

REPORT FORMAT: V-L2 (L&B) & (P&M) | Version: 9.0_2019

FILE NO.: VIS(2021-22)-PL-184-Q41-193-258

DATED:07/08/2021

VALUATION ASSESSMENT

OF

INDUSTRIAL LAND & BUILDING AND PLANT & MACHINERY

SITUATED AT

DEULTI- UNIT, VILLAGE- ISHWARIPUR, P.O.- BARONDA, P.S.- BAGNAN, HOWRAH,
WEST BENGAL

OWNER/S

M/S. NIRMAL WIRES PRIVATE LIMITED

■ Corporate Valuers

■ Business/ Enterprise/ Equity Valuations

■ Lender's Independent Engineers (LIE)

■ Techno Economic Viability Consultants (TEV)

■ Agency for Specialized Account Monitoring (ASM)

■ Project Techno-Financial Advisors

■ Chartered Engineers

■ Industry/ Trade & Bank Surveys

■ NPA Management

■ Panel Valuer & Techno Economic Consultants for PSU
Banks

A/C: M/S. NIRMAL WIRES PRIVATE LIMITED

REPORT PREPARED FOR

STATE BANK OF INDIA, CCG BRANCH, MAGMA HOUSE, KOLKATA

Important - In case of any query/ issue/ concern or escalation you may please contact Incident Manager @

valuers@rkassociates.org. We will appreciate your feedback in order to improve our services.

Valuation TOR is available at www.rkassociates.org for reference.

*Valuers & Techno Engineers must provide your feedback on the report within 15 days of its submission after which report
will be considered to be correct.*

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VALUATION ASSESSMENT AS PER SBI FORMAT

Name & Address of Branch:	State Bank of India, CCG Branch, Magma House, Kolkata
Name of Customer (s)/ Borrower Unit	M/s. Nirmal Wires Private Limited

I. GENERAL				
1.	Purpose for which the valuation is made		For Value assessment of the asset for creating collateral mortgage for Bank Loan purpose	
2.	a)	Date of inspection	15 July 2021	
	b)	Date on which the valuation is made	7 August 2021	
3.	List of documents produced for perusal		Documents Requested	Documents Provided
			Total 10 documents requested.	Total 09 documents provided.
			Property Title document	Sale Deeds
			Approved Map	Architect Map
			Pollution NOC	Consent to operate from WBPCB
			Occupation Certificate	Factory License
			Last paid Electricity Bill	Last paid Electricity Bill
			Change of Land Use	Change of Land Use
			Last paid Municipal Tax Receipt	Last paid Municipal Tax Receipt
			BLRO Order	BLRO Order
			Land Summary	Consolidated Land area statement to be mortgage
			Building sheet having civil & structural details	None
4.	Name of the owner/s		M/s. Nirmal Wires Private Limited	



	Address and Phone no. of the owner/s	Registered Office: 76, Cotton Street, Kolkata-700007
5.	Brief description of the property	<p>This Valuation report is prepared for the fixed assets (i.e. land & Building and Plant & machinery) of industrial property situated at the aforesaid address belongs to M/s. Nirmal Wires Pvt. Ltd.</p> <p>About the Project</p> <p>M/s. Nirmal Wires Pvt. Ltd. has set up an industrial unit for the manufacturing of wire and cables having total capacity of 72,000 MT/annum. As per information/ data provided to us by the client, the company has installed new machines along with some old machines imported from their old plant for the manufacturing of wire and Industry galvanizing unit.</p> <p>As per the scope of work, this Valuation report is prepared for the subject Land & Building and plant & machinery located at the aforesaid address based on the copies of the documents and the information provided by the client which has been relied upon in good faith.</p> <p>Land Requirement</p> <p>Total land area within the plant premises of M/s. Nirmal wires Pvt. Ltd. Deulti unit is ~11.2348 acres. Out of total land area ~8.1298 acres of land area is owned by M/s. Nirmal wires Pvt. Ltd. and rest of the land i.e. 3.105 acres of land lying in the western part of the plant belongs to government and physically it is very difficult to differentiate between government land and company owned land at the site and we have not received any legal documents against government land. A copy of screen shot is annexed below in the annexures.</p> <p>However, we have not considered government patta land present within the factory boundary in this valuation report.</p>



Sl. No	L.R. Dag No	L.L. No	Mouza	Deed No	Area as Per Deed (in Acres)	Total Area (in Acres)
1	133	34	Iswaripur	I-08597/07	0.16	0.58
		34	Iswaripur	I-03118/08	0.21	
		34	Iswaripur	I-03201/08	0.11	
		34	Iswaripur	I-03347/08	0.1	
2	134	34	Iswaripur	I-08674/07	0.9	0.9
3	265	34	Iswaripur	I-05849/07	0.0825	0.0825
4	267	34	Iswaripur	I-08601/07	0.165	0.345
		34	Iswaripur	I-06038/07	0.08	
5	269	34	Iswaripur	I-04054/11	0.12	0.12
6	36	34	Iswaripur	I-08603/07	0.645	0.645
7	135	34	Iswaripur	I-08596/07	0.64	0.99
		34	Iswaripur	I-02154/12	0.35	
8	137	34	Iswaripur	I-03129/08	0.4	0.4
9	138	34	Iswaripur	I-03119/08	0.59	0.59
10	139	34	Iswaripur	I-08595/07	0.22	1.54
		34	Iswaripur	I-08672/07	0.785	
		34	Iswaripur	I-02166/08	0.26	
		34	Iswaripur	I-03256/08	0.275	
11	140	34	Iswaripur	I-08676/07	0.205	0.41
		34	Iswaripur	I-08673/07	0.1025	
		34	Iswaripur	I-06039/07	0.1025	
12	141	34	Iswaripur	I-07553/07	0.32	1.0573
		34	Iswaripur	I-00498/09	0.58	
		34	Iswaripur	I-03176/12	0.1573	
13	145	34	Iswaripur	I-08675/07	0.57	0.57
Total Converted Land						8.1298
14	35	34	Iswaripur	I-08598/07	1.08	2.46
		34	Iswaripur	I-02308/09	1.38	
15	36	34	Iswaripur	I-07551/07	0.645	0.645
Total Patta Land						3.105

In order to compensate for the government land 3.105 acres, the company have mortgaged additional private land (i.e. 3.205 acres) lying outside the company's premises (mostly land is located rear side of the boundary and some patch is in front side of the plant) and all these land parcel is demarcated with temporary pillars and barbed wires. Below attached is the summary for it.



Sl.No.	Date	Decimals	Deed Nos	Mouza	L.R. Dag No.
1	30-11-2007	16.00	I-07554/07	Iswaripur	23
		11.50		Iswaripur	34
		2.50		Iswaripur	41
2	26-09-2007	33.00	I-05850/07	Iswaripur	24
		5.00		Iswaripur	39
3	06-10-2007	34.50	I-06040/07	Iswaripur	26
4	06-10-2007	14.50	I-06041/07	Iswaripur	43
5	09-04-2007	35.00	I-08594/07	Iswaripur	143
6	29-03-2017	7.50	I-1006/17	Iswaripur	143
7	29-03-2017	7.50	I-1005/17	Iswaripur	143
8	29-03-2017	7.00	I-1008/17	Iswaripur	143
9	29-03-2017	7.00	I-1007/17	Iswaripur	143
10	29-03-2017	6.00	I-1009/17	Iswaripur	143
11	29-03-2017	23.67	I-1002/17	Iswaripur	144
		4.33		Iswaripur	144
12	29-03-2017	23.66	I-1003/17	Iswaripur	144
		4.34		Iswaripur	144
13	29-03-2017	23.67	I-1004/17	Iswaripur	144
		4.33		Iswaripur	144
14	29-03-2017	16.50	I-1010/17	Iswaripur	149
15	12-04-2011	33.00	I-1276/11	Asharia	63
		320.50	(3.205 acre)		

As per the information provided by the company, all these land parcels lying outside the plant premises are agricultural in nature and no conversion for the same has been taken by the company. All these land parcel is laying in form of 5 small patches. (Refer to the Enclosure- VI below)

Building and Civil Work

The subject property comprised of industrial sheds and RCC roofed structures used for manufacturing of wire. Buildings of the Plant are constructed on various construction techniques like Asbestos shed mounted and cladded on prefabricated steel Structure & RCC Structures. Area of Administration & Official Blocks is constructed on RCC framed Structures. Year of construction, Type of construction, Physical condition of various buildings is mentioned in the Building Sheet. The covered area details of the structures is tabulated below: -



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CIVIL STRUCTURE VALUATION M/S. NIRMAL WIRES PVT. LTD. VILLAGE: DHANWAPUR, BAUNAK, HYDRABAD WEST BENGAL						
Block Name	No. of Floors	Floor area Height in Ft.	Type of Construction	Year of Construction	Covered Area in sq. Mts.	Covered Area in sq. Ft.
Cycle Stand	Ground	8	Tin Shed mounted over iron pillars and beams	2013	6.75	72.688325
Coal Shed	Ground	15	Tin Shed mounted over iron pillars and beams	2013	216	2325.00
PGP Panel Room	G+1	12	RCC construction over framed pillar column and beam with false ceiling	2013	34	365.97
Soft & Raw water tank	Ground	15	Tin Shed mounted over iron pillars and beams	2013	30	322.50
PGP Labour Quarter 1	Ground	8	Tin Shed mounted over load bearing brick wall	2013	43.18	464.78
PGP Labour Quarter 2	Ground	8	Tin Shed mounted over load bearing brick wall	2013	14.84	159.74
Labour Quarter	Ground	10	Tin Shed mounted over iron pillars and beams	2013	88.2	949.38
Canteen	Ground	10	Tin Shed mounted over iron pillars and beams	2013	113.34	1217.88
Worker Toilet	Ground	8	Tin Shed mounted over load bearing brick wall	2013	18.76	201.93
Staff Quarter	Ground	15	Tin Shed mounted over load bearing brick wall	2013	171.08	1841.48
Weigh Bridge Room	Ground	8	Tin Shed mounted over load bearing brick wall	2013	7.6	81.81
Staff Quarter 2	Ground	9	RCC framed structure mounted over brick wall	2013	20.72	223.03
Security Room 1	Ground	8	Tin Shed mounted over iron pillars and beams	2013	14.5	156.08
Worker Room 2	Ground	8	Tin Shed mounted over load bearing brick wall	2013	6.1	67.19
Worker Room 3	Ground	8	Tin Shed mounted over load bearing brick wall	2013	8.64	95.00
Security Room 1	Ground	8	Tin Shed mounted over load bearing brick wall	2013	27.81	298.34
Time Office	Ground	8	Tin Shed mounted over load bearing brick wall	2013	6.12	65.88
New R.O. Shed	Ground	8	Tin Shed mounted over iron pillars and beams	2013	14.76	158.88
D.G. Shed	Ground	15	Tin Shed mounted over iron pillars and beams	2013	25.92	278.00
Picking Area	Ground	15	Tin Shed mounted over load bearing brick wall	2013	29.50	3173.31
Production Shed 1	Ground	15	Tin Shed mounted over load bearing brick wall	2013	3000	32763.90
Production Shed 2	Ground	15	Tin Shed mounted over load bearing brick wall	2013	3000	32763.90
Office Shed	Ground	10	Tin Shed mounted over load bearing brick wall	2013	280	3013.88
Total					8100.12	86981.88

As mentioned in the 'list of documents produced for perusal' various approvals & NOC's has been obtained by the client for the smooth running of the subject industry.

Plant & Machinery Work

The subject industry is used in the manufacturing of wire in different types like Stay wire, GI wire, wire rod to wire, etc. Main Machinery of this unit are as Take up Machine, Stranding Machine, Wire draw etc. The auxiliary machines of this plants are D.G set, Electric Motor, compressor, Gear, etc. The subject industry has thirty six production lines and as observed during site survey all the production lines are operational. The raw material used for manufacturing is wire rod, zinc, furnace oil, Ammonium chloride, zinc Chloride, Caustic soda etc.

No details information regarding plant & machinery (i.e. make, model and technical specification) of the plant were

		<p>provided to us. However, the Valuation of the plant & machinery has been done on as-is-where-is basis considering current utility for the production of metallic wire.</p> <p>Project Location</p> <p>Nirmal Wires Pvt. Ltd. Deulti Unit located at Village-Ishwaripur, P.O.- Baronda, P.S.- Bagnan, Howrah, West Bengal</p> <p>The nearest airport from the site is Behala Airport, located at the distance approx. 63 km and nearest railway station is Deulti railway Station which is around 5 km away from the Project Site. The subject property is located on 30 mtr. wide NH-6 (Chennai-Kolkata Highway).</p> <p>Observation made during the site visit as on date</p> <p>During our site survey our engineering team has observed that the condition of the plant is in average condition and maintained by the company.</p> <p>The subject project site is around 200 mtr away from the main highway and company has developed a ~8 mtr wide road which is connecting plant site and main highway.</p> <p>Inside the plant premises, ~3.105 acres of government patta land is also falls towards the western side as per the layout plan attached below. To differentiate in between the company owned land and government land is very difficult at the site due to the non-availability of legal documents. A copy of screen shot is annexed with the Valuation report.</p> <p>As per the BLRO order dated 17/04/2014, we observed that for some land parcel lying within factory unit, government have cancelled the order for conversion of land parcel from agriculture (Sali) to Karkhana (Industrial) and nature of those land parcel had been reconverted to Sali. For clarification see the table attached below.</p>
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As per the Order Of BLRO dated: 17/04/2014			
S.No.	L.R. Dag No.	Area (Acres)	Nature of Land (Sali/ Industrial. Govt Patta)
INDUSTRIAL LAND DETAILS			
1	133	0.58	Industrial
2	137	0.4	Industrial
3	138	0.59	Industrial
4	140	0.41	Industrial
5	145	0.57	Industrial
Total- A		2.55	
SALI(AGRICULTURE) LAND DETAILS			
1	134	0.9	Sali (Agricultural)
2	265	0.0825	Sali (Agricultural)
3	267	0.245	Sali (Agricultural)
4	269	0.12	Sali (Agricultural)
5	135	0.99	Sali (Agricultural)
6	Part 36	0.645	Sali (Agricultural)
7	139	1.54	Sali (Agricultural)
8	141	1.0573	Sali (Agricultural)
Total-B		5.5798	
GOVT. PATTA LAND DETAILS			
1	35	2.46	Govt. Patta Land
2	Part 36	0.645	Govt. Patta Land
Total- C		3.105	
Total Land(A+B+C)		11.2348	

So, total~2.55 acres of land is industrial in nature while ~ 5.5798 acres of land is agricultural in nature and ~3.105 acres of govt. patta land within factory premises.

However, we have not considered government patta land present within the factory boundary in this valuation report.

In order to compensate for the government land 3.105 acres, the company have mortgaged additional private land (i.e. 3.205 acres) lying outside the company's premises (mostly land is located rear side of the boundary and some patch is in front side of the plant) and all these land parcel is demarcated with temporary pillars and barbed wires. Below attached is the summary for it.

		This report only contains general assessment & opinion on the Guideline Value and the indicative, estimated Market Value of the property found on as-is-where basis on site for which the Bank/ customer has shown & asked us to conduct the Valuation for which photographs is also attached with the report. No legal aspects in terms of ownership or any other legal aspect is taken into consideration. It doesn't contain any due-diligence other than the valuation assessment of the property shown to us on site. Information/ data/ documents given to us by Bank/ client has been relied upon in good faith. This report doesn't contain any other recommendations of any sort.
6.	Location of property	Deulti Unit, Village- Ishwaripur, P.O.- Baronda, P.S.- Bagnan, Howrah, West Bengal
	a) Plot No. / Survey No. (As per the copy of consolidated land area statement provided by the company)	L.R. Dag Nos. - 36, 133, 134, 135, 137, 138, 139, 140, 141, 145, 265, 267, 269 L.R. Dag Nos.(Outside factory)- 23, 24, 34, 41, 39, 26, 43, 143, 144, 149, 63
	b) Door No.	NA
	c) T. S. No. / Village	Ishwaripur
	d) Ward / Taluka	P.S. Bagnan
	e) Mandal / District	Howrah, West Bengal
	f) Date of issue and validity of layout of approved map / plan	Cannot comment since copy of approved map is not provided to us.
	g) Approved map / plan issuing authority	Cannot comment since copy of approved map is not provided to us.
	h) Whether genuineness or authenticity of approved map / plan is verified	Not Applicable since approved Map not provided to us
	i) Any other comments by our empanelled Valuers on authenticity of approved plan	No
7.	Postal address of the property	Deulti Unit, Village- Ishwaripur, P.O.- Baronda, P.S.- Bagnan, Howrah, West Bengal
8.	a) City / Town	Howrah, West Bengal
	b) Residential Area	No
	c) Commercial Area	No
	d) Industrial Area	The company has received order from Court and Government of West Bengal for the industrial use of land
9.	Classification of the area	
	a) High / Middle / Poor	NA
	b) Urban / Semi Urban / Rural	Semi Urban
10.	Coming under Corporation limit/ Village Panchayat / Municipality	Sarat Chandra Gram Panchayat

11.	Whether covered under any State / Central Govt. enactments (e.g. Urban and Ceiling Act) or notified under agency area / scheduled area / cantonment area	No	
12.	In case it is an agricultural land, any conversion to house site plots is contemplated	The company has received order from Court and Government of West Bengal for the industrial use of land however land lying outside the boundary is still agricultural in nature.	
13.	Boundaries of the property		
	Are Boundaries matched	Different boundaries for different plots.	
	Directions	As per Title Deed	Actual found at Site
	North	Different boundaries for different plots.	Vacant Agricultural land
	South	Different boundaries for different plots.	NH-6/ Approach Road
	East	Different boundaries for different plots.	Vacant Agricultural land
	West	Different boundaries for different plots.	Vacant Agricultural land
14.1	Dimensions of the site	A	B
		As per the Deed	Actuals
	North	---	140 mtr. (Google measurement)
	South	---	140 mtr. (Google measurement)
	East	---	248 mtr. (Google measurement)
	West	---	248 mtr. (Google measurement)
14.2	Latitude, Longitude & Co-ordinates of Industrial Property	22°27'46.3"N 87°55'29.8"E	
15.	Extent of the site	Land Area – 11.2348 acres/ 679.7 Katha	
16.	Extent of the site considered for valuation (least of 14 A & 14 B)	Industrial Land within factory premises - 2.55 acres/ 154.275 kattha Agricultural land within factory premises – 5.5798 acres/ 337.58 Katha Land Area (outside factory premises) (Agricultural land)– 3.205 acres/ 193.9 Kattha	
17.	Whether occupied by the owner / tenant?	Working industrial unit in possession of M/s. Nirmal Wires Pvt. Ltd.	
	If occupied by tenant, since how long?	NA	
	Rent received per month.	NA	

II.	CHARACTERISTICS OF THE SITE	
1.	Classification of locality	Semi Urban Area
2.	Development of surrounding areas	Most of the nearby properties are being used as agricultural but some showroom and one hotel is located within vicinity of plant site
3.	Possibility of frequent flooding / submerging	No



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M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT

4.	Feasibility to the Civic amenities like school, hospital, bus stop, market etc.	Transport, Market, Hospital etc. available at some distance from the vicinity.
5.	Number of Floors	Please Refer to sheet attached below.
6.	Type of Structure	Please Refer to sheet attached below.
7.	Type of use to which it can be put	Industrial purpose
8.	Any usage restriction	NA
9.	Is plot in town planning approved layout?	Still within the limits of Gram Panchayat
10.	Corner plot or intermittent plot?	Intermittent
11.	Road facilities	Yes, the company has developed own approach road which is connected with main highway
12.	Type of road available at present	Bitumen Surfaced Road
13.	Width of road – is it below 20 ft. or more than 20 ft.	Yes, More than 20 ft.
14.	Is it a land – locked land?	No
15.	Water potentiality	Yes, from bore well/ submersible
16.	Underground sewerage system	Yes
17.	Is power supply available at the site?	Yes
18.	Advantage of the site	NA
19.	Special remarks, if any, like threat of acquisition of land for public service purposes, road widening or applicability of CRZ provisions etc. (Distance from sea-coast / tidal level must be incorporated)	None, as per information made available on public domain

