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Dated: 07.06.2021

PROJECT FIXED ASSET VALUATION REPORT OF INTEGRATED CEMENT PLANT

SITUATED AT

KJS CEMENT (I) LIMITED, RAJNAGAR, REWA ROAD, MAIHAR, DISTRICT-
SATNA, MADHYA PRADESH

OWNER/S



A/C: M/S. KJS CEMENT (I) LIMITED

■ Corporate Valuers

■ Business/ Enterprise/ Equity Valuations

■ Lender's Independent Engineer (LIE)

■ Techno Economic Viability Consultants (TEV)

■ Agency for Specialized Account Mentoring (ASM)

■ Project Techno-Financial Advisors

■ Chartered Engineers

■ Industry/ Trade Rehabilitation Consultants

■ NPA Management

■ Panel Valuer & Techno Economic Consultants for PSU

Banks FILE NO.: RKA/FY21-22/VIS-PL-40-Q-11

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Part G: R.K Associates Important Notes and Enclosure: 1-Valuer's Remarks are integral part of this report and Value assessment is subject to both of these sections. Reader of the report is advised to read all the points mentioned in these sections carefully.

Number of Pages in the Report	Without Enclosures	49
	With Enclosures	
Engineering Team worked on the report	SURVEYED BY: Sachin Agrahari- Manager	
	PREPARED BY: Project Engineering Team	
	REVIEWED BY: HOD Valuations	



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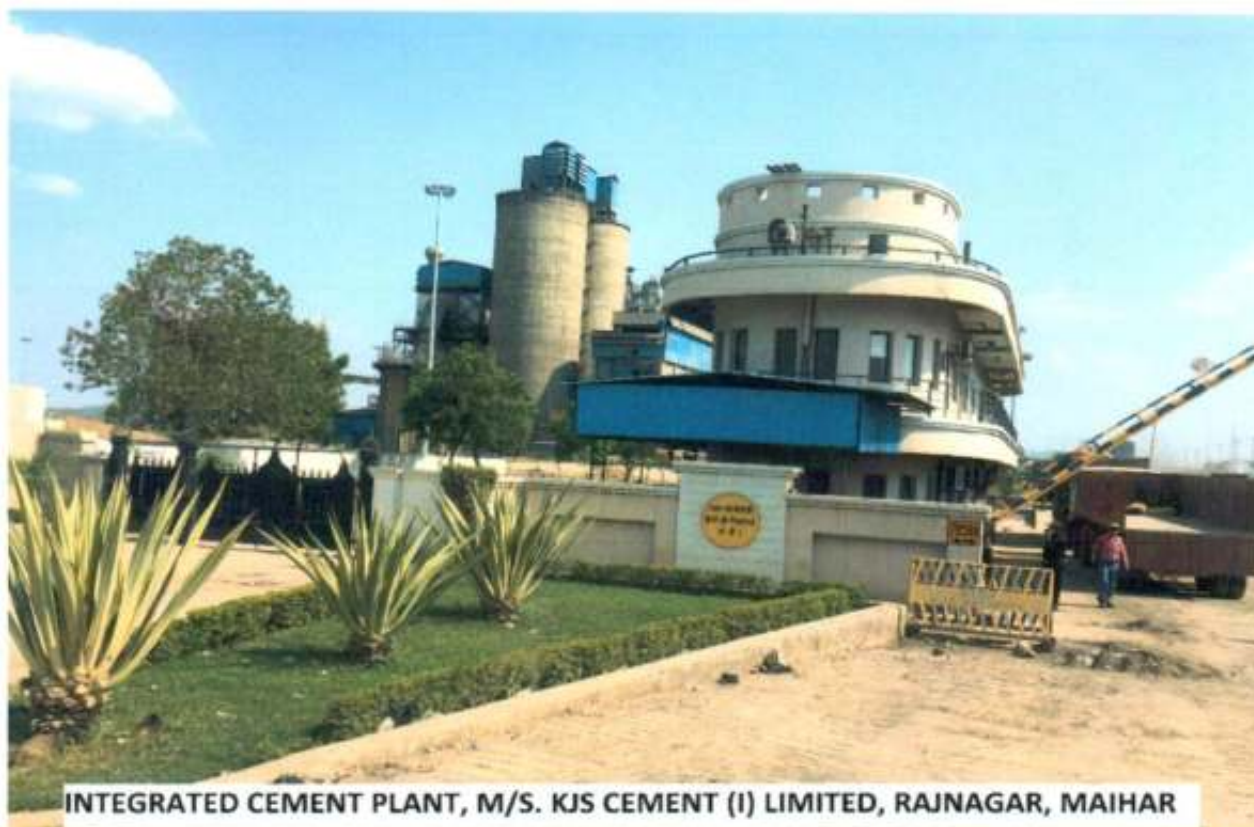


PART A

INTRODUCTION

1. NAME OF THE PROJECT

This is a Detailed Fixed Asset Valuation of 2.25 MTPA Integrated Cement plant set up by M/s. KJS Cement (I) Limited (a group company of KJS Group) located at Raj Nagar, Rewa Road, Maihar, District- Satna, Madhya Pradesh.



