

Research and Development Certificate

This is to certify that the claim of M/s. _____
for an amount of Rs. _____ is verified on the basis of his expenditure on
Research and Development in the following areas:

- a)** Product Development
- b)** Development and training of staff and workers
- c)** Up gradation of information technology
- d)** Professional consultancy

(Name & Signature of Authorized Official)

(Stamp/Seal of Association containing date)