PART A**VALUATION OF LAND**

1.	Size of Plot	Land Area – 8.1298 acres/ 491.85 Katha (within Factory premises excluding government patta land) Land Area – 3.205 acres/ 193.9 Kattha (outside factory premises) (Agricultural land)
	North & South	Approx. 140 mtr. as per the google map measurements
	East & West	Approx. 248 mtr. as per the google map measurements
2.	Total extent of the plot	Industrial Land within factory premises - 2.55 acres/ 154.275 kattha Agricultural land within factory premises – 5.5798 acres/ 337.58 Katha Land Area (outside factory premises) (Agricultural land)– 3.205 acres/ 193.9 Kattha
	Area adopted on the basis of	As per the copy of land summary provided to us and cross checked with measurements taken from google map.
	Remarks & observations, if any	<p>Total land area within the plant premises of M/s. Nirmal wires Pvt. Ltd. Deulti unit is ~11.2348 acres. Out of total land area ~8.1298 acres of land area is owned by M/s. Nirmal wires Pvt. Ltd. and rest of the land i.e. 3.105 acres of land lying in the western part of the plant belongs to government and physically it is very difficult to differentiate between government land and company owned land at the site and we have not received any legal documents against government land.</p> <p>However, we have not considered government patta land present within the factory boundary in this valuation report.</p> <p>As per the BLRO order dated 17/04/2014, we observed that for some land parcel lying within factory unit, government have cancelled the order for conversion of land parcel from agriculture (Sali) to Karkhana (Industrial) and nature of those land parcel had been reconverted to Sali.</p> <p>So, total~2.55 acres of land is industrial in nature while ~ 5.5798 acres of land is agricultural in nature and ~3.105 acres of govt. patta land within factory premises.</p> <p>In order to compensate for this land, the company have mortgaged additional land lying outside the company's premises (mostly land is located rear side of the boundary and some patch is in front side of the plant)</p>
3.	Prevailing market rate (Along with details /reference of at least two latest deals/transactions with respect to adjacent properties in the areas)	References on prevailing market Rate/ Price trend of the property and Details of the sources from where the information is gathered (from property search sites & local information)

	<p>1. Name: Mr. Alok Dubey (Property Consultant) Contact No.: 9097281576 Size of the Property: Approx. 10 Acres/600Katha Rates/ Price informed: For Agricultural land- Rs.2 lakh to 2.5 Lakh/ Katha For Industrial land- Rs.3,50,000/- to Rs.3,75,000/- per Katha Comment: As per the discussion held with the above mentioned property dealer we came to know that prevailing rate range for Agricultural land is around Rs.2 lakh to 2.5 Lakh/ Katha and for industrial land is around Rs.3,50,000/- to Rs.3,75,000/- per Katha. He also guided us that it will take around Rs.1,20,000/- per acre for conversion. Where 01 Acres= 60.50 Katha</p> <p>2. Name: Mr. Soven (Property Consultant) Contact No.: 993781144 Size of the Property: Approx. 10 Acres/600Katha Rates/ Price informed: For Agricultural land- Rs.2,00,000/- to 2,50,000/- per katha For Industrial land- Rs.3,50,000/- to Rs.3,75,000/- per katha Comment: As per the discussion held with the above mentioned property dealer we came to know that prevailing rate range for Agricultural land is around Rs.2,00,000/- to 2,50,000/- per katha and for industrial land is around Rs.3,50,000/- to Rs.3,75,000/- per katha.</p> <p><i>As per our discussion with market participant of the subject locality we came to know that the prevailing land rates for industrial plots in the subject locality depends on the size, shape, frontage, location and distance from the main road. The prevailing market rates for industrial plots near to NH-6 is between Rs.3,50,000/- to Rs.3,75,000/- per katha and for agricultural land rates is between Rs.2,00,000/- to 2,50,000/- per katha.</i></p> <p><i>The subject property has less frontage in comparison to plot size which is affecting the market value of the property.</i></p> <p><i>Therefore, considering all the above mentioned facts like size, shape, demand & Supply gap, location and less frontage,, we are on the view that market rate for the</i></p>
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		<p><i>industrial land within subject industry would be Rs.3,20,000/- per katha and for agricultural land it would be around Rs. 2,10,000/- per katha which we seems is reasonable.</i></p> <p><i>No authentic last two transactions details could be known. However prospective transaction details as per information available on public domain and gathered during site survey is mentioned above. Valuation Assessment Factors of the report and the screenshots of the references are annexed in the report for reference.</i></p>
4.	Guideline rate obtained from the official website	<p>Rs.15,25,19,077/-</p> <p>(Refer to screenshot attached in Enclosure- V)</p>
5.	Assessed / adopted rate of valuation	<p>For industrial Land :- Rs.3,20,000/- per Katha For Agricultural Land:- Rs.2,10,000/- per katha</p>
6.	Estimated value of land (A)	<p>Land Value = Industrial Land:- 154.275 Katha X Rs.3,20,000/- per Katha = Rs. 4,93,68,000/- Agricultural Land:- 531.48 Katha X Rs.2,10,000/- per katha = Rs.11,16,10,800/- Total land value:- Rs.16,09,78,800/-</p>



PART B**VALUATION OF BUILDING**

1.	Technical details of the building		Construction done using professional contractor workmanship based on architect plan.
	a)	Type of Building (Residential / Commercial/ Industrial)	Industrial
	b)	Type of construction (Load bearing / RCC/ Steel Framed)	Please refer to the attached sheet below
	c)	Year of construction	Please refer to the attached sheet below
	d)	Number of floors and height of each floor including basement, if any	Please refer to the attached sheet below
	e)	Plinth area floor-wise	Please refer to the attached sheet below
	f)	Condition of the building	Average
	i.	Interior Finishing	Simple Plastered Walls
	ii.	Exterior Finishing	Simple plastered walls & GI sheet cladding
2.	Status of Building Plans/ Maps		Cannot comment since no approved map given to us
	g)	Date of issue and validity of layout of approved map / plan	Cannot comment since no approved map given to us
	h)	Is Building as per approved Map	Cannot comment since no approved map given to us
	i)	Whether genuineness or authenticity of approved map / plan is verified	Cannot comment since no approved map given to us
	j)	Any other comments by our empaneled valuers on authentic of approved plan	Cannot comment since no approved map given to us
	k)	Details of alterations/ deviations/ illegal construction/ encroachment noticed in the structure from the original approved plan	Cannot comment since no approved map given to us

7. SPECIFICATIONS OF CONSTRUCTION (FLOOR-WISE) IN RESPECT OF			
S.No.	Description	Ground floor	Other floors
1.	Foundation	NA	NA
2.	Ground Floor	Please refer to sheet attached above.	Please refer to sheet attached above.
3.	Superstructure	Please refer to sheet attached above.	Please refer to sheet attached above.
4.	Joinery / Doors & Windows (please furnish details about size of frames, shutters, glazing, fitting etc. and specify the species of timber)	Steel frame doors and windows and steel shutters,	NA
5.	RCC works	completed	completed
6.	Plastering	completed	completed
7.	Flooring, Skirting, dadoing	completed	completed
8.	Special finish as marble, granite, wooden paneling, grills, etc.	completed	completed

VALUATION ASSESSMENT

M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT

9.	Roofing including weather proof course	completed	completed
10.	Drainage	Yes, underground drainage system exists within the subject property	NA

S.No.	Description	Ground floor	Other floors
1.	Compound wall	Yes	NA
	Height	Approx. 10 ft.	NA
	Length	950 mtr.	NA
	Type of construction	RCC	NA
2.	Electrical installation		
	Type of wiring	Mixed (Internal & External)	NA
	Class of fittings (superior / ordinary / poor)	Ordinary	NA
	Number of light points	NA	NA
	Fan points	NA	NA
	Spare plug points	NA	NA
	Any other item	NA	NA
3.	Plumbing installation		
	a) No. of water closets and their type	NA	NA
	b) No. of wash basins	NA	NA
	c) No. of urinals	NA	NA
	d) No. of bath tubs	NA	NA
	e) Water meter, taps, etc.	NA	NA
	f) Any other fixtures	NA	NA

PART C**EXTRA ITEMS**

1.	Portico	NA
2.	Ornamental front door	NA
3.	Sit out/ Verandah with steel grills	NA
4.	Overhead water tank	NA
5.	Extra steel/ collapsible gates	NA
6.	Total (C)	NA

PART D**AMENITIES**

1.	Wardrobes	NA
2.	Glazed tiles	NA

VALUATION ASSESSMENT

M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT

3.	Extra sinks and bath tub	NA
4.	Marble / Ceramic tiles flooring	NA
5.	Interior decorations	NA
6.	Architectural elevation works	NA
7.	Paneling works	NA
8.	Aluminum works	NA
9.	Aluminum hand rails	NA
10.	False ceiling	NA
	Total (D)	NA

PART E**MISCELLANEOUS**

1.	Separate toilet room	NA
2.	Separate lumber room	NA
3.	Separate water tank/ sump	NA
4.	Trees, gardening	NA
	Total (E)	NA

PART F**SERVICES**

1.	Water supply arrangements	NA
2.	Drainage arrangements	NA
3.	Compound wall	Rs. 19,00,000/-
4.	C. B. deposits, fittings etc.	NA
5.	Pavement	Rs. 8,00,000/-
	Total (F)	Rs. 27,00,000/-



VALUATION ASSESSMENT

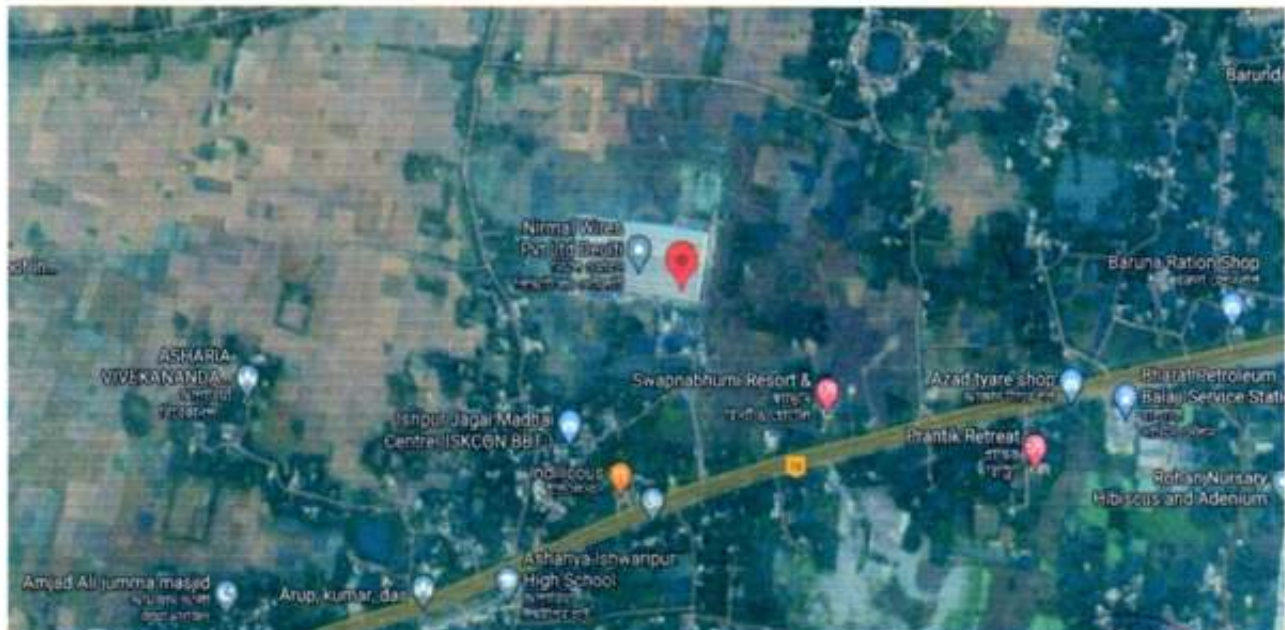
M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT



CIVIL STRUCTURE VALUATION : M/S NIRMAL WIRES PVT. LTD. VILLAGE: ISHWARPUR, BAGMAN, HOWRAH WEST BENGAL									
S. No.	Block Name	No. Of Floors	Floor wise Height in ft.	Type of Construction	Year of Construction	Covered Area in sq. Mtr.	Covered Area in sq. ft.	Rate Adopted per sq. Ft.	Perspective Fair Market Value
1	Cycle Stand	Ground	9	Tin Shed mounted over iron pillars and beams	2013	6.75	72.656325	₹ 450.00	₹ 32,685.35
2	Coal Shed	Ground	15	Tin Shed mounted over iron pillars and beams	2013	216	2325.00	₹ 450.00	₹ 10,46,251.08
3	PGP Panel Room	G +1	12	RCC construction over framed pillar column and beam with false ceiling	2013	34	365.97	₹ 1,000.00	₹ 3,65,972.60
4	Soft & Raw water tank	Ground	15	Tin Shed mounted over iron pillars and beams	2013	30	322.92	₹ 1,000.00	₹ 3,22,917.00
5	PGP Labour Quarter 1	Ground	8	Tin Shed mounted over load bearing brick wall	2013	43.18	464.79	₹ 600.00	₹ 2,78,871.12
6	PGP Labour Quarter 2	Ground	8	Tin Shed mounted over load bearing brick wall	2013	14.84	159.74	₹ 600.00	₹ 95,841.77
7	Labour Quarter	Ground	10	Tin Shed mounted over iron pillars and beams	2013	88.2	949.38	₹ 450.00	₹ 4,27,219.19
8	Canteen	Ground	10	Tin Shed mounted over iron pillars and beams	2013	113.14	1217.83	₹ 450.00	₹ 5,48,022.44
9	Worker Toilet	Ground	8	Tin Shed mounted over load bearing brick wall	2013	18.76	201.93	₹ 450.00	₹ 90,868.84
10	Staff Quarter	Ground	15	Tin Shed mounted over load bearing brick wall	2013	171.08	1841.45	₹ 600.00	₹ 11,04,892.81
11	Weigh Bridge Room	Ground	9	Tin Shed mounted over load bearing brick wall	2013	7.6	81.81	₹ 600.00	₹ 49,083.38
12	Staff Quarter 2	Ground	9	RCC framed structure mounted over brick wall	2013	20.72	223.03	₹ 1,000.00	₹ 2,23,028.01
13	Security Room 1	Ground	8	Tin Shed mounted over iron pillars and beams	2013	14.5	156.08	₹ 450.00	₹ 70,234.40
14	Worker Room 2	Ground	8	Tin Shed mounted over load bearing brick wall	2013	8.1	87.19	₹ 600.00	₹ 52,312.55
15	Worker Room 3	Ground	8	Tin Shed mounted over load bearing brick wall	2013	8.64	93.00	₹ 600.00	₹ 55,800.06
16	Security Room 1	Ground	8	Tin Shed mounted over load bearing brick wall	2013	27.81	299.34	₹ 600.00	₹ 1,79,606.44
17	Time Office	Ground	8	Tin Shed mounted over load bearing brick wall	2013	6.12	65.88	₹ 600.00	₹ 39,525.04
18	New R.O. Shed	Ground	8	Tin Shed mounted over iron pillars and beams	2013	14.76	158.88	₹ 450.00	₹ 71,483.82
19	D.G. Shed	Ground	15	Tin Shed mounted over iron pillars and beams	2013	25.92	279.00	₹ 450.00	₹ 1,25,550.13
20	Pickling Area	Ground	15	Tin Shed mounted over load bearing brick wall	2013	2950	31753.51	₹ 900.00	₹ 2,85,78,154.50
21	Production Shed 1	Ground	15	Tin Shed mounted over load bearing brick wall	2013	1000	10763.90	₹ 900.00	₹ 96,87,510.00
22	Production Shed 2	Ground	15	Tin Shed mounted over load bearing brick wall	2013	1000	10763.90	₹ 900.00	₹ 96,87,510.00
23	office Shed	Ground	10	Tin Shed mounted over load bearing brick wall	2013	280	3013.89	₹ 800.00	₹ 24,11,113.80
Total						6100.12	65661.08		₹ 5,55,44,474
REMARKS:-									
1. The civil structure pertaining to M/s. Nirmal Wires Pvt. Ltd., Deulti plant, Village- Ishwaripur, Bagman, Howrah, West Bengal is only considered here.									
2. The covered area of the building structure has been adopted as per site survey conducted.									
3. The valuation of civil structure are done on the basis of "Depreciated replacement Cost Approach".									

PART G**VALUATION OF PLANT AND MACHINERY**

PLANT & MACHINERY VALUATION PROCEDURE			
a. GENERAL DETAILS			
i.	Scope of the Assessment	Non Binding Opinion on General Prospective Valuation Assessment of the Plant & Machineries as found on site on as-is-where basis.	
ii.	Out-of-Scope of the Assessment	1. Verification of authenticity of documents from originals or cross checking from any Govt. depts. is not done at our end. 2. Legal aspects & rights of the Plant & Machinery are out-of-scope of this report. 3. Inventorization of P&M is out of scope of work. 4. Componentization of Plant & Machinery is out of scope of this report. 5. Identification of the P&M is only limited to cross verification of major machines & production lines. 6. Technical/ mechanical/ operational testing of the machines is out-of-scope of the report. 7. Comment/ determination on technological aspect is out of scope of this report. 8. Any kind of machine/ process design is out of scope of the report.	
iii.	Information provided/ available for assessment	Documents Requested Total 04 documents requested. Detailed Fixed Asset Register/ Inventory Sheet Invoices/ Bills Purchase Orders EPC contract agreements	Documents Provided Total 01 documents provided. Detailed Fixed Asset Register None None None
iv.	Identification of the assets	<input checked="" type="checkbox"/> Cross checked from the name of the machines mentioned in the FAR/ Inventory list name plate displayed on the machine <input checked="" type="checkbox"/> Identified by the company's representative <input type="checkbox"/> Identified from the available Invoices <input type="checkbox"/> Identification of the machines could not be done properly <input checked="" type="checkbox"/> Due to large number of machines/ inventory, only major production lines & machines have been checked <input type="checkbox"/> Physical inspection of the machines could not be done	
v.	Plant Technical person name, contact number & designation assisted for Survey	Mrs. Sumita Roy (☎-9433161146)	
vi.	Date of Survey	15 July 2021	
b. BRIEF DESCRIPTION OF THE PLANT/ MACHINERY			

i.	Nature of Plant & Machinery	Wire Manufacturing Industry	
ii.	Size of the Plant	Medium scale Plant	
iii.	Type of the Plant	Semi Automatic	
iv.	Year of Installation/ Commissioning/ COD (Commercial Operation Date)	2013 as per the information provided on site: Aluminum Wire- 2014 Black Wire Drawing- 2013 Galvanizing- 2014 Fencing- 2020	
v.	Production Capacity	Approx. 72,000 MT/ Annum	
vi.	Capacity at which Plant was running at the time of Survey	60-70% of full capacity	
vii.	Number of Production Lines	12 Production Line	
viii.	Condition of Machines	Average.	
ix.	Status of the Plant	Fully operational	
x.	Products Manufactured in this Plant	Stay wire, GI wire, wire rod to wire of different sizes	
xi.	Recent maintenance carried out on	Only minor regular maintenance	
xii.	Recent upgradation, improvements if done any	No information provided	
xiii.	Total Gross Block & Net Block of Assets	Gross Block	Net Block
		As on 31/03/2021	
		Rs.53,86,7,730/-	Rs.14,08,16,391/-
xiv.	Any other Details if any	NA	
c.	LOCATION/ ADDRESS WHERE PLANT/ MACHINES ARE FOUND TO BE INSTALLED		
	All the plant and machinery as per the FAR provided to us was considered to be installed inside the Deulti plant which is located inside the premises of M/s Nirmal Wires Private Limited, at Village-Ishwaripur, Bagnan, Howrah, West Bengal.		
			