INTEGRATED CEMENT PLANT, M/S. KJS CEMENT (I) LIMITED, RAJNAGAR, MAIHAR

2. BRIEF DESCRIPTION OF THE PROJECT

This Valuation report is prepared only for 2.25 MTPA Integrated Cement Plant along with its associated facilities like Clinker Unit, Grinding Unit, Captive Thermal Power Plant, Packing Plant, Trucker Tipper, Switch Yard, Clinker Silo Tank, Water Treatment Plant, Fly Ash Silo & etc. set up by **M/s. KJS Cement (I) Limited**.

This is a Project Fixed Asset Valuation report and comprises of Land & Building, Plant & Machinery and other miscellaneous assets Valuation of the Integrated Cement plant located at the aforesaid address on as-is-where basis. Details of Land & Building and Plant & Machinery are enumerated in different section of this report.



Note: As per the scope of work, this Valuation report is prepared for the industrial land, Building, Plant & Machinery of the plant and the Valuation of mine has not been done by us since it is out of scope of our Valuation work.

The subject project site is strategically chosen for the development of Cement plant due to the abundance availability of lime stone mine in close vicinity of plant. Maihar is a town and a municipality in Satna district in the Indian state of Madhya Pradesh and is at a distance of around 4 km from Maihar town Maharashtra which is well connected with National Highway and railway line. Therefore, the transportation of raw material and finished good is easy from other state to plant. The nearest major railway station is Maihar at a distance of 05 km from the Project site. The nearest airport is Khajuraho Airport which is about 135 km from the Project site. The project has an independent approach road from the main National Highway i.e. NH-30. The construction of dedicated railway siding system for import of coal and other raw material is proposed from Maihar to Plant site and since land for the same is also purchased by the company.





Project Cost

As per the information available on LIE report, the total approved project cost for the project is 1044.41 Cr. The breakup of project cost are as follow-up:

Table: 1

S. No	Particulars	Approved Project Cost (In INR in Cr.)
1.	Land and Site Development	30.54
2.	Building- Other Civil Structure	134.75
3.	Plant and Machinery	559.65
4.	Captive Power Plant 25 MW	92.00
5.	Technical Know How/ Consultancy Charges	8.00
6.	Expenses on Training	0.50
7.	Interest during construction	78.75
8.	Miscellaneous Fixed Assets	65.04
9.	Preliminary & Pre-operative Expenses	7.95
10.	Contingencies @5%	42.28
11.	Margin Money for working capital	19.95

