And any other details as may be required from time to time? Does each bale have a label / sticker giving the bale number in figures along with ginner details?	Nil
2	Whether warehouse has put in a deposit stamp / sticker, containing the date of deposit of the goods on each bale deposited?	Nil
3	Forklift – battery operated, or fuel operated?	No
4	Placement of the Firefighting equipment? Inside the godown or outside? (Placement inside the godown is not allowed)	Yes
5	Proximity to source of fire hazard if any. whether any fire-risk is noticed in close vicinity of the warehouse? Mention the approximate distance of source of fire risk.	Yes
6	Whether cotton samples are stored inside the godown?	Yes
7	Whether opening and closing of cotton godown is done under supervision of Warehouse Manager and the register maintained indicating the purpose of opening and date and time of opening/closing?	Nil
8	In case, more than 3 straps of bales are broken, whether re-strapping of the bales is done within 10 working days from the date of strap broken & record of the strap break and re-strapping is maintained? In incidence register?	Nil

Inspection Details

Date of Inspection	19/03/2026	
Signature		
Inspection Done By	Mukesh Kumar	
Maker		Checker

FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

MIRZA MOSHARRAF ALAM

Digitally signed by MIRZA MOSHARRAF ALAM
Date: 2026.04.16 13:29:38 +05'30'

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FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

ALFRED H KNIGHT

Warehouse Audit Report

Date of Regular/Surprise Audit	17/03/2026	**Delivery Centre**	Barabanki
Time in and Time out	12:30 PM to 4:30 PM	**Address of Warehouse**	Khasra No 137 Village, Badagaon Barabaki, UP 225004
Name of Warehouse	Steinweg- Gupta Suppliers Company		
Name of Auditor	Kumar Roshan	**Name of Warehouse Manager**	Mr Vikrant Sindhu
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external	13/02/2026 Suyog Kumar MCXCCL	**Capacity of Warehouse**	450 MT
		Capacity Utilization of warehouse (%)	23.84%

Stock Reconciliation:

Stock Quantity as on (Closing balance) 14/03/2026

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse record	Quantity as per Physical Verification	Difference if any	Remarks
Mentha Oil	Drums	Drums	Drums		
i. Valid Stock	672	672	672	-	
ii. Under QC	-	-	-		
iii. Rejected	-	-	-		
iv. FED	-	-	-		
v. Non-exchange	-	-	-		

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Verification status of Previous Audit:

By MCXCCL audit conducted on 13/02/2026 : If any observation, then status of corrective action
By MCXCCL External audit conducted by M/s. Suyog as on 13/02/2026 : If any observation then status of corrective action
By WSP Internal Quarterly audit conducted on 03/02/2026 : Comments on current status Vikas Singh
By WSP External audit conducted by M/s. Anil as on 05/03/2026 : Comments on current status

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024 Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025 Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023 Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023 Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020 Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023 Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020 Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	Yes
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	NA
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	Yes
7	Whether overwriting / corrections are found in lot cards?	No
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	NA
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	Yes
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Yes
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	No spillage and damage
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Yes

13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	No
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	No
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	No
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	No
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	No
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	No such cases found
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	Only maintained on register
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	NA

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	Yes
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	02
6	Indicate number of security guards deployed shift wise.	02 day 02 night
7	Mention name of the Security Agency offering security services at the WH	United Security Services
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	Yes
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	Inside
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	Yes
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	Yes
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Yes
	a. No. of Fire Extinguishers	05
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	Available 700 liter
	d. Is water pump attached to storage tank with hose pipe?	Yes
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes expiry (24/04/2026)
	g. Are the Fire extinguishers placed outside the warehouse?	Yes
	h. Are the sand buckets placed outside the warehouse?	Yes
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes

15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	Yes (31/07/2025)
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes 31/07/2025 Vijay Kumar
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Yes
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	
20	Whether Live Electricity connection found inside the godown where cotton is stored?	No
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	No
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	Outside
24	Availability of standard weights with calibration certificate at warehouse	Yes
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	NA
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	Yes
A	Weighbridge Name	Correct Way Name
B	Capacity	5 MT
C	Expiry Date	21/06/2026
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	No such cases found
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	NA
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs? (verify with visitor register at the warehouse)	Yes
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether copy of KYD with requisite documents available for all beneficiaries/depositors at warehouse? Mention the names of depositor(s) incase of incomplete documents.	Yes
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors incase of incomplete documents.	Yes
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	Yes
	• Warehouse opening-closing Register	Yes
	• Daily Transaction Register	Yes
	• Complaint Register	Yes
	• Stack wise/Lot wise register Physical/Electronic form	Yes
	• PV Register	Yes
	• Instrument/Equipment Internal Calibration Register	Yes
	• Gate in gate out cum Visitor Register	Yes
	• Spot Rejection Register	Yes
	• Sample register	Yes
	• Incidence records /Notices register	Yes
	• Lien register	Yes
	• Pest control activity register (NA for Base metal warehouses)	Yes
	• Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Yes
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Yes
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	Yes
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	Yes
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	No
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	Yes
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	No
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	No
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	Yes (Outside Warehouse)
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes 17-12-2025 onwards
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes 10
13	Whether the WH office is inside the godown? (not acceptable for cotton)	Yes
14	Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other	Brick flooring
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes

17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	
18	Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.)	Yes

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Observation on Quality Operation

Sr. No.	Parameters	Observation
1	Is cotton bales moisture meter in working condition or Not? If not then has the same been recorded in incident register available at warehouse?	NA
1a	Is moisture meter available at warehouse?	NA
1b	Moisture meter last calibrated on 18/01/2025 (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	NA
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	NA
4	Is Reference sample duly sealed & signed by the WH official/in charge?	NA
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	NA
6	Is the sample storage area secure and demarcated? Are the samples kept in rack / pallet / in Almirah or trunk in the sample storage area?	NA
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	NA
8	Is record for courier of samples to the assayer available?	NA
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	NA

ALFRED H KNIGHT

Checklist w.r.t. Exchange Circular/guidelines (Mentha Oil)

Sr. No.	Parameters	Observation
1	Any records available regarding person visits to depositor place for weighing the empty drums?	Yes
2	Are there any proof / records available stating that the empty drum Weighment is done on calibrated weighbridge or weighing scale?	Yes
3	Whether the white sticker is non-tearable and non-removable?	Yes
4	Whether sticker is signed and date mentioned with permanent marker?	Yes
5	Any Drums accepted without white stickers?	No
6	Whether any record of preliminary testing is available or not?	Yes
7	Whether the weight of the Mentha Oil in drum is 180 kg Net or within tolerance limit of 1% (i.e. +/- 1.8 Kg) as prescribed in Procedure for dealing with Mentha oil? Check the weight randomly	Yes
8	Whether the lot numbers are mentioned on drums with permanent marker?	Yes
9	Whether the drums in same lot are kept together and traceable?	Yes
10	Whether any record available for revalidation? (If any)	Yes
11	Is any undertaking taken from the Beneficiary/Client, if required or applicable?	No
12	In case of damaged/leaked drums, whether the drum is changed immediately & record of the same is maintained/updated in incidence register?	Yes
13	Whether the firm/ company depositing Mentha Oil is registered in the respective local Mandi? (verify the records)	Yes

ALFRED H KNIGHT

Inspection Details

Date of Inspection	17/03/2026	
Signature		
Inspection Done By	Kumar Roshan	
Maker		Checker

FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

MIRZA MOSHARRAF ALAM

Digitally signed by MIRZA MOSHARRAF ALAM
Date: 2026.04.16 13:26:19 +05'30'

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FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

ALFRED H KNIGHT

Warehouse Audit Report

Date of Regular/Surprise Audit	17/03/2026	**Delivery Centre**	Barabanki, UP
Time in and Time out	10:30 AM To 02:30 PM	**Address of Warehouse**	Khasra No 137 Vill-Badagaon Tehsil-Nawabganj, Barabanki UP 225204
Name of Warehouse	Yamada Kapoor Baboo Gupta Warehouse		
Name of Auditor	Kumar Roshan	**Name of Warehouse Manager**	Mr Laxman Pathak
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external	Rishab Chauhan 14/03/2026 Yamda Logistics Internal Auditor	**Capacity of Warehouse**	2588 MT
		Capacity Utilization of warehouse (%)	4.00%

Stock Reconciliation:

Stock Quantity as on 14 March 2026 (Closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse record	Quantity as per Physical Verification	Difference if any	Remarks
	Drums	**Drums**	**Drums**		
1. Mentha Oil					
i. Valid Stock	562	562	562	-	
ii. Under QC	-	-	-	-	
iii. Rejected	12	12	12	-	
iv. FED	-	-	-	-	
v. Non-exchange	-	-	-	-	

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Observations/Recommendations:

Nil

Verification status of Previous Audit:

By MCXCCL audit conducted on 13 Feb 2026- Nil observations reported.
By MCXCCL External audit conducted by Anurag Bhaiyya & Associates as on 23 Sept 2025: Nil observations reported
By WSP Internal audit conducted on 05 Jan 2026- Nil observations reported.
By WSP appointed external audit agency JHS as on 03 Jan 2026- Nil observations reported.