	The subject plant is used for manufacturing of wire of different sizes. As observed during our site survey the machines were appeared to be in average condition and the production lines were running.	
d.	SURVEY DETAILS	
i.	Plant has been surveyed by our Engineering Team on 16/07/2021.	
ii.	Site inspection was done in the presence of Company's representative Mrs. Sumita Roy who was available from the company to furnish any specific detail about the Plant & Machinery.	
iii.	Our team examined & verified the machines and utilities from the FAR provided by the Company. Only major machinery, process line & equipment has been verified.	
iv.	Currently the plant is 60%-70% operational.	
v.	Most the details have been cross checked as per the documents provided to us by the company and what was observed at the site.	
vi.	Condition of the machines is checked through visual observation only. No technical/ mechanical/ operational testing has been carried out to ascertain the condition and efficiency of machines.	
vii.	Site Survey has been carried out on the basis of the physical existence of the assets rather than their technical expediency.	
viii.	As per the overall site visit summary, Plant appeared to be in average condition.	
a.	MANUFACTURING PROCESS	
	No information provided	
b.	TECHNOLOGY TYPE/ GENERATION USED AND TECHNOLOGICAL COLLABORATIONS IF ANY	
	NA	
c.	RAW MATERIALS REQUIRED & AVAILABILITY	
	Type of Raw Material:	Wire rod, Zinc, Furnace Oil, Ammonium chloride, Zinc Chloride, Caustic soda etc.
	Availability:	Good
d.	AVAILABILITY & STATUS OF UTILITIES	
	Power/ Electricity	Yes
	Water	Yes, Submersible
	Road/ Transport	Yes
e.	COMMENT ON AVAILABILITY OF LABOUR	
	Appears to be easily & adequately available and no labour issues came to our knowledge during site inspection.	
f.	SALES TRANSACTIONAL PROSPECTS OF SUCH PLANTS/ MACHINERY	
	Strategic Sale as part of the complete Project.	
	Reason: This is a mid Scale manufacturing plant & can only be sold as an Integrated Industry to preserve its value since complete process line & machines are special purpose machines & can't be used in any other industry. Demand of used machinery in this kind of Industry of such a scale is not very high since many times it is not easily available in the market & not technically viable therefore the best sale	

	transaction approach to realize maximum value of such assets is through strategic sale to the players who are already into same or similar Industry who have plans for expansion or any large conglomerate who plans to enter into this new Industry
g.	DEMAND OF SUCH PLANT & MACHINERY IN THE MARKET
	Appears to be moderate as per general information available in public domain.
h.	VALUATION PROEDURE
i.	Basic Methodology: For arriving at fair market value of P&M & other fixed assets our engineering team has rationally applied the mixture of ' <u>Cost approach (depreciated replacement cost)</u> '. The fair market value of Plant & Machinery on the date of valuation is its cost of reproduction & commissioning on that date less the depreciation & other deterioration deductions (Technological, Economic, Functional obsolescence) or additions for good maintenance from the date of commissioning of the machinery to the date of its valuation.
ii.	Core P&M Asset Valuation is done keeping in mind various factors like technology used, machines availability, its condition, average age, maintenance & service and parts replacement availability of the machines and more importantly demand in the market.
iii.	Main Machinery of this Plant are Take up Machine, Stranding Machine, Wire Draw etc. The auxiliary machines of this plants are D.G set, Gear, compressor, Motor etc.
iv.	The main data point for the Valuation of Plant & Machinery is the Fixed Asset Register maintained by the company. Plant & Machinery FAR has been provided by the company which has been relied upon in good faith. Provided FAR included assets in different heads like Land, Building, Plant & Machinery, Electrical equipment's, Furniture & fittings, Office equipment, etc. Assets under different heads are segregated and are evaluated separately. From the Fixed Asset Register List two key inputs, Date of Capitalization and Cost of capitalization are taken which play vital role in evaluating used Plant & Machinery valuation.
v.	Provided Capitalization cost include soft cost incurred during the Project establishment like Pre-operative, IDC & Finance cost expenses also. On our request we have not got break-up of hard & soft cost separately hence we have to go by the given figure.
vi.	For calculating Reproduction Cost of the machines as on date Cost Inflation Index is taken into consideration since current machinery of this plant is 5 to 15 years old or less and since then fluctuation has occurred in the prices of metals or industrial commodities.
vii.	For evaluating depreciation, Chart of Companies Act-2013 for ascertaining useful life of different types of machines are followed and varies from 3-20 years based on the nature of the item.
viii.	On the Depreciated Replacement Cost (DRC) deduction for obsolescence/ deterioration or addition for good maintenance has been taken to arrive at the estimated Prospective Fair Market Value of the machines.

ix.	Underline assumption for the evaluation of this Plant & Machinery is that it will be sold as an Integrated Plant and not as discrete/ piecemeal machinery basis.
i.	CONSOLIDATED PLANT & MACHINERY VALUATION
	Consolidated valuation sheet of Plant & Machinery and other asset items are mentioned below with depreciated current market value as per different category of the machines/assets cumulated together. Our engineering team has separated the Cost of Equipment's in the different sections of the plant. The cost of equipment considered from P&M List includes Pre-operative, Finance, and IDC Charges etc. The capitalized/ purchase cost of machinery considered from P&M List consists of final commissioning of machines which includes freight, taxes, insurance, etc.

SUMMARY PLANT & MACHINERY VALUATIONS | M/S NIRMAL WIRES PVT. LTD. | MOUZA- ISWARIPUR, P.S.- BAGNAN, DISTT.- HOWRAH, WEST BENGAL

S. No.	Description	Gross Block	Net Block	Gross Current Replacement Cost	Depreciated Replacement Fair market Value
1	Plant & Machinery	₹ 53,86,07,730	₹ 14,08,16,391	₹ 57,68,84,670	₹ 25,48,97,746
	Total				₹ 25,48,97,746

REMARKS:-

1. Asset items pertaining to M/s Nirmal Wires Pvt. Ltd., is only considered in this report.
2. The Company has provided us the Fixed Asset Register (FAR) for the purpose of Valuation. This FAR has the capitalization of the items based on the capex incurred under various phases. Hence, for the purpose of Valuation we have taken the FAR having capex incurred.
3. For evaluating useful life for calculation of depreciation, Chart of Companies Act-2013 is referred.
4. For evaluating the Gross current reproduction Cost of the other indogeneous machines and equipments, we have adopted the inflation rate occurred in the manufacturing of that respective commodity. For which we have used the whole sale price index provided the Government through www.eaindustry.nic.in
5. Useful Life of primary machines like stranding machine etc. is taken as 15 year. For other auxillary machines life varies from 8-10 years.

PART

CONSOLIDATED VALUATION ASSESSMENT OF ASSETS

	Description	Value by adopting	
	Valuation of the Property	Cost of Capitalization (Rs.)	Depreciated Replacement Market Value (Rs.)
(a)	Land (A)	---	Rs.16,09,78,800/-
(b)	Buildings & Civil Works (B)	---	Rs. 5,55,44,474/-
(c)	Services (C)		Rs. 27,00,000/-
(d)	Plant & Machinery, Other Fixed Assets & Spares (D)	Rs.53,86,07,730/-	Rs.25,48,97,746/-
(e)	Depreciated Asset Replacement Value Total {E= Add (A+B+C+D)}	Rs.53,86,07,730/-	Rs.47,41,21,020/-
(f)	Consolidated Fixed Asset Valuation (E)		Rs.47,41,21,020/-
(g)	Rounded Off (Depreciated Replacement Market Value)		Rs.47,41,00,000/-
(h)	Total Realizable/ Fetch Value of the Plant (Minimum Depreciated Replacement Market Value)		Rs.40,29,85,000/-
(i)	Forced/ Distress Sale Value (Orderly Liquidation Value of the assets on On-going Basis)		Rs.35,55,75,000/-

(RUPEES FORTY SEVEN CRORE FORTY ONE LAKHS ONLY)




I.	Justification for more than 20% difference in Market & Circle Rate	Circle rates are determined by the District administration as per their own theoretical internal policy and Market rates are adopted based on current practical market dynamics which is explained clearly in Valuation Assessment Factors
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1. REMARKS

- Consolidated Fair Market Fixed Asset Valuation of M/s. Nirmal Wires Pvt. Ltd. Deulti Plant, Village- Ishwaripur, Howrah, West Bengal is well within market scenario and condition of industry.
- Fragmented/ Individual component wise may fetch different values, however this Valuation is prepared based on the ongoing concern and the Values has been applied in totality/ group of assets.
- This valuation exercise has been performed to reach the prospective fair market value using the depreciated replacement cost approach for setting up such Greenfield projects in current scenario. This should not be treated as the transactional value of these assets.
- This valuation assessment doesn't cover any Enterprise Valuation of the Project which may have additional premium or discounting impact on the overall Project Value due to various other financial conditions of the Project.
- All the Values includes soft cost incurred during the Project inception such as Pre-Operative expenses, Finance cost, IDC, etc. since the FAR is capitalized with all these soft cost and FAR was the main reference point for this Valuation assessment. .
- Any kind of unpaid statutory, utilities, lease, interest or any other pecuniary dues on the asset has not been factored in the Valuation.
- Secondary/ Tertiary costs related to asset transaction like Stamp Duty, Registration charges, Brokerage, Bank interest etc. pertaining to the sale/ purchase of this property are not considered while assessing the Market Value.

- *Discounting factors used in different values assigned like Fair Value, Realizable Value & Distress Value is based on the different condition & situation of the asset realizability and the different processes which has already been tried for the asset sale.*
- *There is no fixed formula for assigning the discounting factors and it depends largely on the nature, type of the asset and the market trend.*
- *As per the scope of the Report, Value assessment is subject to Assumption & Remarks, R.K. Associates Important Notes and Valuer's Remarks & other enclosed documents with the Report*

2. DEFINITIONS


- **Fair Market Value** suggested by the competent Valuer is that prospective estimated amount in his expert & prudent opinion of the subject asset/ property without any prejudice after he has carefully & exhaustively evaluated the facts & information came in front of him related to the subject asset at which the subject asset/ property should be exchanged between a willing buyer and willing seller at an arm's length transaction in an open & unrestricted market, after proper marketing, wherein the parties, each acted knowledgeably, prudently and without any compulsion on the date of the Valuation.
- *Forced, under compulsion & constraint, obligatory sales transactions data doesn't indicate the Fair Market Value.*
- **Realizable Value** is the minimum prospective estimated value of the property which it may be able to realize at the time of actual property transaction factoring in the potential prospects of deep negotiations carried out between the buyer & seller for ultimately finalizing the transaction across the table. Realizable value may be 10-20% less than the Fair Market Value depending on the various salability prospects of the subject property and the needs of the buyer & the seller.
- **Forced/ Distress Sale Value** is the value when the property has to be sold due to any compulsion or constraint like financial encumbrances, dispute, as a part of a recovery process,



any defect in the property, legal issues or any such condition or situation. In this type of sale, minimum fetch value is assessed which can be 25-40% less than the estimated Fair Market Value based on the nature, size & salability prospects of the property. In this type of sale, negotiation power of the buyer is always more than the seller and eagerness & pressure of selling the property is more than buying it. Therefore the Forced/ Distress Sale Value will always fetch significantly less value compare to the estimated Fair Market Value.



DECLARATION BY VALUER FIRM

i.	As a result of my appraisal and analysis, it is my considered opinion that the present fair market value of the above property in the prevailing condition with aforesaid specifications is Rs.47,41,00,000/- (<u>Rupees Forty Seven Crores and Forty One Lakhs Only</u>). The Realizable value of the above property is Rs.40,29,85,000/- (<u>Rupees Forty Crores Twenty Nine Lakhs and Eighty Five Thousand Only</u>). The book value of the above property is _____ and the distress value Rs.35,55,75,000/- (<u>Rupees Thirty Five Crores and Fifty Five Lakhs and seventy Five Thousands Only</u>).			
ii.	Name & Address of Valuer company	M/s R.K. Associates Valuers & Techno Engineering Consultants Pvt. Ltd. D- 39, 2nd floor, Sector- 2, Noida		
iii.	Enclosed Documents	S.No	Documents	No. of Pages
		i.	General Details	02
		ii.	Screenshot of the price trend references of the similar related properties available on public domain	01
		iii.	Google Map	01
		iv.	Photographs	08
		v.	Copy of Circle Rate	02
		vi.	Survey Summary Sheet	02
		vii.	Valuer's Remark	02
		viii.	Copy of relevant papers from the property documents referred in the Valuation	05
iv.	Total Number of Pages in the Report with Enclosures	45		
v.	Engineering Team worked on the report	SURVEYED BY: AE Arup & Anirban		
		PREPARED BY: AE Zaid Ebne Mairaj		
		REVIEWED BY: HOD Valuations		

DECLARATION BY BANK

i.	The undersigned has inspected the property detailed in the Valuation Report dated _____ on _____. We are satisfied that the fair and reasonable market value of the property is Rs. ____ (Rs. ____ only).	
ii.	Name of Bank of Manager	
iii.	Name of Branch	
iv.	Signature	



ENCLOSURE: I- ASSUMPTIONS | REMARKS | LIMITING CONDITIONS

i.	Qualification in TIR/Mitigation Suggested, if any: cannot comment since copy of TIR is not provided to us
ii.	Is property SARFAESI compliant: Yes
iii.	Whether property belongs to social infrastructure like hospital, school, old age home etc.: No
iv.	Whether entire piece of land on which the unit is set up / property is situated has been mortgaged or to be mortgaged: Yes, to be mortgaged
v.	Details of last two transactions in the locality/area to be provided, if available: Information couldn't be found.
vi.	Any other aspect which has relevance on the value or marketability of the property: This report is prepared following our standard operating procedures & best practices, limitations, conditions, remarks, Important Notes, Valuation TOR.
	1. This Valuation report is prepared based on the copies of the documents/ information which interested organization or customer could provide to us out of the standard checklist of documents sought from them and further based on our assumptions and limiting conditions. All such information provided to us has been relied upon in good faith and we have assumed that it is true and correct. Verification or cross checking of the copy of the documents provided to us from the originals has not been done at our end.
	2. Legal aspects for eg. investigation of title, ownership rights, lien, charge, mortgage, lease, etc. are not considered in this report. It is assumed and taken into account that the concerned Bank/ Financial Institution has got the legal verification cleared by the competent Advocate while requesting for the Valuation report.
	3. Value varies with the Purpose/ Date/ Condition prevailing in the market. We recommend not to refer the Value of the asset given in this report if any of these points are different from the one mentioned aforesaid in the Report. We also recommend that the indicative estimated Value in the Valuation Report holds good only upto the period of 3 months from the date of Valuation.

R.K ASSOCIATES IMPORTANT NOTES

DEFECT LIABILITY PERIOD - In case of any query/ issue or escalation you may please contact Incident Manager by writing at valuers@rkassociates.org. We try our level best to ensure maximum accuracy in the Calculations done, Rates adopted and various other data points & information mentioned in the report but still can't rule out typing, human errors or any other mistakes. In case you find any mistake, variation, discrepancy or inaccuracy in any data point of the report, please help us by bringing all such points into our notice in writing at valuers@rkassociates.org within 30 days of the report delivery, to get these rectified timely, failing which R.K Associates won't be held responsible for any inaccuracy in any manner. Also if we will not hear back anything from you within 30 days, we will assume that report is correct in all respect and no further claim of any sort will be entertained thereafter. We would welcome and appreciate your feedback & suggestions in order to improve our services.

Our **DATA RETENTION POLICY** is of **ONE YEAR**. After this period we remove all the concerned records related to the assignment from our repository. No clarification or query can be answered after this period due to unavailability of the data.

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IF REPORT IS USED FOR BANK/ FIs

NOTE: As per IBA Guidelines in case the valuation report submitted by the valuer is not in order, the banks / FIs shall bring the same to the notice of the valuer within 15 days of submission for rectification and resubmission. In case no such communication is received, it shall be presumed that the valuation report has been accepted.

At our end we have not verified the authenticity of any documents provided to us. Bank is advised to verify the genuineness of the property documents before taking any credit decision.



**ENCLOSURE: II- REFERENCES ON PRICE TREND OF THE SIMILAR RELATED
PROPERTIES AVAILABLE ON PUBLIC DOMAIN**



50 Bigha Industrial Land for Sale in Bagnan, Howrah
Agent : magicsheds.in

Area
872600 sq.ft. (81067.18 sq.m)


Dear Buyer, i am a certified broker/agent i have many lands for sale near Pachla, Bagnan, Dankuni, Dhulegarh

Posted on : 06 Aug. 2021

[Contact Agent](#) [View Phone No.](#)


[Read More](#)

Related Properties



**Industrial Land / Plot
50 Bigha** (81067.18 sq.m)

₹ 30 Cr



8 Bigha Industrial Land for Sale in Bagnan, Howrah
Agent : Real Estate Flat & Land Solution

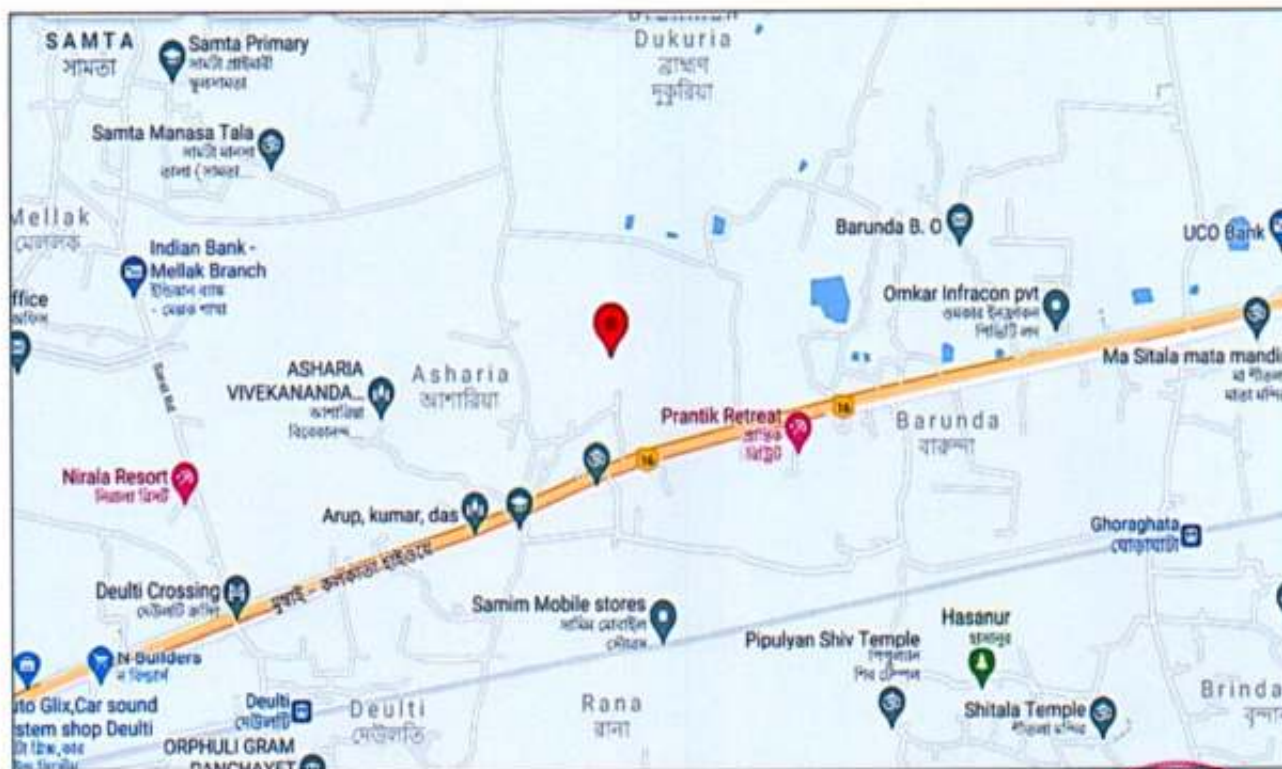
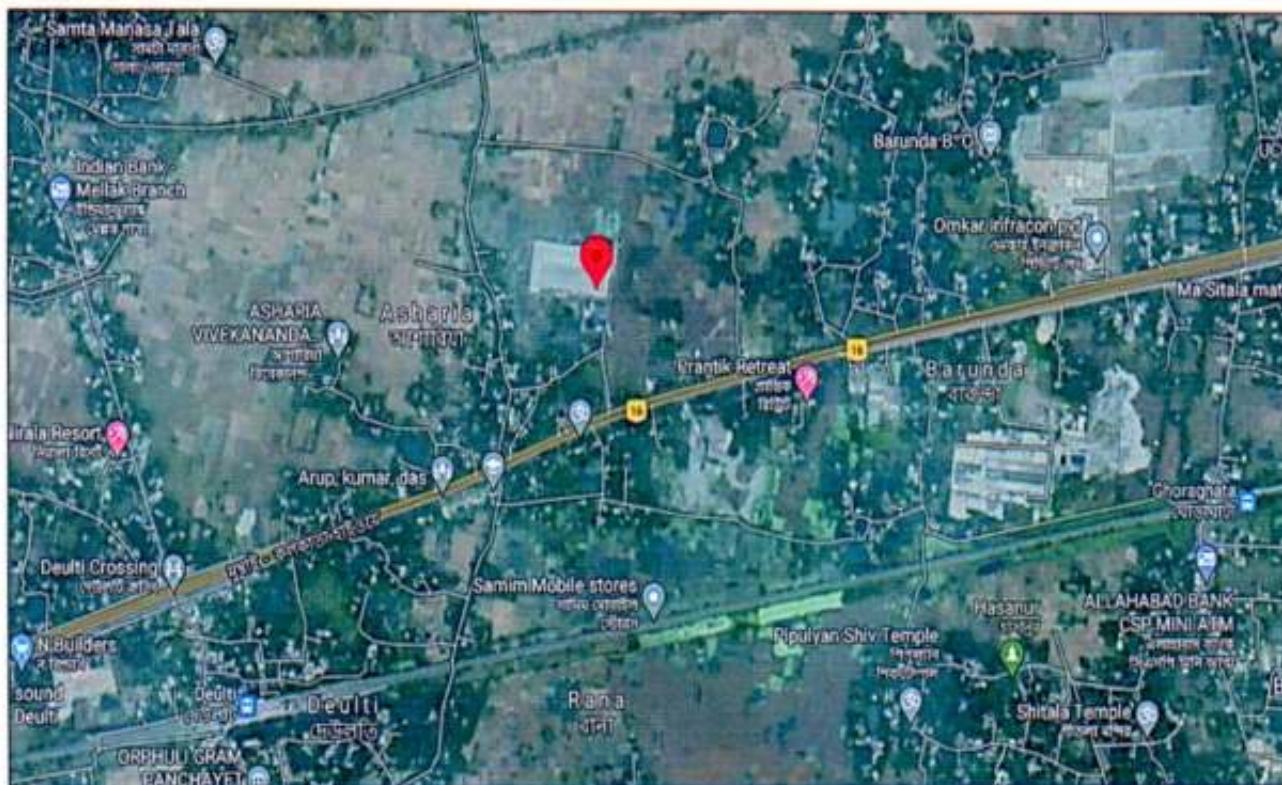
Area
139392 sq.ft. (12940.95 sq.m)

This property is best for any industries or any factory or any ware houses.

[Contact Agent](#) [View Phone No.](#)

₹ 4.20 Cr

ENCLOSURE: III – GOOGLE MAP LOCATION



ENCLOSURE: IV – PHOTOGRAPHS OF THE PROPERTY

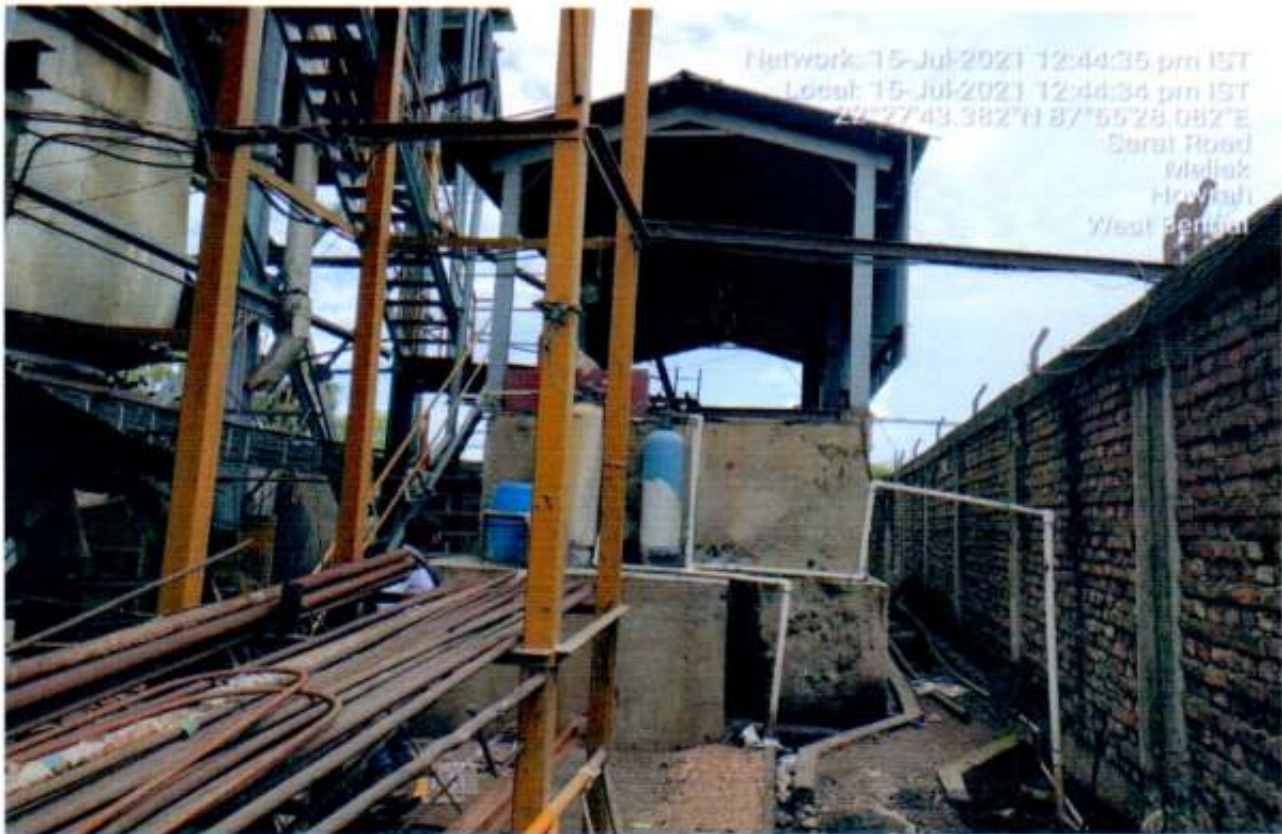




VALUATION ASSESSMENT

M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT

rk REINFORCING YOUR BUSINESS
ASSOCIATES



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M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT





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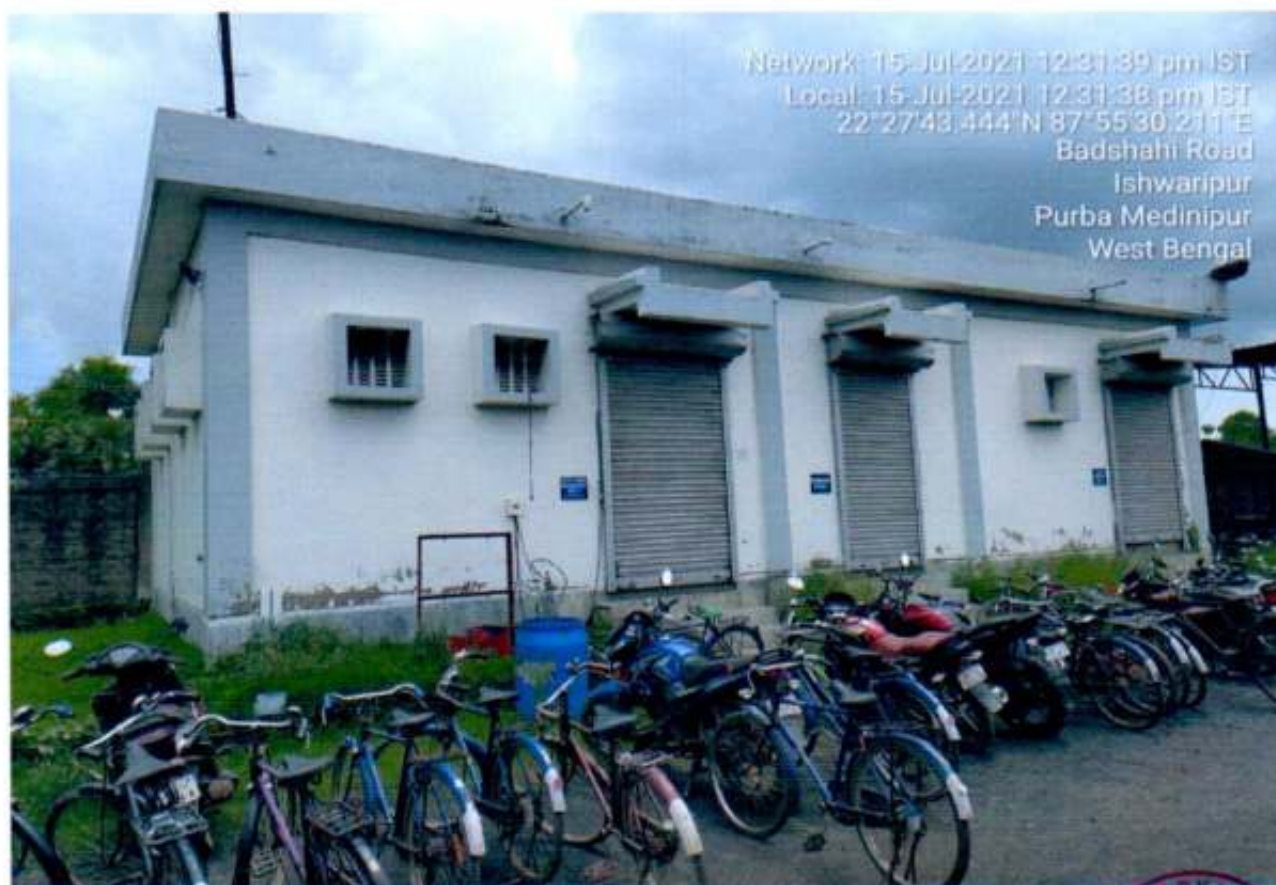
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ASSOCIATES



FILE NO.: VIS(2021-22)-PL-104-Q41-193-268


Valuation TOR is available at www.rkassociates.org





ENCLOSURE: V- COPY OF CIRCLE RATE





Directorate of Registration and Stamp Revenue

Finance (Revenue) Department, Government of West Bengal

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[Stamp Duties & Fees](#)
[Grievance Redressal](#)

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Structure Details / Building Details

Select Structure Type *

Structure

Covered Garage

Open Garage

Encumbered by Tenant

No

Total No. of Floors *

1

No. of floors including if any

0

Date of Completion of Structure

2013

Amount of Decorative charges (in Rupees)

Total Area of Floor (in Sq. Ft.) *

56295

Self built value (in Rs.)

0

Whether Tenants a Purposer?

Yes/No

Is it Factory?

Yes/No

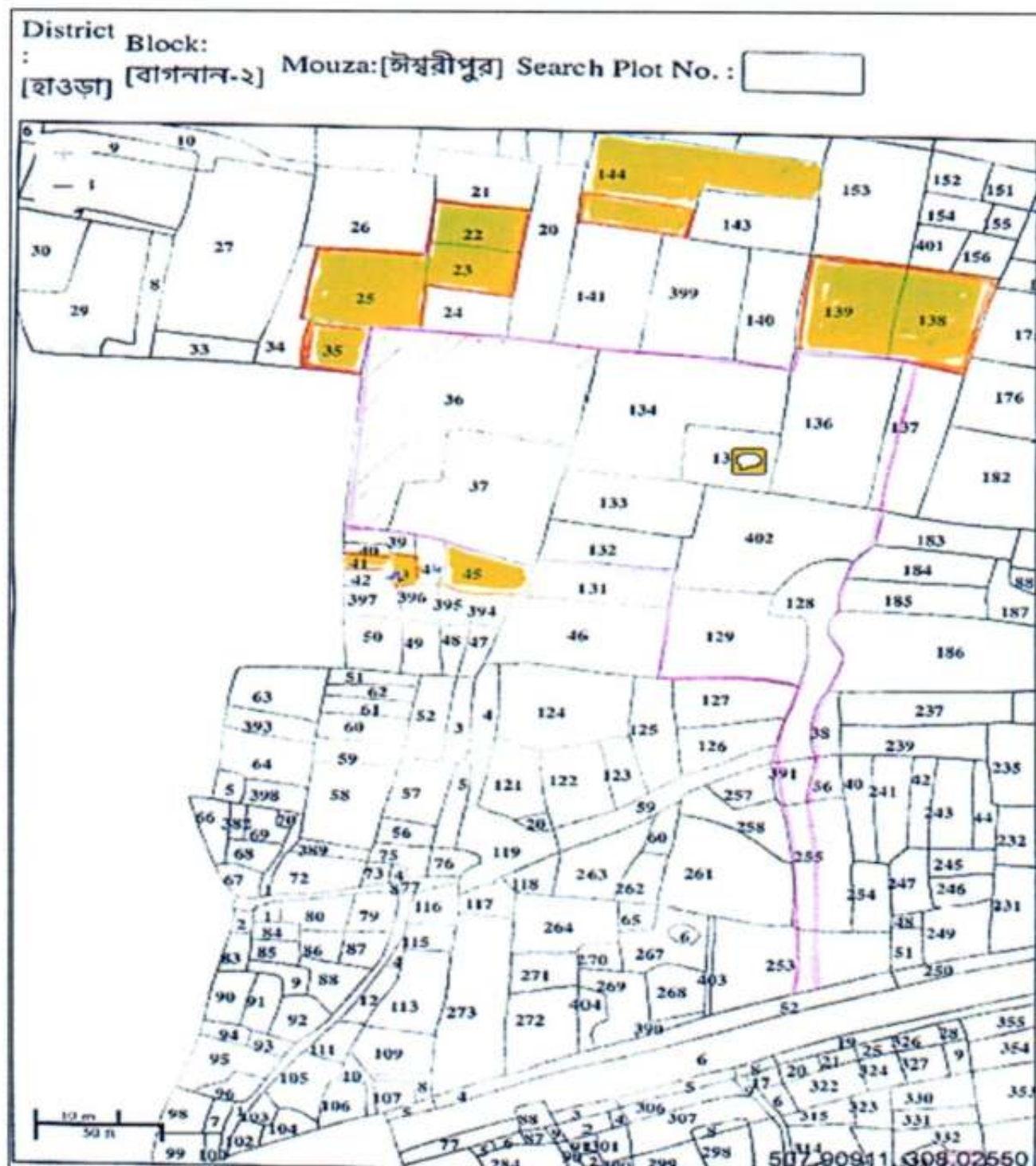
Is it Industrial Property?

Yes/No

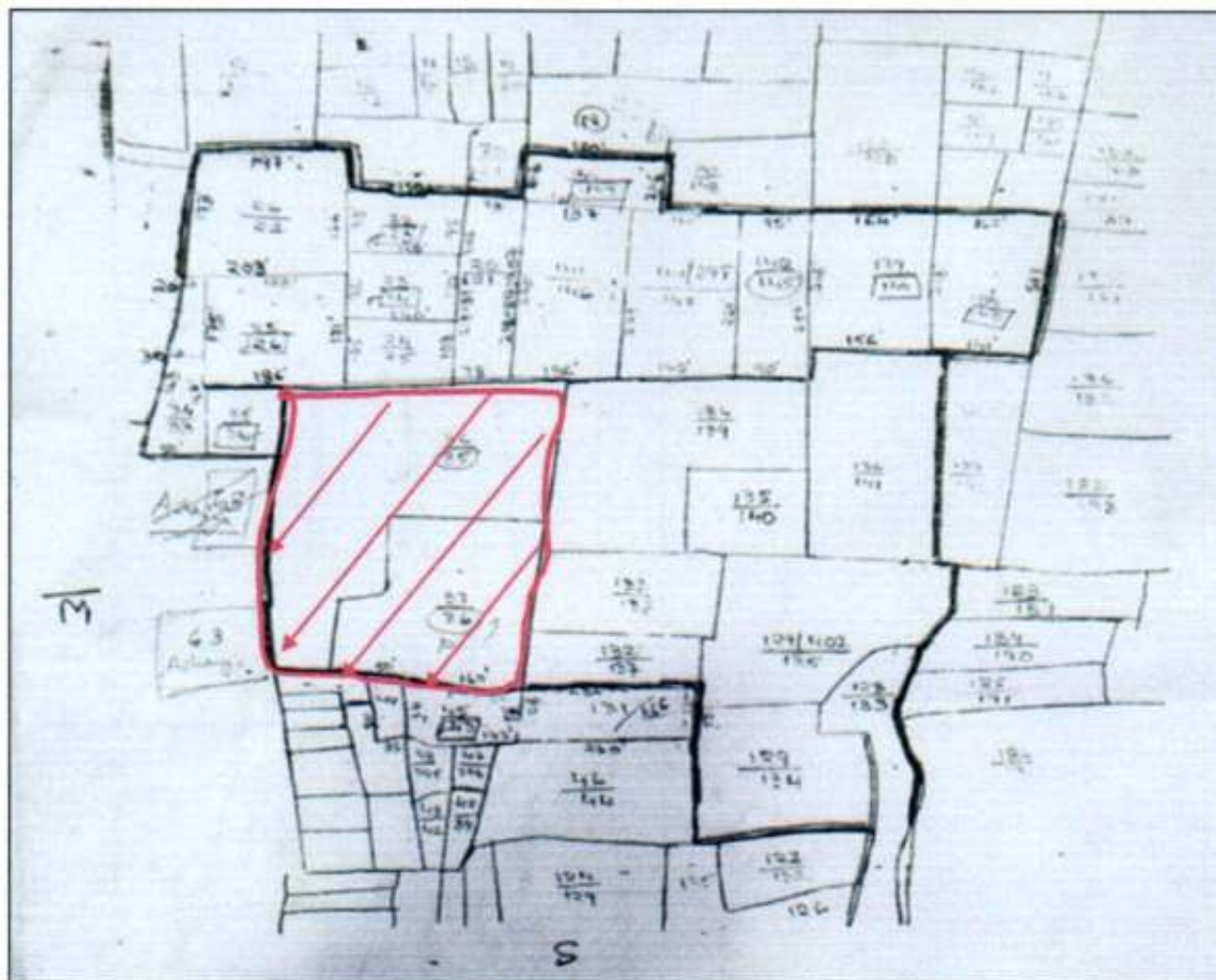
Is auto Repair?

Yes/No

Market Value - Rs 152519077/-



ENCLOSURE: VII- GOVERNMENT LAND WITHIN FACTORY PREMISES



Part of the area highlighted portion (i.e. red lines) is within the factory unit but belongs to government.

[Handwritten signature]
[Circular stamp]

ANNEXURE: VIII- DECLARATION-CUM-UNDERTAKING

- a I am a citizen of India.
- b No employee or member of R.K Associates has any direct/ indirect interest in the property or become so interested at any time during a period of three years prior to my appointment as valuer or three years after the valuation of assets was conducted by me.
- c The information furnished in our valuation report dated 3/8/2021 is true and correct to the best of my knowledge and belief and we have made an impartial and true valuation of the property.
- d Our authorized Engineer/ surveyor Mr. Anirban have personally inspected the property on 20/7/2021 the work is not subcontracted to any other valuer and is carried out by us.
- e Valuation report is submitted in the format as prescribed by the Bank.
- f We have not been depanelled/ delisted by any other bank and in case any such depanelment by other banks during my empanelment with you, we will inform you within 3 days of such depanelment.
- g We have not been removed/ dismissed from service/employment earlier.
- h We have not been convicted of any offence and sentenced to a term of imprisonment.
- i We have not been found guilty of misconduct in professional capacity.
- j I have not been declared to be unsound mind.
- k We are not undischarged bankrupt, or has not applied to be adjudicated as a bankrupt;
- l We are not an undischarged insolvent.
- m I have not been levied a penalty under section 271J of Income-tax Act, 1961 (43 of 1961) and time limit for filing appeal before Commissioner of Income tax (Appeals) or Income-tax Appellate Tribunal, as the case may be has expired, or such penalty has been confirmed by Income-tax Appellate Tribunal, and five years have not elapsed after levy of such penalty.
- n I have not been convicted of an offence connected with any proceeding under the Income Tax Act 1961, Wealth Tax Act 1957 or Gift Tax Act 1958 and
- o Our PAN Card number/ GST number as applicable is **AAHCR0845G/09AAHCR0845G1ZP**
- p We undertake to keep you informed of any events or happenings which would make me ineligible for empanelment as a valuer.
- q We have not concealed or suppressed any material information, facts and records and I have made a complete and full disclosure.