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024 Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025 Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023 Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023 Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020 Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023 Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020 Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	Yes
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	NA
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	Yes
7	Whether overwriting / corrections are found in lot cards?	No
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	NA
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	Yes
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Yes
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	No
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	No

13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	No
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	NA
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	NA
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	No
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	No
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	No such cases found
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	Only maintained on register
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	NA

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	Yes
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	02
6	Indicate number of security guards deployed shift wise.	01 day 02 night
7	Mention name of the Security Agency offering security services at the WH	Reliable Suraksha
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	Yes
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	Outside
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	Yes
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	Yes
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Yes
	a. No. of Fire Extinguishers	04
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	Yes
	d. Is water pump attached to storage tank with hose pipe?	No
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	NA
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes
	g. Are the Fire extinguishers placed outside the warehouse?	Yes
	h. Are the sand buckets placed outside the warehouse?	Yes
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes

15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	Yes (02/07/2025)
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Yes
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
20	Whether Live Electricity connection found inside the godown where cotton is stored?	No
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	No
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	No
24	Availability of standard weights with calibration certificate at warehouse	Yes
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Inside 3 MT
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	DigiTech
A	05 Mt capacity valid upto 19 June 2026	
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	No such cases found
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	No
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs? (verify with visitor register at the warehouse)	Mr. Rishabh Chouhan 04/02/2026
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether copy of KYD with requisite documents available for all beneficiaries/depositors at warehouse? Mention the names of depositor(s) incase of incomplete documents.	Yes
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors incase of incomplete documents.	Yes
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	Yes
	• Warehouse opening-closing Register	Yes
	• Daily Transaction Register	Yes
	• Complaint Register	Yes
	• Stack wise/Lot wise register Physical/Electronic form	Yes
	• PV Register	Yes
	• Instrument/Equipment Internal Calibration Register	Yes
	• Gate in gate out cum Visitor Register	Yes
	• Spot Rejection Register	Yes
	• Sample register	Yes
	• Incidence records /Notices register	Yes
	• Lien register	Yes
	• Pest control activity register (NA for Base metal warehouses)	Yes
	• Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Yes
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Yes
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	Yes
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	Yes
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	No
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	Yes
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	No
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	Yes
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes (17-Dec-2025)
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes
13	Whether the WH office is inside the godown? (not acceptable for cotton)	Yes
14	Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other	Bricks Flooring
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes

16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	Yes
18	Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.)	NA

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Observation on Quality Operation

Sr. No.	Parameters	Observation
1	Is cotton bales moisture meter in working condition or Not? If not then has the same been recorded in incident register available at warehouse?	NA
1a	Is moisture meter available at warehouse?	NA
1b	Moisture meter last calibrated on 18/01/2025 (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	NA
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Yes
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Yes
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Yes
6	Is the sample storage area secure and demarcated? Are the samples kept in rack / pallet / in Almirah or trunk in the sample storage area?	Yes
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Yes
8	Is record for courier of samples to the assayer available?	Yes
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No

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Checklist w.r.t. Exchange Circular/guidelines (Mentha Oil)

Sr. No.	Parameters	Observation
1	Any records available regarding person visits to depositor place for weighing the empty drums?	Yes
2	Are there any proof / records available stating that the empty drum Weighment is done on calibrated weighbridge or weighing scale?	Yes
3	Whether the white sticker is non-tearable and non-removable?	Yes
4	Whether sticker is signed and date mentioned with permanent marker?	Yes
5	Any Drums accepted without white stickers?	No
6	Whether any record of preliminary testing is available or not?	Yes
7	Whether the weight of the Mentha Oil in drum is 180 kg Net or within tolerance limit of 1% (i.e. +/- 1.8 Kg) as prescribed in Procedure for dealing with Mentha oil? Check the weight randomly	Yes
8	Whether the lot numbers are mentioned on drums with permanent marker?	Yes
9	Whether the drums in same lot are kept together and traceable?	Yes
10	Whether any record available for revalidation? (If any)	No
11	Is any undertaking taken from the Beneficiary/Client, if required or applicable?	Yes
12	In case of damaged/leaked drums, whether the drum is changed immediately & record of the same is maintained/updated in incidence register?	Yes
13	Whether the firm/ company depositing Mentha Oil is registered in the respective local Mandi? (verify the records)	Yes

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Inspection Details

Date of Inspection	17/03/2026	
Signature		
Inspection Done By	Kumar Roshan	
Maker		Checker

FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED

MIRZA MOSHARRAF ALAM

Digitally signed by MIRZA MOSHARRAF ALAM
Date: 2026.04.16 13:26:57 +05'30'

ISSUED WITHOUT PREJUDICE
FOR ALFRED H KNIGHT INDIA PRIVATE LIMITED