- r We have read the Handbook on Policy, Standards and procedure for Real Estate Valuation, 2011 of the IBA and this report is in conformity to the "Standards" enshrined for valuation in the Part-B of the above handbook to the best of my ability.
- s We have read the International Valuation Standards (IVS) and the report submitted to the Bank for the respective asset class is in conformity to the "Standards" as enshrined for valuation in the IVS in "General Standards" and "Asset Standards" as applicable.
- t I abide by the Model Code of Conduct for empanelment of valuer in the Bank.
- u I am registered under Section 34 AB of the Wealth Tax Act, 1957. (Strike off, if not applicable).
- v I am valuer registered with Insolvency & Bankruptcy Board of India (IBBI) (Strike off, if not applicable).
- w My CIBIL Score and credit worthiness is as per Bank's guidelines.
- x I am the proprietor / partner / authorized official of the firm / company, who is competent to sign this valuation report.
- y I will undertake the valuation work on receipt of Letter of Engagement generated from the system (i.e. LLMS/LOS) only.
- z Further, I hereby provide the following information.

S. No.	Particulars	Valuer comment								
1.	Background information of the asset being valued	This is an Industrial property located at address: Deulti Unit, Village- Ishwaripur, P.O.- Baronda, P.S.- Bagnan, Howrah, West Bengal having total land area as described above as per the documents/ information provided to us by the Bank/ client.								
2.	Purpose of valuation and appointing authority	Please refer to Page No.01 of the Report.								
3.	Identity of the Valuer and any other experts involved in the valuation	Survey Analyst: AE Arup & Anirban Engineering Analyst:Zaid Ebne Mairaj Valuer/ Reviewer: HOD Engg.								
4.	Disclosure of valuer interest or conflict, if any	No relationship with the borrower or any kind of conflict of interest.								
5.	Date of appointment, valuation date and date of report	<table><tr><td>Date of Appointment:</td><td>18/12/2020</td></tr><tr><td>Date of Survey:</td><td>16/7/2021</td></tr><tr><td>Valuation Date:</td><td>7/8/2021</td></tr><tr><td>Date of Report:</td><td>7/8/2021</td></tr></table>	Date of Appointment:	18/12/2020	Date of Survey:	16/7/2021	Valuation Date:	7/8/2021	Date of Report:	7/8/2021
Date of Appointment:	18/12/2020									
Date of Survey:	16/7/2021									
Valuation Date:	7/8/2021									
Date of Report:	7/8/2021									
6.	Inspections and/or investigations undertaken	Yes by our authorized Survey Engineer Mr. Arup & Anirban bearing knowledge of that area on 16/7/2021. Property was shown and identified by owner's representative Mrs. Sumita Roy ((☎-9433161146								
7.	Nature and sources of the information used or relied upon	Please refer to Page No. 04 of the Report.								
8.	Procedures adopted in carrying out the valuation and valuation standards followed	Land value is calculated on the basis of 'Market Comparable Sales Approach' and building construction value is calculated on the basis of								

		'Depreciated Replacement cost Approach'. Plant & Machinery value is calculated on the basis of 'Depreciated Replacement cost Approach'.
9.	Restrictions on use of the report, if any	<p>Value varies with the Purpose/ Date/ Market & Asset Condition & Situation prevailing in the market. We recommend not to refer the indicative & estimated prospective Value of the asset given in this report if any of these points are different from the one mentioned aforesaid in the Report.</p> <p>This report has been prepared for the purposes stated in the report and should not be relied upon for any other purpose. Our client is the only authorized user of this report and is restricted for the purpose indicated in the engagement letter. I/we do not take any responsibility for the unauthorized use of this report.</p> <p>During the course of the assignment we have relied upon various information, data, documents provided by Bank/ client in good faith. If at any point of time in future it comes to knowledge that the information given to us is untrue, fabricated, misrepresented then the use of this report at very moment will become null & void.</p> <p>This report only contains general assessment & opinion on the indicative, estimated Market Value of the property for which Bank has asked to conduct the Valuation and found as per the information given in the copy of documents, information, data provided to us and/ or confirmed by the owner/ owner representative to us at site which has been relied upon in good faith. It doesn't contain any other recommendations of any sort including but not limited to express of any opinion on the suitability or otherwise of entering into any transaction with the borrower.</p>
10.	Major factors that were taken into account during the valuation	Please refer to Page No. 4-8 of the Report.
11.	Major factors that were not taken into account during the valuation	NA
12.	Caveats, limitations and disclaimers to the extent they explain or elucidate the limitations faced by valuer, which shall not be for the purpose of limiting his responsibility for the valuation report.	Please see attached Annexure.

VALUATION ASSESSMENT

M/S. NIRMAL WIRES PRIVATE LIMITED | DEULTI UNIT

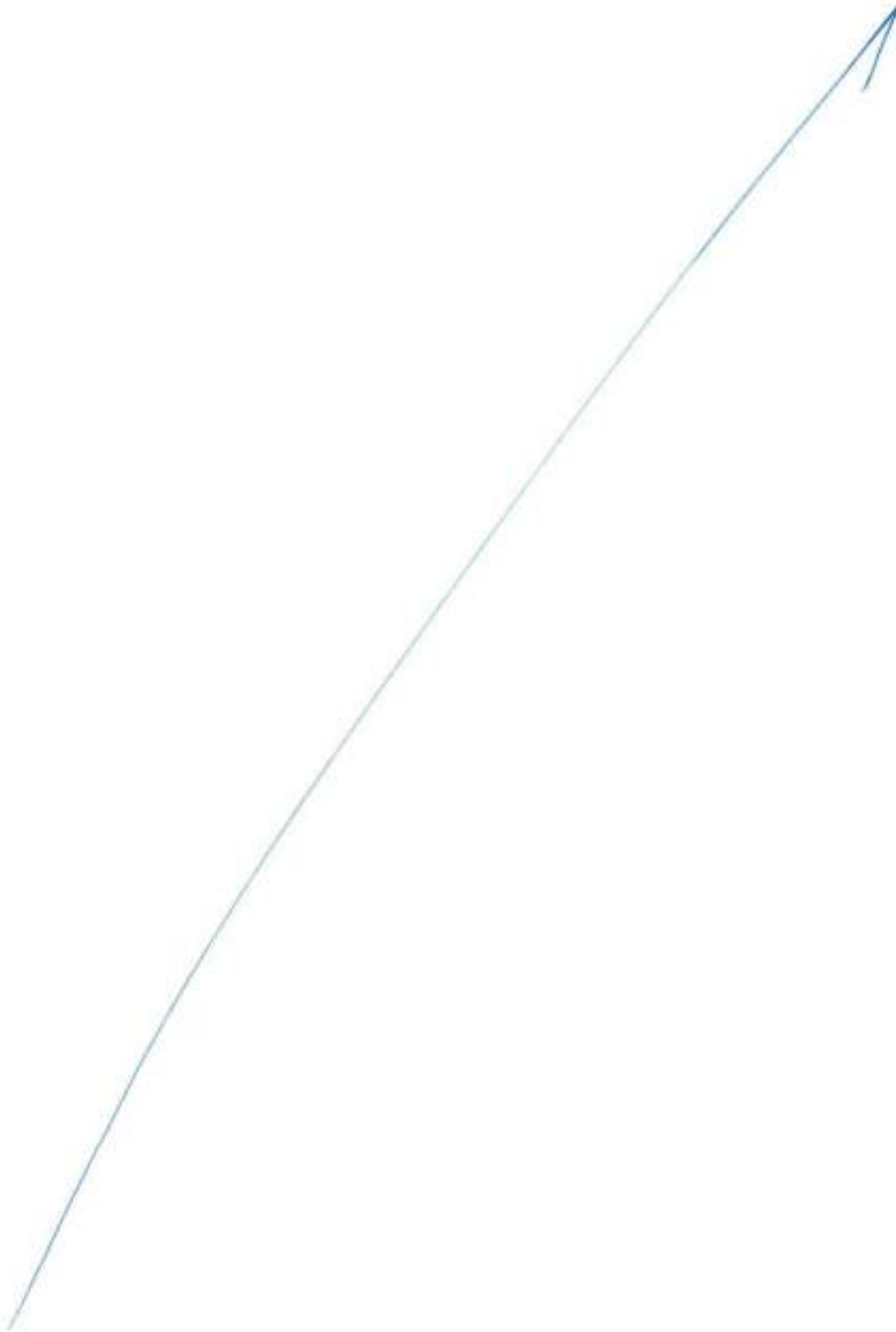
Date: 7/8/2021

Place: Noida

Signature

A handwritten signature in blue ink is written over a circular pink stamp. The stamp contains the text "R.K. Associates Valuers & Techno Engg. Consultants (P) Ltd." around the perimeter.

**(Authorized Person of R.K Associates Valuers & Techno Engg. Consultants
(P) Ltd.)**

A large, thin, blue diagonal line is drawn across the page, starting from the bottom left and extending towards the top right.

ANNEXURE: IX- MODEL CODE OF CONDUCT FOR VALUERS

Integrity and Fairness

1. A valuer shall, in the conduct of his/its business, follow high standards of integrity and fairness in all his/its dealings with his/its clients and other valuers.
2. A valuer shall maintain integrity by being honest, straightforward, and forthright in all professional relationships.
3. A valuer shall endeavour to ensure that he/it provides true and adequate information and shall not misrepresent any facts or situations.
4. A valuer shall refrain from being involved in any action that would bring disrepute to the profession.
5. A valuer shall keep public interest foremost while delivering his services.

Professional Competence and Due Care

6. A valuer shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.
7. A valuer shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time.
8. A valuer shall continuously maintain professional knowledge and skill to provide competent professional service based on up-to-date developments in practice, prevailing regulations/guidelines and techniques.
9. In the preparation of a valuation report, the valuer shall not disclaim liability for his/its expertise or deny his/its duty of care, except to the extent that the assumptions are based on statements of fact provided by the company or its auditors or consultants or information available in public domain and not generated by the valuer.
10. A valuer shall not carry out any instruction of the client insofar as they are incompatible with the requirements of integrity, objectivity and independence.
11. A valuer shall clearly state to his client the services that he would be competent to provide and the services for which he would be relying on other valuers or professionals or for which the client can have a separate arrangement with other valuers.

Independence and Disclosure of Interest

12. A valuer shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not.
13. A valuer shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.
14. A valuer shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.
15. A valuer shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.

16. A valuer shall not deal in securities of any subject company after any time when he/it first becomes aware of the possibility of his/its association with the valuation, and in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 or till the time the valuation report becomes public, whichever is earlier.
17. A valuer shall not indulge in "mandate snatching or offering "convenience valuations" in order to cater to a company or client's needs.
18. As an independent valuer, the valuer shall not charge success fee.
19. In any fairness opinion or independent expert opinion submitted by a valuer, if there has been a prior engagement in an unconnected transaction, the valuer shall declare the association with the company during the last five years.

Confidentiality

20. A valuer shall not use or divulge to other clients or any other party any confidential information about the subject company, which has come to his/its knowledge without proper and specific authority or unless there is a legal or professional right or duty to disclose.

Information Management

21. A valuer shall ensure that he/ it maintains written contemporaneous records for any decision taken, the reasons for taking the decision, and the information and evidence in support of such decision. This shall be maintained so as to sufficiently enable a reasonable person to take a view on the appropriateness of his/its decisions and actions.
22. A valuer shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorised by the authority, the registered valuers organization with which he/it is registered or any other statutory regulatory body.
23. A valuer shall provide all information and records as may be required by the authority, the Tribunal, Appellate Tribunal, the registered valuers organization with which he/it is registered, or any other statutory regulatory body.
24. A valuer while respecting the confidentiality of information acquired during the course of performing professional services, shall maintain proper working papers for a period of three years or such longer period as required in its contract for a specific valuation, for production before a regulatory authority or for a peer review. In the event of a pending case before the Tribunal or Appellate Tribunal, the record shall be maintained till the disposal of the case.

Gifts and hospitality.

25. A valuer or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as a valuer.

Explanation: For the purposes of this code the term 'relative' shall have the same meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 2013).



26. A valuer shall not offer gifts or hospitality or a financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself/itself, or to obtain or retain an advantage in the conduct of profession for himself/itself.

Remuneration and Costs.

27. A valuer shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable rules.
28. A valuer shall not accept any fees or charges other than those which are disclosed in a written contract with the person to whom he would be rendering service.

Occupation, employability and restrictions.

29. A valuer shall refrain from accepting too many assignments, if he/it is unlikely to be able to devote adequate time to each of his/ its assignments.
30. A valuer shall not conduct business which in the opinion of the authority or the registered valuer organisation discredits the profession.

Miscellaneous

31. A valuer shall refrain from undertaking to review the work of another valuer of the same client except under written orders from the bank or housing finance institutions and with knowledge of the concerned valuer.
32. A valuer shall follow this code as amended or revised from time to time

Signature of the Valuer: _____

Name of the Valuer: R.K Associates Valuers & Techno Engg. Consultants (P) Ltd.

Address of the Valuer: D-39, Sector-2, Noida-201301

Date: 7/8/2021

Place: Noida

ENCLOSURE: X – VALUER'S REMARKS

1.	This Valuation report is prepared based on the copies of the documents/ information which interested organization or customer could provide to us out of the standard checklist of documents sought from them and further based on our assumptions and limiting conditions. All such information provided to us has been relied upon in good faith and we have assumed that it is true and correct. Verification or cross checking of the documents provided to us from the originals has not been done at our end.
2.	Legal aspects for eg. investigation of title, ownership rights, lien, charge, mortgage, lease, verification of documents, etc. have to be taken care by legal expert/ Advocate and same are not done at our end. It is assumed that the concerned Lender/ Financial Institution has asked for the valuation of that property for which the legal verification has been already taken and cleared by the competent Advocate before requesting for the Valuation report.
3.	Analysis and conclusions adopted in the report are limited to the reported assumptions, conditions and information came to our knowledge during the course of the work.
4.	Value varies with the Purpose/ Date/ Condition prevailing in the market. We recommend not to refer the indicative & estimated prospective Value of the asset given in this report if any of these points are different from the one mentioned aforesaid in the Report. We also recommend that the indicative estimated Value in the Valuation Report holds good only upto the period of 3 months from the date of Valuation.
5.	This report is having limited scope as per its fields & format to provide only the general basic idea of the value of the property prevailing in the market based on the documents/ data/ information provided by the client. The suggested indicative prospective estimated value should be considered only if transaction is happened as free market transaction.
6.	This Valuation report is prepared based on the facts of the property on the date of the survey. It is a well-known fact that the market value of any asset varies with time & socio-economic conditions prevailing in the country. In future property Market may go down, property conditions may change or may go worse, Property reputation may differ, Property vicinity conditions may go down or become worse, Property market may change due to impact of Govt. policies or effect of World economy, Usability prospects of the property may change, etc. Hence before financing, Banker/ FI should take into consideration all such future risk and should loan conservatively to keep the advanced money safe in case of the downward trend of the property value.
7.	Valuation of the same asset/ property can fetch different values in different situations. For eg. Valuation of a running/ operational shop/ hotel/ factory will fetch better value and in case of closed shop/ hotel/ factory it will have considerable lower value. Similarly an asset sold directly by an owner in the market will fetch better value and if the same asset/ property is sold by any financier due to encumbrance on it will fetch lower value. Hence before financing, Banker/ FI should take into consideration all such future risks and should loan conservatively to keep the advanced money safe in case of any such situation.
8.	Getting cizra map or coordination with revenue officers for site identification is not done at our end.
9.	Valuation is done for the property identified to us by the owner/ owner representative. At our end we have just cross verified the identification of the property with reference to the documents produced for perusal. Method by which identification of the property is carried out is also mentioned in the report clearly. Responsibility of identifying the correct property to the Valuer/ its authorized surveyor is solely of the client/ owner for which Valuation has to be carried out. It is requested from the Bank to cross check from their own records/ information if this is the same property for which Valuation has to be carried out to ensure that owner has not misled the Valuer company or misrepresented the property due to any vested interest.
10.	In India more than 70% of the geographical area is lying under rural/ remote/ non municipal/ unplanned area where the subject property is surrounded by vacant lands having no physical demarcation or having any display of property survey or municipal number / name plate on the property clearly. Even in old locations of towns, small cities & districts where property number is either not assigned or not displayed on the properties clearly and also due to the presence of multiple/ parallel departments due to which ownership/ rights/ illegal possession/ encroachment issues are rampant across India and due to these limitations at many occasions it becomes tough to identify the property with 100% surety from the available documents, information & site whereabouts and thus chances of error, misrepresentation by the borrower and margin of chances of error always persists in such cases. To avoid any such chances of error it is advised to the Bank to engage municipal/ revenue department officials to get the confirmation of the property to ensure that the property shown to Valuer/ Banker is the same as for which documents are provided.
11.	If this Valuation Report is prepared for the Flat/ dwelling unit situated in a Group Housing Society or Integrated Township then approvals, maps of the complete group housing society/ township is out of scope of this report and this report will be made for the specific unit based on the assumption that complete Group Housing Society/ Integrated Township must be approved in all respect.

VALUATION ASSESSMENT

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12.	Due to fragmented & frequent change in building/ urban planning laws/ guidelines from time to time, different laws/ guidelines between regions/ states and no strict enforceability of Building Bye-Laws in India specially in non-metro and scale b & c cities & Industrial areas, property owners many times extend or make changes in the covered area/ layout from the approved/ applicable limits. There are also situations where properties are decades old when there was no formal Building Bye-Laws applicable when the construction must have been done. Due to such discrete/ unplanned development in many regions sometimes it becomes tough to determine the exact lawful situation on ground for the Valuer. In case nothing specific is noted on the covered built-up area considered in the Valuation Report, the covered area present on the site as per site survey will be considered in the Valuation.
13.	Valuation is a subjective field and opinion may differ from consultant to consultant. To check the right opinion, it is important to evaluate the methodology adopted and various data point/ information/ factors/ assumption considered by the consultant which became the basis for the Valuation report before reaching to any conclusion.
14.	Value analysis of any asset cannot be regarded as an exact science and the conclusions arrived at in many cases will, of necessity, be subjective and dependent on the exercise of individual judgment. Given the same set of facts and using the same assumptions, expert opinions may differ due to the number of separate judgment decisions, which have to be made. Therefore, there can be no standard formula to establish an indisputable exchange ratio. In the event of a transaction, the actual transaction value achieved may be higher or lower than our indicative analysis of value depending upon the circumstances of the transaction. The knowledge, negotiability and motivations of the buyers and sellers and the applicability of a discount or premium for control will also affect actual price achieved. Accordingly, our indicative analysis of value will not necessarily be the price at which any agreement proceeds. The final transaction price is something on which the parties themselves have to agree. However our Valuation analysis can definitely help the stakeholders to make them informed and wise decision about the Value of the asset and can help in facilitating the arm's length transaction.
15.	This report is prepared on the RKA V-L1 (Basic) Valuation format as per the client requirement and scope of work. This report is having limited scope as per its fields & format to provide only the general estimated & indicative basic idea of the value of the property prevailing in the market based on the information provided by the client. No detailed analysis, audit or verification has been carried out of the subject property.
16.	This is just an opinion report and doesn't hold any binding on anyone. It is requested from the concerned Client/ Bank/ Financial Institution which is using this report for mortgaging the property that they should consider all the different associated relevant & related factors & risks before taking any business decision based on the content of this report.
17.	All Pages of the report including annexures are signed and stamped from our office. In case any paper in the report is without stamp & signature then this should not be considered a valid paper issued from this office.
18.	Defect Liability Period is 30 DAYS . We request the concerned authorized reader of this report to check the contents, data and calculations in the report within this period and intimate us in writing if any corrections are required or in case of any other concern with the contents or opinion mentioned in the report. Corrections only related to typographical, calculation, spelling mistakes will be entertained within the defect liability period. No request for any illegitimate value revision, date change or any other change will be entertained other than the one mentioned above.
19.	R.K Associates encourages its customers to give feedback or inform concerns over its services through proper channel at valuers@rkassociates.org in writing within 30 days of report delivery. After this period no concern/ complaint/ proceedings in connection with the Valuation Services can be entertained due to possible change in situation and condition of the property.
20.	Our Data retention policy is of ONE YEAR . After this period we remove all the concerned records related to the assignment from our repository. No clarification or query can be answered after this period due to unavailability of the data.
21.	This Valuation report is governed by our (1) Internal Policies, Processes & Standard Operating Procedures, (2) R.K Associates Quality Policy, (3) Valuation & Survey Best Practices Guidelines formulated by management of R.K Associates, (4) Information input given to us by the customer and (4) Information/ Data/ Facts given to us by our field/ office technical team. Management of R.K Associates never gives acceptance to any unethical or unprofessional practice which may affect fair, correct & impartial assessment and which is against any prevailing law. In case of any indication of any negligence, default, incorrect, misleading, misrepresentation or distortion of facts in the report then it is the responsibility of the user of this report to immediately or atleast within the defect liability period bring all such act into notice of R.K Associates management so that corrective measures can be taken instantly.
22.	R.K Associates never releases any report doing alterations or modifications by pen. In case any information/ figure of this report is found altered with pen then this report will automatically become null & void.



Directorate of Factories

Labour Department | Government of West Bengal

NEW SECRETARIAT BUILDINGS (8th floor)
1, KIRAN SANKAR ROY ROAD, KOLKATA -700001

No.: **WBF/OL/2021/486/C/P**

Date: **March 12, 2021**

To,
The Occupier
NIRMAL WIRES PRIVATE LIMITED
VILL-ISWARIPUR, P.O.-BARUNDA, P.S.-BAGNAN, DIST-HOWRAH, PIN-711303
P.S : BAGNAN DISTRICT : HOWRAH
P.O : BARUNDA B.O PIN : 711303



Sub :- Approval Of Factory Plan

Your Application No. **AP2021PLN0668**/ Application in the Form of CAF Dated **14/02/2021**

Sir,

The plans are being approved subject to the following conditions :

1. Approval of the design and the site or situation of the septic tank, latrines shall be obtained from the Chief Engineer, Public Health Engineering, Government of West Bengal.
2. Approval shall be obtained from the West Bengal Pollution Control Board and the Public Health Engineering Directorate, Government of West Bengal in respect of the arrangement for disposal of trade waste and effluents (including atmospheric emission).
3. Approval shall be obtained from Local authority (Municipal Corporation / Municipality, Notified Area, Authority / Anchal Panchayat etc.) in respect of safe design and construction of the buildings/sheds/structures etc.
4. Adequate ventilation by circulation of the fresh air, adequate means of escape in case of fire, safe means of access to every place of work, adequate fire fighting arrangement, effective arrangement to prevent escape of dust/fumes/smoke shall be provided.

Further to this Directorate Condition Letter No. **WBF/OL/2021/486/C/P** Dated **12/03/2021**. The plan(s) in connection with the Application No. **AP2021PLN0668** Dated **14/02/2021** is/are approved vide Approval No. **486** Dated **12/03/2021**.

Ashis Kumar Shit

Joint Chief Inspector of Factories

This Approval of Plan Letter is Computer generated and does not require any signature. For authenticity of this letter, please scan the QR Code on the top right corner.

NIRMAL WIRES PRIVATE LIMITED**ADDITIONAL LAND MORTGAGED ADJACENT TO BOUNDARY WALL OF EXISTING FACTORY**

Sl.No.	Date	Decimals	Deed Nos	Mouza	L.R. Dag No.
1	30-11-2007	16.00	I-07554/07	Iswaripur	23
		11.50		Iswaripur	34
		2.50		Iswaripur	41
2	26-09-2007	33.00	I-05850/07	Iswaripur	24
		5.00		Iswaripur	39
3	06-10-2007	34.50	I-06040/07	Iswaripur	26
4	06-10-2007	14.50	I-06041/07	Iswaripur	43
5	09-04-2007	35.00	I-08594/07	Iswaripur	143
6	29-03-2017	7.50	I-1006/17	Iswaripur	143
7	29-03-2017	7.50	I-1005/17	Iswaripur	143
8	29-03-2017	7.00	I-1008/17	Iswaripur	143
9	29-03-2017	7.00	I-1007/17	Iswaripur	143
10	29-03-2017	6.00	I-1009/17	Iswaripur	143
11	29-03-2017	23.67	I-1002/17	Iswaripur	144
		4.33		Iswaripur	144
12	29-03-2017	23.66	I-1003/17	Iswaripur	144
		4.34		Iswaripur	144
13	29-03-2017	23.67	I-1004/17	Iswaripur	144
		4.33		Iswaripur	144
14	29-03-2017	16.50	I-1010/17	Iswaripur	149
15	12-04-2011	33.00	I-1276/11	Asharia	63
		320.50	(3.205 acre)		

Sl. No	L.R. Dag No	J.L. No	Mouza	Deed No	Area as Per Deed (In Acres)	Total Area (in Acres)
1	133	34	Iswaripur	I-08597/07	0.16	0.58
		34	Iswaripur	I-03118/08	0.21	
		34	Iswaripur	I-03201/08	0.11	
		34	Iswaripur	I-03347/08	0.1	
2	134	34	Iswaripur	I-08674/07	0.9	0.9
3	265	34	Iswaripur	I-05849/07	0.0825	0.0825
4	267	34	Iswaripur	I-08601/07	0.165	0.245
		34	Iswaripur	I-06038/07	0.08	
5	269	34	Iswaripur	I-04054/11	0.12	0.12
6	36	34	Iswaripur	I-08603/07	0.645	0.645
7	135	34	Iswaripur	I-08596/07	0.64	0.99
		34	Iswaripur	I-02154/12	0.35	
8	137	34	Iswaripur	I-03129/08	0.4	0.4
9	138	34	Iswaripur	I-03119/08	0.59	0.59
10	139	34	Iswaripur	I-08595/07	0.22	1.54
		34	Iswaripur	I-08672/07	0.785	
		34	Iswaripur	I-03166/08	0.26	
		34	Iswaripur	I-03356/08	0.275	
11	140	34	Iswaripur	I-08676/07	0.205	0.41
		34	Iswaripur	I-08673/07	0.1025	
			Iswaripur	I-06039/07	0.1025	
12	141	34	Iswaripur	I-07553/07	0.32	1.0573
		34	Iswaripur	I-00498/09	0.58	
		34	Iswaripur	I-03176/12	0.1573	
13	145	34	Iswaripur	I-08675/07	0.57	0.57
Total Converted Land						8.1298
14	35	34	Iswaripur	I-08598/07	1.08	2.46
		34	Iswaripur	I-02308/09	1.38	
15	36	34	Iswaripur	I-07551/07	0.645	0.645
Total Patta Land						3.105

Government of West Bengal
Office of the Block Land & Land Reforms officer
Bagnan-II

Memo No 202/LR/Bagn-II/14

dd: 17.4.2014



✓ To
M/s Nirmal wires Pvt Ltd. *DR. Nirmal Sanjay S/o. Ramesh Chandra,*
Iswariapur.

Sub: Rectification of erroneous framing of R.O.R

It is found on scrutiny that in time of tamling conversion order of the Commissioner in mouza
Iswariapur few plots classifications were totally changed though those were not actually in full share but
partly. So it is very much against the technical rule. So undersign going to rectify those unbecoming
mistakes on 21.4.14 with an intimation to him.

Schedule of land- Mouza-Iswariapur

Khasra no - 442.

Plot nos- 134, 135, 139, 141
265, 267, 36.

[Signature]
Block Land & Land Reforms Officer
Bagnan-II

17/4/14
Block Land & Land Reforms Officer
Bagnan-II, Howrah

NIRMAL WIRES PRIVATE LIMITED

Land measuring total 11.2348 Acres or 34.08 Bighas more or less Comprising at NH - E. DEULTI, P.O. - BAGNAN, P.S. - BAGNAN, DIST - HOWRAH, MOUZA - ISWARIPUR, J.L. NO - 34, PIN - 711303.

Land measurement

BAGNA, DIST - HOWRAH, MOUZA - ISWARIPUR, J.L. NO - 3, PIN - 711303.

Sl. No	L.R. Dag No	J.L. No	Mouza	Deed No	Area as Per Deed (In Acres)	Total Area (in Acres)
1	133 Karkhana	34	Iswaripur	I-08597/07	0.16	0.58
		34	Iswaripur	I-03118/08	0.21	
		34	Iswaripur	I-03201/08	0.11	
		34	Iswaripur	I-03347/08	0.1	
2	Sali 134	34	Iswaripur	I-08674/07	0.9	0.9
3	Sali 265	34	Iswaripur	I-05849/07	0.0825	0.0825
4	Sali 267	34	Iswaripur	I-08601/07	0.165	0.245
		34	Iswaripur	I-06038/07	0.08	
5	Sali 269	34	Iswaripur	I-04054/11	0.12	0.12
6	Sali 36	34	Iswaripur	I-08603/07	0.645	0.645
7	Sali 135	34	Iswaripur	I-08596/07	0.64	0.99
		34	Iswaripur	I-02154/12	0.35	
8	Karkhana 137	34	Iswaripur	I-03129/08	0.4	0.4
9	Karkhana 138	34	Iswaripur	I-03119/08	0.59	0.59
10	Sali 139	34	Iswaripur	I-08595/07	0.22	1.34
		34	Iswaripur	I-08672/07	0.785	
		34	Iswaripur	I-03166/08	0.26	
		34	Iswaripur	I-03356/08	0.275	
11	Sali 140	34	Iswaripur	I-08676/07	0.205	0.41
		34	Iswaripur	I-08673/07	0.1025	
			Iswaripur	I-06039/07	0.1025	
12	Sali 141	34	Iswaripur	I-07553/07	0.32	1.0573
		34	Iswaripur	I-00498/09	0.58	
		34	Iswaripur	I-03176/12	0.1573	
Total Converted Land						8.1298
13	145	34	Iswaripur	I-08675/07	0.57	0.57
14	Patta 35	34	Iswaripur	I-08598/07	Patta 1.08	2.46
		34	Iswaripur	I-02308/09	Patta 1.38	
15	Patta 36	34	Iswaripur	I-07551/07	Patta 0.645	0.645
Total Patta Land						3.105

Mouza	J.L. No	Land Description	Area of Land (in Acres)
Iswaripur	34	Converted Land	8.1298 (in Acres)
Iswaripur	34	Patta Land	3.105 (in Acres)
Total Land Area			11.2348 Acres or 34.08 Bigha

5 Dag no. are only karkhana land.
133, 137, 138, 140, 145
Remaining are agricultural land.

S. No.	Description of Fixed Assets	Year of Purchase / Installation	Date of Valuation	Consumed Life (in years)	Economic Life (in years)	Rate of Depreciation	Gross Block	Net Block	Inflation	Reproduction Cost of the Machines	Total Depreciation	Depreciated Replacement Value	Obsolescence	Fair Value
1	Spools	30-05-2013	28-07-2021	7.83	5	0.190	3,40,903		8%	3,68,175	3,42,744	17,045	20%	17,045
2	Spools	31-11-2013	28-07-2021	7.58	5	0.190	30,49,650		8%	22,13,672	31,87,252	1,03,483	20%	1,03,483
3	Spools	31-03-2014	28-07-2021	7.33	5	0.190	12,10,800		2%	12,35,016	17,20,360	60,540	20%	60,540
4	Spools	30-04-2014	28-07-2021	7.25	5	0.190	5,40,000		2%	5,89,560	8,12,042	28,900	20%	28,900
5	Spools	31-07-2014	28-07-2021	7.00	5	0.190	1,60,000		2%	1,53,200	2,14,337	27,000	20%	27,000
6	Spools	31-08-2014	28-07-2021	6.91	5	0.190	10,64,000		2%	10,85,280	14,08,396	54,264	20%	54,264
7	Spools	30-09-2014	28-07-2021	6.83	5	0.190	7,98,000		2%	8,13,960	10,43,162	40,698	20%	40,698
8	Spools	31-10-2014	28-07-2021	6.75	5	0.190	16,73,700		2%	17,07,174	21,61,286	85,359	20%	85,359
9	Spools	28-02-2015	28-07-2021	6.66	5	0.190	3,60,000	8,11,048	6%	3,81,600	4,85,217	19,080	20%	19,080
10	Spools	31-03-2015	28-07-2021	6.42	5	0.190	1,95,700		6%	2,07,442	2,49,550	10,372	20%	10,372
11	Spools	11-04-2015	28-07-2021	6.30	5	0.190	36,496		6%	38,886	46,317	1,934	20%	1,934
12	Spools	31-05-2015	28-07-2021	6.16	5	0.190	28,000		6%	29,680	34,762	1,484	20%	1,484
13	Spools	30-06-2015	28-07-2021	6.08	5	0.190	2,12,500		6%	2,25,250	2,60,303	11,363	20%	11,363
14	Spools	31-07-2015	28-07-2021	6.00	5	0.190	80,000		6%	84,800	96,628	4,240	20%	4,240
15	Spools	30-11-2015	28-07-2021	5.66	5	0.190	2,12,000		6%	2,24,720	2,41,793	11,236	20%	11,236
16	Spools	30-11-2015	28-07-2021	5.66	5	0.190	1,20,000		6%	1,27,200	1,36,864	6,360	20%	6,360
17	Spools	30-11-2015	28-07-2021	5.66	5	0.190	51,000		6%	54,060	58,167	2,703	20%	2,703
18	Spools	31-12-2015	28-07-2021	5.58	5	0.190	2,20,000		6%	2,30,920	2,48,292	6,696	20%	6,696
19	Spools	31-01-2016	28-07-2021	5.49	5	0.190	3,52,000		6%	3,73,120	4,31,391	11,660	20%	11,660
20	Spools	30-04-2016	28-07-2021	5.25	5	0.190	1,76,000	30,664	6%	1,86,560	2,17,771	18,656	20%	18,656
21	Spools	31-07-2016	28-07-2021	4.99	5	0.190	88,000	19,528	6%	93,280	104,053	9,228	20%	9,228
22	Spools	25-03-2017	28-07-2021	4.35	5	0.190	8,10,667	2,10,360	5%	8,51,200	7,02,741	1,48,459	20%	1,48,459
23	Spools	30-11-2016	28-07-2021	4.66	5	0.190	5,04,000	1,19,762	5%	5,34,240	4,73,044	61,196	20%	61,196
24	Spools	30-06-2017	28-07-2021	4.08	5	0.190	4,00,000	1,19,145	5%	4,20,000	3,25,540	94,460	20%	94,460
25	Spools	15-09-2017	28-07-2021	3.87	5	0.190	17,55,000	5,77,641	5%	18,42,750	13,54,448	4,88,304	20%	4,88,304
26	Spools	31-03-2018	28-07-2021	3.33	5	0.190	1,44,000	39,324	10%	1,58,400	63,902	94,498	20%	94,498
27	Spools	30-04-2017	28-07-2021	4.25	10	0.095	2,94,000	1,05,843	10%	3,23,400	1,12,455	2,10,945	20%	2,10,945
28	Spools	30-11-2017	28-07-2021	3.66	10	0.095	5,62,401	2,10,360	9%	6,13,018	4,56,001	1,57,016	20%	1,57,016
29	Spools	31-03-2018	28-07-2021	7.83	10	0.095	8,98,475	1,93,114	8%	9,70,353	8,75,844	2,94,509	20%	2,94,509
30	Spools	31-03-2018	28-07-2021	7.25	10	0.095	25,000		8%	27,000	18,594	8,406	20%	8,406
31	Spools	31-03-2018	28-07-2021	7.16	10	0.095	1,81,826		8%	1,96,372	1,33,654	62,718	20%	62,718
32	Spools	31-05-2014	28-07-2021	7.00	10	0.095	2,94,940		8%	3,18,935	2,11,743	1,06,792	20%	1,06,792
33	Spools	31-07-2014	28-07-2021	6.58	10	0.095	6,13,256		8%	6,62,295	4,13,880	2,48,415	20%	2,48,415
34	Spools	31-12-2014	28-07-2021	6.49	10	0.095	75,710		14%	86,309	53,240	33,070	20%	33,070
35	Spools	31-01-2015	28-07-2021	6.49	10	0.095	45,200		14%	51,528	28,338	23,190	20%	23,190
36	Spools	15-10-2015	28-07-2021	5.79	10	0.095	93,56,508		9%	1,01,98,593	50,57,571	51,41,022	20%	51,41,022
37	Spools	30-09-2013	28-07-2021	7.83	15	0.063	68,49,492		8%	73,97,452	32,37,179	41,60,273	20%	41,60,273
38	Spools	01-09-2014	28-07-2021	6.91	15	0.063	78,18,061		14%	89,12,590	35,73,908	53,38,682	20%	53,38,682
39	Spools	31-03-2015	28-07-2021	6.33	15	0.063	49,965		14%	56,960	22,782	34,179	20%	34,179
40	Spools	08-04-2015	28-07-2021	6.32	15	0.063	30,000		14%	34,200	12,800	21,400	20%	21,400
41	Spools	01-09-2015	28-07-2021	5.91	15	0.063	4,00,000	85,552	14%	4,64,000	1,41,861	3,22,139	20%	3,22,139
42	Spools	30-09-2016	28-07-2021	4.83	15	0.063	72,000	15,999	16%	83,520	25,535	57,985	20%	57,985
43	Spools	30-09-2016	28-07-2021	4.83	15	0.063	18,00,000	4,42,359	10%	19,80,000	1,08,34,745	14,16,902	20%	14,16,902
44	Spools	31-01-2017	28-07-2021	4.69	15	0.063	2,03,44,282		9%	2,18,48,267	33,16,041	1,10,13,522	20%	1,10,13,522
45	Spools	30-09-2014	28-07-2021	6.83	15	0.063	70,97,973		8%	76,65,811	33,16,041	43,49,770	20%	43,49,770
46	Spools	31-03-2015	28-07-2021	6.33	15	0.063	38,01,560		14%	43,13,778	17,37,825	25,76,953	20%	25,76,953
47	Spools	25-08-2015	28-07-2021	5.93	15	0.063	2,40,000		14%	2,73,600	1,02,794	1,70,806	20%	1,70,806
48	Spools	24-03-2018	28-07-2021	3.35	15	0.063	4,60,000	1,86,907	4%	4,78,400	1,01,438	3,76,962	20%	3,76,962
49	Spools	31-03-2018	28-07-2021	3.33	15	0.063	28,00,000	11,45,653	4%	29,12,000	6,13,913	22,98,087	20%	22,98,087
50	Spools													
51	Spools													
52	Spools													
53	Spools													



S. No.	Description of Fixed Assets	Year of Purchase / Installation	Date of Valuation	Consumed Life (in years)	Economic Life (in years)	Rate of Depreciation	Gross Block	Net Block	Inflation	Reproduction Cost of the Machines	Total Depreciation	Depreciated Replacement Value	Obsolescence	Fair Value
54	Stress Relieving Plants	15-11-2013	28-07-2021	7.70	15	0.063	30,64,578		5%	₹ 32,17,807	₹ 15,70,055	₹ 16,47,752	20%	₹ 13,18,202
55	Stress Relieving Plants	30-04-2015	28-07-2021	6.25	15	0.063	26,49,587		14%	₹ 30,70,529	₹ 11,95,495	₹ 18,75,034	20%	₹ 14,60,027
56	Stress Relieving Plants	16-08-2015	28-07-2021	6.12	15	0.063	1,85,000		14%	₹ 2,10,900	₹ 81,752	₹ 1,29,148	20%	₹ 1,03,318
57	Stress Relieving Plants	18-06-2015	28-07-2021	6.12	15	0.063	90,000	5,88,972		₹ 1,02,600	₹ 39,736	₹ 62,864	20%	₹ 50,291
58	Stress Relieving Plants	30-09-2015	28-07-2021	5.83	15	0.063	12,000		14%	₹ 13,680	₹ 5,051	₹ 8,629	20%	₹ 6,903
59	Stress Relieving Plants	29-02-2016	28-07-2021	5.41	15	0.063	9,00,000		10%	₹ 9,90,000	₹ 3,39,439	₹ 6,50,561	20%	₹ 5,20,449
60	Stress Relieving Plants	31-03-2016	28-07-2021	5.33	15	0.063	82,200		10%	₹ 90,420	₹ 30,516	₹ 59,904	20%	₹ 47,923
61	Stress Relieving Plants	30-04-2016	28-07-2021	5.25	15	0.063	2,12,000	36,936	10%	₹ 2,33,200	₹ 77,488	₹ 1,55,712	20%	₹ 1,24,569
62	Stress Relieving Plants	30-06-2016	28-07-2021	5.08	15	0.063	14,00,000	2,86,051	10%	₹ 15,40,000	₹ 4,95,416	₹ 10,44,584	20%	₹ 8,35,667
63	Stress Relieving Plants	31-10-2016	28-07-2021	4.74	15	0.063	35,000	7,767	10%	₹ 38,500	₹ 11,564	₹ 26,936	20%	₹ 21,549
64	Wire Drawing Machines	30-09-2013	28-07-2021	7.83	15	0.063	97,550		9%	₹ 1,16,330	₹ 51,032	₹ 55,297	20%	₹ 44,238
65	Wire Drawing Machines	31-03-2013	28-07-2021	7.58	15	0.063	15,640		8%	₹ 16,891	₹ 8,016	₹ 8,875	20%	₹ 7,100
66	Wire Drawing Machines	31-01-2014	28-07-2021	7.49	15	0.063	40,000	57,70,230	8%	₹ 43,200	₹ 20,396	₹ 22,804	20%	₹ 18,243
67	Wire Drawing Machines	14-02-2014	28-07-2021	6.83	15	0.063	3,20,60,325		8%	₹ 3,46,25,151	₹ 1,49,77,987	₹ 1,96,47,165	20%	₹ 1,57,17,732
68	Wire Drawing Machines	30-09-2014	28-07-2021	6.33	15	0.063	14,44,598		14%	₹ 16,46,955	₹ 6,60,421	₹ 9,86,534	20%	₹ 7,89,217
69	Wire Drawing Machines	04-05-2016	28-07-2021	5.24	15	0.063	1,09,000		16%	₹ 1,26,440	₹ 41,926	₹ 84,514	20%	₹ 67,611
70	Wire Drawing Machines	31-01-2017	28-07-2021	4.41	15	0.063	1,82,650	41,887	10%	₹ 1,98,63,713	₹ 38,75,382	₹ 1,43,778	20%	₹ 1,15,021
71	Wire Drawing Machines	28-02-2017	28-07-2021	4.31	15	0.063	1,26,03,375	31,88,798	10%	₹ 1,38,75,382	₹ 86,861	₹ 2,23,874	20%	₹ 1,79,100
72	Wire Drawing Machines	31-03-2017	28-07-2021	4.31	15	0.063	5,36,909	71,472	10%	₹ 5,90,600	₹ 1,61,916	₹ 4,28,684	20%	₹ 3,42,947
73	Wire Drawing Machines	30-04-2017	28-07-2021	4.25	15	0.063	2,25,000	1,40,158	10%	₹ 2,47,500	₹ 66,565	₹ 1,80,935	20%	₹ 1,44,748
74	Wire Drawing Machines	30-08-2017	28-07-2021	3.91	15	0.063	31,500	61,444	10%	₹ 34,650	₹ 8,546	₹ 26,064	20%	₹ 20,852
75	Wire Drawing Machines	30-09-2017	28-07-2021	3.83	15	0.063	90,000	10,163	10%	₹ 99,000	₹ 23,958	₹ 75,002	20%	₹ 60,002
76	Wire Drawing Machines	31-01-2018	28-07-2021	3.49	15	0.063	1,80,000	30,171	10%	₹ 1,87,200	₹ 43,382	₹ 1,43,818	20%	₹ 1,16,654
77	Wire Drawing Machines	01-05-2018	28-07-2021	3.24	15	0.063	3,40,000	1,45,864	4%	₹ 3,53,600	₹ 72,645	₹ 2,80,955	20%	₹ 2,34,764
78	Wire Drawing Machine 7	01-07-2018	28-07-2021	3.08	15	0.063	1,41,69,473	66,33,335	4%	₹ 1,47,36,252	₹ 28,71,483	₹ 1,18,64,768	20%	₹ 94,91,815
80	Wire Drawing Machine 7	21-09-2018	28-07-2021	2.85	15	0.063	1,00,00,000	52,03,504	4%	₹ 1,04,00,000	₹ 18,78,553	₹ 85,21,447	20%	₹ 68,17,157
81	Wire Drawing Machine 9	04-02-2019	28-07-2021	2.48	15	0.063	1,34,53,753	81,65,606	6%	₹ 1,42,60,978	₹ 22,39,420	₹ 1,20,21,558	20%	₹ 96,27,239
82	Barbed Wire Machine	30-04-2015	28-07-2021	6.25	15	0.063	4,71,865	52,373	14%	₹ 5,37,928	₹ 2,12,906	₹ 3,25,020	20%	₹ 2,60,016
83	Barbed Wire Machine	31-03-2017	28-07-2021	4.31	15	0.063	8,490	2,216	10%	₹ 9,335	₹ 2,560	₹ 6,779	20%	₹ 5,423
84	Barbed Wire Machine	30-06-2017	28-07-2021	4.08	15	0.063	2,70,000	80,423	10%	₹ 2,97,000	₹ 76,734	₹ 2,20,266	20%	₹ 1,76,212
85	Barbed Wire Machine	31-10-2017	28-07-2021	3.74	15	0.063	2,70,000	93,913	10%	₹ 2,97,000	₹ 70,398	₹ 2,26,604	20%	₹ 1,81,283
87	Galvanising Plant	31-03-2015	28-07-2021	6.33	5	0.190	9,15,64,953		8%	₹ 9,88,90,149	₹ 8,02,07,701	₹ 1,86,82,449	20%	₹ 1,39,45,959
88	Galvanising Plant	22-04-2015	28-07-2021	6.77	5	0.190	2,00,000	87,81,775	14%	₹ 72,89,255	₹ 87,69,476	₹ 3,64,488	20%	₹ 2,91,590
89	Galvanising Plant	10-10-2015	28-07-2021	5.80	5	0.190	63,94,522		14%	₹ 72,89,255	₹ 2,71,570	₹ 11,408	20%	₹ 9,120
90	Galvanising Plant	15-10-2015	28-07-2021	5.79	5	0.190	62,900		14%	₹ 72,89,255	₹ 2,71,570	₹ 11,408	20%	₹ 9,120
91	Galvanising Plant	30-06-2016	28-07-2021	5.08	5	0.190	46,391		14%	₹ 71,706	₹ 78,871	₹ 3,585	20%	₹ 2,868
92	Galvanising Plant	30-09-2016	28-07-2021	4.83	5	0.190	70,89,245	8,897	16%	₹ 82,23,524	₹ 43,14,163	₹ 35,09,361	20%	₹ 1,503
93	Galvanising Plant	30-10-2016	28-07-2021	4.75	5	0.190	17,575	15,30,256	16%	₹ 20,387	₹ 18,052	₹ 2,335	20%	₹ 28,019
94	Galvanising Plant	30-11-2016	28-07-2021	4.66	5	0.190	21,000	4,074	16%	₹ 24,160	₹ 21,177	₹ 3,188	20%	₹ 2,547
95	Galvanising Plant	31-12-2016	28-07-2021	4.58	5	0.190	21,000	5,038	16%	₹ 24,160	₹ 21,177	₹ 3,188	20%	₹ 2,547
96	Galvanising Plant	31-01-2017	28-07-2021	4.49	5	0.190	2,47,503	51,387	10%	₹ 2,72,253	₹ 2,32,281	₹ 40,973	20%	₹ 31,978
97	Galvanising Plant	28-02-2017	28-07-2021	4.41	5	0.190	3,17,000	80,946	10%	₹ 3,48,700	₹ 2,92,421	₹ 56,279	20%	₹ 45,023
98	Galvanising Plant	31-03-2017	28-07-2021	4.33	5	0.190	7,32,564	1,53,000	10%	₹ 8,05,820	₹ 6,62,760	₹ 1,43,061	20%	₹ 1,14,449
99	Galvanising Plant	31-04-2017	28-07-2021	4.25	5	0.190	70,000	19,253	10%	₹ 77,000	₹ 62,127	₹ 14,873	20%	₹ 11,808
100	Galvanising Plant	31-05-2017	28-07-2021	4.16	5	0.190	70,000	20,182	10%	₹ 77,000	₹ 60,885	₹ 16,115	20%	₹ 12,892
101	Galvanising Plant	30-06-2017	28-07-2021	4.08	5	0.190	1,40,000	42,086	10%	₹ 1,54,000	₹ 1,19,365	₹ 34,635	20%	₹ 27,708
102	Galvanising Plant	31-07-2017	28-07-2021	3.99	5	0.190	2,25,000	70,498	10%	₹ 2,47,500	₹ 1,87,842	₹ 59,658	20%	₹ 47,716
103	Galvanising Plant	30-09-2017	28-07-2021	3.83	5	0.190	3,96,000	1,33,980	10%	₹ 4,35,600	₹ 3,16,771	₹ 1,18,829	20%	₹ 95,063
104	Galvanising Plant	31-10-2017	28-07-2021	3.74	5	0.190	6,50,000	2,28,177	10%	₹ 7,15,000	₹ 5,08,414	₹ 2,06,586	20%	₹ 1,65,269
105	Galvanising Plant	01-07-2018	28-07-2021	3.08	8	0.119	24,10,849	11,39,054	4%	₹ 25,07,283	₹ 9,16,060	₹ 15,91,223	20%	₹ 12,72,978



S. No.	Description of Fixed Assets	Year of Purchase / Installation	Date of Valuation	Consumed Life (in years)	Economic Life (in years)	Rate of Depreciation	Gross Block	Net Block	Inflation	Reproduction Cost of the Machines	Total Depreciation	Depreciated Replacement Value	Clearance	Fair Value
107	Producer Gas Plant	30-05-2014	28-07-2021	6.83	8	0.119	1,69,03,486	14,71,585	8%	₹ 1,82,55,765	₹ 1,48,06,863	₹ 34,48,902	20%	₹ 27,59,121
108	Packing Line	15-04-2015	28-07-2021	6.29	15	0.063	10,76,250	1,16,785	0%	₹ 10,76,250	₹ 4,28,770	₹ 6,47,480	20%	₹ 5,17,984
109	Packing Line	30-11-2016	28-07-2021	4.66	15	0.063	46,000	10,560	1%	₹ 46,460	₹ 13,713	₹ 32,747	20%	₹ 26,198
110	Conveyor	30-06-2016	28-07-2021	5.08	10	0.095	3,57,273	67,895	0%	₹ 3,57,273	₹ 1,72,401	₹ 1,84,872	20%	₹ 1,47,897
111	Conveyor	30-09-2016	28-07-2021	4.83	10	0.095	9,87,250	2,11,152	0%	₹ 9,87,250	₹ 4,52,756	₹ 5,34,494	20%	₹ 4,27,596
112	Aluminum Division	25-03-2017	28-07-2021	4.35	15	0.063	1,57,93,434	40,98,244	7%	₹ 1,68,98,974	₹ 46,50,536	₹ 1,22,48,438	20%	₹ 97,98,751
113	Aluminum Division	30-11-2017	28-07-2021	3.66	15	0.063	1,71,600	61,778	7%	₹ 1,83,612	₹ 42,564	₹ 1,41,048	20%	₹ 1,12,838
114	Aluminum Division	31-12-2017	28-07-2021	3.58	15	0.063	1,23,120	45,875	7%	₹ 1,31,738	₹ 29,831	₹ 1,01,908	20%	₹ 81,526
115	Aluminum Division	31-12-2017	28-07-2021	3.58	15	0.063	1,28,700	47,854	7%	₹ 1,37,709	₹ 31,183	₹ 1,06,526	20%	₹ 85,221
116	Aluminum Section 7 Ply I	14-10-2018	28-07-2021	2.79	15	0.063	87,49,019	20,05,703	4%	₹ 38,38,980	₹ 6,88,713	₹ 32,10,267	20%	₹ 25,88,213
117	Aluminum Section 7 Ply II	25-12-2018	28-07-2021	2.59	15	0.063	37,71,569	21,90,659	4%	₹ 39,22,432	₹ 6,43,852	₹ 32,78,580	20%	₹ 26,72,864
118	Electrical Installation (LED)	30-09-2013	28-07-2021	7.83	3	0.317	11,57,527	2,86,139	4%	₹ 12,03,828	₹ 39,84,544	₹ 60,191	20%	₹ 48,153
119	Electrical Installation (LED)	03-05-2014	28-07-2021	7.24	3	0.317	27,930	6,11,669	4%	₹ 6,36,136	₹ 13,91,888	₹ 31,807	20%	₹ 25,445
120	Electrical Installation (LED)	01-09-2014	28-07-2021	7.83	3	0.317	2,01,34,676	6,11,669	4%	₹ 2,15,44,104	₹ 1,06,83,908	₹ 1,08,60,196	20%	₹ 86,88,157
121	Electrical Installation	30-09-2013	28-07-2021	7.83	15	0.063	1,79,998	1,79,998	4%	₹ 1,87,198	₹ 84,940	₹ 1,02,258	20%	₹ 81,806
122	Electrical Installation	31-05-2014	28-07-2021	7.16	15	0.063	1,29,893	1,29,893	4%	₹ 1,35,088	₹ 60,592	₹ 74,496	20%	₹ 59,597
123	Electrical Installation	30-06-2014	28-07-2021	7.08	15	0.063	1,12,526	1,12,526	4%	₹ 1,17,131	₹ 51,908	₹ 75,224	20%	₹ 52,179
124	Electrical Installation	31-07-2014	28-07-2021	7.00	15	0.063	2,70,667	2,70,667	4%	₹ 2,81,494	₹ 1,23,233	₹ 1,58,261	20%	₹ 1,26,609
125	Electrical Installation	31-08-2014	28-07-2021	6.91	15	0.063	31,24,197	8,34,409	4%	₹ 32,49,165	₹ 14,05,509	₹ 18,43,656	20%	₹ 14,74,925
126	Electrical Installation	30-09-2014	28-07-2021	6.83	15	0.063	8,34,409	8,34,409	4%	₹ 8,67,785	₹ 3,70,715	₹ 4,97,071	20%	₹ 3,97,857
127	Electrical Installation	31-10-2014	28-07-2021	6.75	15	0.063	81,788	81,788	4%	₹ 85,039	₹ 35,886	₹ 49,153	20%	₹ 39,323
128	Electrical Installation	30-11-2014	28-07-2021	6.66	15	0.063	3,93,346	3,93,346	4%	₹ 4,09,080	₹ 1,70,428	₹ 2,38,653	20%	₹ 1,90,922
129	Electrical Installation	31-12-2014	28-07-2021	6.58	15	0.063	5,60,000	5,60,000	10%	₹ 6,16,000	₹ 2,53,319	₹ 3,62,681	20%	₹ 2,90,144
130	Electrical Installation	31-01-2015	28-07-2021	6.49	15	0.063	6,953	6,953	10%	₹ 7,648	₹ 3,108	₹ 4,540	20%	₹ 3,632
131	Electrical Installation	28-02-2015	28-07-2021	6.42	15	0.063	4,77,154	4,77,154	10%	₹ 4,69,869	₹ 1,88,415	₹ 2,81,454	20%	₹ 2,25,163
132	Electrical Installation	31-03-2015	28-07-2021	6.33	15	0.063	15,497	15,497	10%	₹ 17,047	₹ 6,815	₹ 10,232	20%	₹ 8,186
133	Electrical Installation	07-04-2015	28-07-2021	6.31	15	0.063	8,80,000	8,80,000	10%	₹ 9,68,000	₹ 3,48,356	₹ 6,19,644	20%	₹ 4,95,715
134	Electrical Installation	28-11-2015	28-07-2021	5.68	15	0.063	3,62,800	3,62,800	10%	₹ 3,98,080	₹ 1,42,579	₹ 2,56,501	20%	₹ 2,05,201
135	Electrical Installation	08-12-2015	28-07-2021	5.64	15	0.063	1,37,900	1,37,900	10%	₹ 1,51,690	₹ 53,852	₹ 97,838	20%	₹ 78,270
136	Electrical Installation	21-12-2015	28-07-2021	5.61	15	0.063	45,473	45,473	10%	₹ 47,252	₹ 14,705	₹ 32,547	20%	₹ 26,009
137	Electrical Installation	31-08-2016	28-07-2021	4.91	15	0.063	24,000	24,000	4%	₹ 24,960	₹ 2,761	₹ 17,199	20%	₹ 13,759
138	Electrical Installation	31-08-2016	28-07-2021	4.91	15	0.063	6,75,000	6,75,000	4%	₹ 7,42,500	₹ 1,74,057	₹ 5,68,443	20%	₹ 4,54,754
139	Electrical Installation	15-11-2017	28-07-2021	3.70	15	0.063	53,000	53,000	10%	₹ 58,300	₹ 14,749	₹ 43,551	20%	₹ 34,841
140	Electrical Installation	31-07-2017	28-07-2021	3.99	15	0.063	2,10,060	2,10,060	10%	₹ 2,31,066	₹ 1,21,882	₹ 59,185	20%	₹ 47,348
141	Acid Storage Tank	30-05-2013	28-07-2021	7.83	10	0.095	54,793	54,793	7%	₹ 57,780	₹ 3,85,590	₹ 1,92,210	20%	₹ 1,53,768
142	Acid Storage Tank	21-07-2014	28-07-2021	7.02	10	0.095	2,56,794	2,56,794	7%	₹ 2,67,066	₹ 1,98,460	₹ 68,405	20%	₹ 54,724
143	Air Compressor	30-09-2013	28-07-2021	7.83	10	0.095	13,653	13,653	4%	₹ 13,653	₹ 9,666	₹ 3,987	20%	₹ 3,190
144	Air Compressor	15-02-2014	28-07-2021	7.45	10	0.095	3,43,497	3,43,497	0%	₹ 3,43,497	₹ 2,78,603	₹ 64,894	20%	₹ 51,915
145	Air Compressor	30-09-2014	28-07-2021	6.83	8	0.119	12,44,114	12,44,114	0%	₹ 14,68,054	₹ 18,20,052	₹ 73,403	20%	₹ 58,722
146	Lab Equipments	30-05-2013	28-07-2021	7.83	6	0.158	1,66,583	1,66,583	18%	₹ 1,79,510	₹ 2,15,789	₹ 8,996	20%	₹ 7,196
147	Lab Equipments	01-01-2014	28-07-2021	7.58	6	0.158	1,50,833	1,50,833	8%	₹ 1,62,000	₹ 1,93,267	₹ 8,145	20%	₹ 6,516
148	Lab Equipments	31-01-2014	28-07-2021	7.49	6	0.158	22,857	22,857	8%	₹ 22,857	₹ 22,369	₹ 488	20%	₹ 391
149	Lab Equipments	25-05-2015	28-07-2021	6.18	6	0.158	2,40,000	2,40,000	0%	₹ 2,40,000	₹ 2,27,167	₹ 12,833	20%	₹ 10,266
150	Lab Equipments	07-08-2015	28-07-2021	5.98	6	0.158	6,18,000	6,18,000	0%	₹ 6,42,720	₹ 4,40,513	₹ 2,02,207	20%	₹ 1,61,766
151	Lab Equipments	31-03-2017	28-07-2021	4.33	6	0.158	1,91,994	1,91,994	4%	₹ 2,03,873	₹ 2,03,515	₹ 15,359	20%	₹ 12,287
152	Pumps	30-09-2013	28-07-2021	7.83	8	0.119	7,718	7,718	14%	₹ 8,490	₹ 7,351	₹ 1,098	20%	₹ 879
153	Pumps	31-03-2014	28-07-2021	7.33	8	0.119	17,619	17,619	10%	₹ 19,381	₹ 16,300	₹ 3,081	20%	₹ 2,465
154	Pumps	30-06-2014	28-07-2021	7.08	8	0.119	10,800	10,800	10%	₹ 11,880	₹ 9,674	₹ 2,206	20%	₹ 2,005
155	Pumps	20-09-2014	28-07-2021	6.86	8	0.119	11,584	11,584	10%	₹ 12,742	₹ 10,336	₹ 2,507	20%	₹ 2,005
156	Pumps	28-10-2014	28-07-2021	6.76	8	0.119	17,500	17,500	10%	₹ 18,550	₹ 13,289	₹ 5,261	20%	₹ 4,209
157	Pumps	18-07-2015	28-07-2021	6.03	8	0.119	5,936	5,936	6%	₹ 6,292	₹ 4,493	₹ 1,799	20%	₹ 1,439
158	Pumps	25-07-2015	28-07-2021	6.01	8	0.119	15,544	15,544	6%	₹ 16,477	₹ 11,520	₹ 4,957	20%	₹ 3,965
159	Pumps	09-09-2015	28-07-2021	5.89	8	0.119	15,544	15,544	6%	₹ 16,477	₹ 11,520	₹ 4,957	20%	₹ 3,965



S. No.	Description of Fixed Assets	Year of Purchase / Installation	Date of Valuation	Consumed Life (in years)	Economic Life (in years)	Rate of Depreciation	Gross Block	Net Block	Inflation	Reproduction Cost of the Machines	Total Depreciation	Depreciated Replacement Value	Obsolescence	Fair Value
160	Pumps	17-09-2015	28-07-2021	5.87	8	0.119	40,332		6%	42,752	29,779	12,973	20%	10,378
161	Pumps	27-09-2015	28-07-2021	5.84	8	0.119	11,400		6%	12,084	8,378	3,706	20%	2,985
162	Pumps	21-10-2015	28-07-2021	5.77	8	0.119	8,200		6%	8,692	5,958	2,734	20%	2,187
163	Pumps	09-11-2015	28-07-2021	5.73	8	0.119	8,900		6%	9,434	6,421	3,013	20%	2,410
164	Pumps	17-11-2015	28-07-2021	5.70	8	0.119	8,000		6%	8,480	5,739	2,741	20%	2,193
165	Pumps	30-11-2015	28-07-2021	5.69	8	0.119	13,352		6%	14,046	10,996	3,050	20%	2,446
166	Cooling Towers	30-09-2013	28-07-2021	7.83	15	0.063	4,79,983	29,477	17%	5,61,581	2,71,493	2,89,088	20%	2,26,470
167	Cooling Towers	30-06-2014	28-07-2021	7.08	15	0.063	600		14%	684	307	377	20%	302
168	Cooling Tower	30-06-2017	28-07-2021	4.08	15	0.063	1,55,000	46,169	4%	1,61,200	41,648	1,19,552	20%	95,641
169	Fire Fighting Instruments	30-09-2013	28-07-2021	7.83	15	0.063	51,684	3,167	18%	60,988	30,744	30,244	20%	24,595
170	Weightbridge	30-09-2013	28-07-2021	7.83	10	0.095	19,39,788		18%	22,88,950	17,02,665	5,86,285	20%	4,69,028
171	Weightbridge	27-11-2014	28-07-2021	6.67	10	0.095	74,000		8%	79,920	50,831	29,089	20%	23,415
172	Weightbridge	22-04-2015	28-07-2021	6.27	10	0.095	10,000	1,20,669	0%	10,000	4,042	3,234	20%	3,234
173	Weightbridge	11-11-2015	28-07-2021	5.72	10	0.095	20,000		0%	20,000	10,859	9,141	20%	7,313
174	Weightbridge	31-08-2016	28-07-2021	4.91	10	0.095	39,500	19,407	1%	39,895	18,607	21,288	20%	17,030
175	Electronic Weighing Machine	30-09-2013	28-07-2021	7.83	8	0.119	1,11,035	6,805	18%	1,31,021	1,21,828	9,194	20%	7,355
176	Electronic Weighing Machine	31-07-2017	28-07-2021	3.99	8	0.119	21,000	6,531	4%	22,840	10,360	11,480	20%	9,184
177	Electronic Weighing Machine	31-03-2018	28-07-2021	3.33	8	0.119	70,000	28,642	2%	71,400	28,224	43,176	20%	34,541
178	Pipe & Pipe Fittings	30-09-2013	28-07-2021	7.83	15	0.063	19,52,780	5,43,504	23%	24,01,920	11,91,133	12,10,787	20%	9,68,630
179	Pipe & Pipe Fittings	16-04-2014	28-07-2021	7.29	15	0.063	4,320		21%	5,327	2,413	2,915	20%	2,452
180	Foot Crane	30-09-2013	28-07-2021	7.83	15	0.063	35,68,012	2,18,660	13%	40,31,573	19,99,292	20,32,281	20%	16,35,825
181	Foot Crane	23-06-2015	28-07-2021	6.10	15	0.063	2,25,000	36,982	21%	2,71,895	1,05,066	1,66,829	20%	1,38,463
182	Foot Crane	26-06-2015	28-07-2021	6.09	15	0.063	2,38,500	28,719	21%	2,88,208	1,11,219	1,76,989	20%	1,41,591
183	Foot Crane	18-12-2015	28-07-2021	5.61	15	0.063	1,46,060	21,814	21%	1,76,501	62,752	1,13,749	20%	91,000
184	Foot Crane	15-03-2016	28-07-2021	5.37	15	0.063	11,06,000	1,81,275	23%	13,15,955	4,62,064	8,95,891	20%	7,16,713
185	Foot Crane	30-09-2016	28-07-2021	4.83	15	0.063	88,920	44,416	23%	1,09,177	33,379	75,798	20%	60,418
186	Foot Crane	06-01-2015	28-07-2021	6.56	15	0.063	9,50,000	3,15,237	21%	11,48,000	4,77,075	6,70,925	20%	5,36,740
187	Crane Support Structure	31-03-2019	28-07-2021	2.33	15	0.063	5,28,50,418	3,38,94,009	1%	5,35,97,420	79,05,008	4,56,92,413	20%	3,85,13,900
188	Effluent Treatment Plant	30-09-2013	28-07-2021	7.83	15	0.063	26,83,882		18%	31,66,981	15,70,533	15,96,448	20%	12,77,158
189	Effluent Treatment Plant	31-12-2013	28-07-2021	7.98	15	0.063	35,497		18%	41,887	20,103	21,783	20%	17,427
190	Effluent Treatment Plant	31-01-2014	28-07-2021	7.98	15	0.063	6,57,358	2,19,528	8%	7,09,946	3,36,917	3,73,030	20%	2,96,424
191	Effluent Treatment Plant	31-02-2015	28-07-2021	6.49	15	0.063	37,752		0%	37,752	15,525	22,227	20%	17,782
192	Effluent Treatment Plant	30-09-2014	28-07-2021	6.83	15	0.063	37,100		8%	40,068	17,332	22,736	20%	18,188
193	Effluent Treatment Plant	25-07-2016	28-07-2021	5.01	15	0.063	2,90,677	57,122	1%	2,93,584	93,172	2,00,412	20%	1,60,329
194	Effluent Treatment Plant	31-05-2016	28-07-2021	5.16	15	0.063	4,29,000	78,190	1%	4,33,290	1,41,644	2,91,646	20%	2,33,317
195	Effluent Treatment Plant	30-06-2016	28-07-2021	5.08	15	0.063	2,83,000	51,780	1%	2,85,830	91,951	1,93,879	20%	1,55,103
196	Effluent Treatment Plant	31-07-2016	28-07-2021	4.99	15	0.063	17,500	3,465	1%	17,675	5,591	12,084	20%	9,667
197	Water Circulation Systems	30-09-2013	28-07-2021	7.83	15	0.063	35,73,817	2,26,642	18%	42,17,104	20,51,298	21,25,805	20%	17,00,644
198	Water Circulation Systems	01-03-2014	28-07-2021	7.49	15	0.063	1,24,846		8%	1,34,833	63,964	70,869	20%	56,695
199	Water Pipelines	30-09-2013	28-07-2021	7.83	15	0.063	1,01,002	28,030	23%	1,24,233	61,608	62,634	20%	50,100
200	Water Softening Plants	30-09-2013	28-07-2021	7.83	6	0.158	1,34,996	8,273	18%	1,59,295	1,57,490	7,965	20%	6,972
201	Semi Gantry Crane	30-09-2013	28-07-2021	7.83	15	0.063	32,56,864	7,28,905	13%	36,80,000	18,24,944	18,55,056	20%	14,84,045
202	Semi Gantry Crane	01-02-2014	28-07-2021	7.49	15	0.063	4,79,857		9%	5,23,646	2,48,414	2,75,232	20%	2,20,186
203	Semi Gantry Crane	28-03-2017	28-07-2021	4.41	15	0.063	10,71,000	5,79,021	19%	12,70,153	3,55,051	2,95,102	20%	2,32,081
204	Semi Gantry Crane	30-09-2014	28-07-2021	6.83	15	0.063	25,68,066	2,78,448	9%	28,02,414	12,12,255	15,90,159	20%	12,72,127
205	Strapping Machines	03-02-2014	28-07-2021	7.48	15	0.063	31,424		8%	33,424	14,896	16,527	20%	13,222
206	Slotted Angle Rack	30-09-2013	28-07-2021	7.83	10	0.095	1,27,395	7,805	8%	1,37,543	1,02,313	35,230	20%	28,184
207	DG Set	19-07-2014	28-07-2021	7.05	10	0.095	22,40,344	1,77,788	0%	22,40,344	14,96,243	7,44,101	20%	5,95,281
208	LPG Bank	30-09-2014	28-07-2021	6.83	15	0.063	14,32,578	1,24,717	7%	15,32,850	6,63,077	8,69,773	20%	6,95,825
209	Tools & Tackles	31-03-2013	28-07-2021	6.33	5	0.190	4,93,635	52,451	0%	4,93,635	5,93,624	34,681	20%	34,681
210	Scrap Reclamation	31-03-2017	28-07-2021	4.33	5	0.190	1,18,052	1,18,052	4%	1,23,600	1,83,903	39,897	20%	31,757
211	Tower Extension	30-09-2013	28-07-2021	7.83	15	0.063	84,903	5,203	0%	84,903	42,104	42,799	20%	34,239
212	Electric Host (TTR)	30-11-2016	28-07-2021	4.66	10	0.095	42,000	21,677	6%	44,520	19,710	24,810	20%	19,848



S. No.	Description of Fixed Assets	Year of Purchase / Installation	Date of Valuation	Consumed Life (in years)	Economic Life (in years)	Rate of Depreciation	Gross Block	Net Block	Inflation	Reproduction Cost of the Machines	Total Depreciation	Depreciated Replacement Value	Obsolescence	Fair Value
213	Electric Hoist (2Tun) Fortlift	30-11-2016	28-07-2021	4.66	10	0.095	₹ 52,000	₹ 26,838	6%	₹ 55,120	₹ 24,403	₹ 30,717	20%	₹ 24,574
214	Battery Operated Hoister	31-03-2017	28-07-2021	4.33	8	0.119	₹ 7,26,555	₹ 3,98,937	5%	₹ 7,62,883	₹ 3,92,153	₹ 3,70,730	20%	₹ 2,96,584
215	Battery Operated Hoister	30-09-2014	28-07-2021	6.83	8	0.119	₹ 4,49,600	₹ 48,749	8%	₹ 4,50,368	₹ 3,91,834	₹ 91,734	20%	₹ 73,387
216	Battery Operated Hoister	31-01-2015	28-07-2021	6.49	8	0.119	₹ 5,00,368	₹ 62,339	0%	₹ 5,00,368	₹ 3,65,815	₹ 1,14,553	20%	₹ 91,643
217	7 PLY 3	01-07-2018	28-07-2021	3.08	15	0.063	₹ 32,84,290	₹ 15,37,516	4%	₹ 34,15,661	₹ 6,65,570	₹ 27,50,091	20%	₹ 22,00,073
218	7 PLY 5	01-12-2018	28-07-2021	2.66	15	0.063	₹ 2,02,348	₹ 1,14,439	4%	₹ 2,10,442	₹ 35,420	₹ 1,75,022	20%	₹ 1,40,018
219	Bobbin DIN 1120-4PC	05-Apr-19	28-07-2021	2.32	8	0.119	₹ 2,48,000	₹ 1,60,176	0%	₹ 2,48,000	₹ 68,179	₹ 1,79,821	20%	₹ 1,43,857
220	Belt Welding Machine - 2 PC	05-Apr-19	28-07-2021	2.32	8	0.119	₹ 58,000	₹ 37,460	0%	₹ 58,000	₹ 15,945	₹ 42,055	20%	₹ 33,644
221	Belt Welding Machine - 2 PC	05-Apr-19	28-07-2021	2.32	8	0.119	₹ 42,000	₹ 27,117	0%	₹ 42,000	₹ 11,546	₹ 30,454	20%	₹ 24,363
222	Cold Pressure Butt Welding Machine 3 PC	05-Apr-19	28-07-2021	2.32	8	0.119	₹ 1,56,650	₹ 1,01,175	0%	₹ 1,56,650	₹ 43,065	₹ 1,13,585	20%	₹ 90,868
223	Aluminum 37 Strand	20-Apr-19	28-07-2021	2.27	10	0.095	₹ 84,93,888	₹ 56,10,583	0%	₹ 84,93,888	₹ 18,34,913	₹ 66,58,976	20%	₹ 53,77,181
224	Phosphate tank	15-Jun-19	28-07-2021	2.12	10	0.095	₹ 3,30,000	₹ 2,36,058	0%	₹ 3,30,000	₹ 66,478	₹ 2,63,521	20%	₹ 2,10,817
225	Electronic Weighing Scale	20-Jun-19	28-07-2021	2.11	8	0.119	₹ 35,000	₹ 25,208	0%	₹ 35,000	₹ 8,757	₹ 26,243	20%	₹ 20,995
226	Electronic Weighing Scale	20-Jun-19	28-07-2021	2.11	8	0.119	₹ 35,000	₹ 25,208	0%	₹ 35,000	₹ 8,757	₹ 26,243	20%	₹ 20,995
227	Lighting work done on Crane Support Structure	20-Jun-19	28-07-2021	2.11	15	0.063	₹ 34,67,326	₹ 10,56,794	0%	₹ 34,67,326	₹ 1,95,791	₹ 12,71,535	20%	₹ 10,17,228
228	Bobbin DIN 1250-8 PC	02-Jul-19	28-07-2021	2.07	8	0.119	₹ 3,44,000	₹ 2,51,793	0%	₹ 3,44,000	₹ 84,722	₹ 2,59,278	20%	₹ 2,07,423
229	Aluminum 7 Ply	20-Jul-19	28-07-2021	2.07	15	0.063	₹ 1,80,091	₹ 1,34,990	6%	₹ 1,90,896	₹ 24,478	₹ 1,66,418	20%	₹ 1,33,134
230	spooling machine	02-Aug-19	28-07-2021	1.99	15	0.063	₹ 1,50,000	₹ 1,14,342	6%	₹ 1,59,000	₹ 20,030	₹ 1,38,970	20%	₹ 1,13,176
231	spooling machine	02-Aug-19	28-07-2021	1.99	15	0.063	₹ 1,50,000	₹ 1,14,342	6%	₹ 1,59,000	₹ 20,030	₹ 1,38,970	20%	₹ 1,13,176
232	Bobbin DIN 130-20 PC	02-Aug-19	28-07-2021	1.99	8	0.119	₹ 1,07,460	₹ 81,915	0%	₹ 1,07,460	₹ 25,382	₹ 82,078	20%	₹ 65,663
233	Cooling Tower	25-Aug-19	28-07-2021	1.93	15	0.063	₹ 2,61,050	₹ 2,04,867	0%	₹ 2,61,050	₹ 31,843	₹ 2,29,206	20%	₹ 1,83,365
234	Cooling Tower	25-Aug-19	28-07-2021	1.93	15	0.063	₹ 4,56,497	₹ 3,61,823	0%	₹ 4,56,497	₹ 55,051	₹ 4,01,446	20%	₹ 3,21,157
235	Nitrogen compressor	02-Sep-19	28-07-2021	1.90	15	0.095	₹ 2,11,667	₹ 1,81,022	0%	₹ 2,11,667	₹ 34,763	₹ 1,76,905	20%	₹ 1,41,534
236	Lathe Machine	19-Nov-19	28-07-2021	1.69	10	0.095	₹ 1,64,690	₹ 1,43,101	0%	₹ 1,64,690	₹ 36,447	₹ 1,28,242	20%	₹ 1,02,594
237	Wire brushing Machine	02-Dec-19	28-07-2021	1.65	10	0.095	₹ 2,55,000	₹ 2,24,816	6%	₹ 2,70,300	₹ 42,493	₹ 2,27,807	20%	₹ 1,82,246
238	Wire Printer	05-Dec-19	28-07-2021	1.65	10	0.095	₹ 1,62,000	₹ 1,43,300	6%	₹ 1,71,720	₹ 26,861	₹ 1,44,859	20%	₹ 1,15,867
239	Motor & Civil Work for Tank extension-Hill in ETP	22-Dec-19	28-07-2021	1.60	8	0.119	₹ 3,56,823	₹ 3,21,567	0%	₹ 3,56,823	₹ 67,796	₹ 2,89,027	20%	₹ 2,31,221
240	Additional Work in CSS	26-Dec-19	28-07-2021	1.59	15	0.063	₹ 27,49,526	₹ 34,88,619	0%	₹ 27,49,526	₹ 2,76,710	₹ 24,72,815	20%	₹ 19,78,252
241	Electronic Weighing Scale and Safety cage wheel	18-Jan-20	28-07-2021	1.53	8	0.119	₹ 1,75,290	₹ 1,62,600	0%	₹ 1,75,290	₹ 31,765	₹ 1,43,525	20%	₹ 1,14,820
242	Thermopack	20-Feb-20	28-07-2021	1.44	5	0.150	₹ 1,05,316	₹ 1,01,092	0%	₹ 1,05,316	₹ 28,727	₹ 76,589	20%	₹ 61,271
243	Additional Work in CSS	10-Mar-20	28-07-2021	1.38	15	0.063	₹ 42,16,513	₹ 41,25,766	0%	₹ 42,16,513	₹ 3,69,474	₹ 38,47,038	20%	₹ 30,77,631
244	B3 Compressor	12-Mar-20	28-07-2021	1.38	10	0.095	₹ 4,49,370	₹ 4,40,578	0%	₹ 4,49,370	₹ 58,831	₹ 3,90,540	20%	₹ 3,12,432
245	R/O panel for Strand Pickling PLC	18-Mar-20	28-07-2021	1.36	15	0.063	₹ 1,24,132	₹ 1,22,432	0%	₹ 1,24,132	₹ 10,705	₹ 1,13,427	20%	₹ 90,742
246	Wire Drawing Machine 13 blocker	20-Mar-20	28-07-2021	1.36	15	0.063	₹ 1,39,27,509	₹ 1,37,64,012	0%	₹ 1,39,27,509	₹ 11,96,239	₹ 1,27,31,270	20%	₹ 1,01,85,018
247	Additional Work in CSS	01-08-2019	28-07-2021	1.99	15	0.063	₹ 1,70,000	₹ 1,40,658	0%	₹ 1,70,000	₹ 21,445	₹ 1,48,555	20%	₹ 1,18,844
248	Electrical installation in works place	25-09-2019	28-07-2021	1.84	15	0.063	₹ 3,39,817	₹ 2,94,386	5%	₹ 3,56,808	₹ 41,605	₹ 3,15,204	20%	₹ 2,52,163
249	Air Circuit Breaker	10-12-2019	28-07-2021	1.63	10	0.095	₹ 6,30,000	₹ 5,79,642	0%	₹ 6,30,000	₹ 97,728	₹ 5,32,272	20%	₹ 4,25,818
250	Electrical installation in Panel room	10-12-2019	28-07-2021	1.63	15	0.063	₹ 2,20,503	₹ 2,02,878	5%	₹ 2,31,529	₹ 28,944	₹ 2,02,585	20%	₹ 1,66,068
251	Electrical installation in POG 7	18-03-2020	28-07-2021	1.36	15	0.063	₹ 6,29,653	₹ 6,23,417	0%	₹ 6,29,653	₹ 54,300	₹ 5,75,353	20%	₹ 4,60,282
TOTAL														₹ 24,26,12,894