12.	Margin Money for Bank Guarantee	5.00
Total		Rs.1044.41/-

Source: Copy of LIE report

Land Requirement

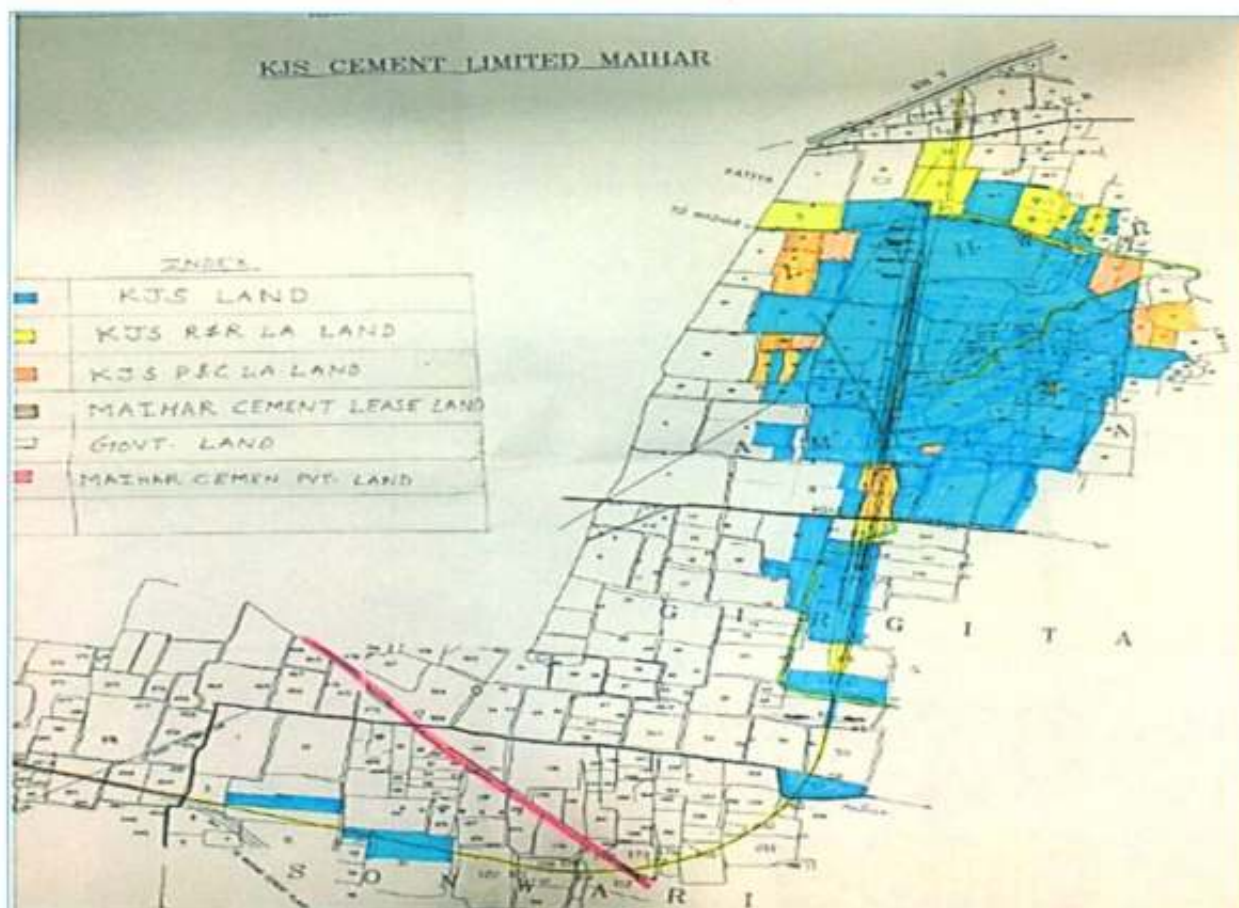
For the purpose of setting up the Project, KJS has acquired a total of 849.799 acres (343.909 Hect.) of the land for the Project in different villages namely Amilia Khurd, Lakhwar, Sonwari, Girgita, Lakhanpur, Bhatia, Barahiya, Pahadi, Beldara, Bhadanpur South Patti, Piparhat, Deori, Goriaya and Barkula. **Out of 849.799 Acres of total land area, 610.776 acres (247.178 Hect.) is Limestone Mine area which is not considered in this Valuation Report. So effective total land area is 238.079 acres (96.38 Hect.) as plant & Colony Land.** The extant of land area is appropriate for the subject project and for the future extension.

The detailed break-up of the total land acquired/purchased by KJS is given below:

Table: 2

LAND AREA STATEMENT OF M/S. KJS CEMENT (I) LIMITED, MAIHAR, MASHYA PRADESH		
LAND DETAILS PLANT, COLONY & MINES (IN HECTARE) AS ON 12.12.2018		
S. No.	Name of Village	Purchased Land
1	AMILIA KHURD	113.845
2	LAKHWAR	40.996
3	SONWARI	3.153
4	GIRGITA	75.982
5	LAKHANPUR	0
6	BHATIA	70.744
7	BARAHIYA	5.37
8	PAHADI	6.908
9	BELDARA	0.442
10	BHADANPUR SOUTH PATTI	6.324
11	PIPARHAT	1.443
12	DEORI	5.704
13	GORAIYA	6.371
14	BARKULA	6.627
15	KATIA KALA	0
16	MAIHAR	0
TOTAL (Ha.)		343.909
TOTAL (Acres)		849.799

Source: Information provided by the company



As per the copy of Mortgage Deed and declaration provided by the company, the company has hypothecated only plant land to the lender i.e. 182.95 acres (74.467 Hect.) and two alternative security (i.e. 2.20 Acres and 1.50 acres of land). As per the information provided by the company official, the alternative security has been given against the 24.70 acres (9.82 hectare) of land and all these land parcels has been acquired under land acquisition act and not subject not mortgage and all these land parcels are lying inside the plant. Therefore, company has provided two property of their promoter as alternative security.

As per the information provided by the company, they have purchased around 22.31 hectares (55.10 Acres) of land parcel for development of residential colony next to the plant. However, for the Valuation assessment we have not taken the Colony land since it is not subject to mortgage with lender as per the information supplied by the lead banker. Therefore, for the Valuation assessment, we have taken only plant land area i.e. **74.467 Hectares (182.95 acres) only**.

Building and Civil Work

KJS Cement (I) Limited- Maihar is subdivided into various sections such as Clinker Unit, Clinker Silo, Gypsum & pond Ash Storage Shed, Fly Ash Unloading Area, Cement Silo, Packing Area,

Captive Thermal Power Plant, Canteen, Workshop, Store, Switch Yard, Transport & Dispatch Office, Residential Colony and etc.

Table: 3

SUMMARY OF COVER AREA OF M/S. KJS CEMENT (I) LIMITED, MAIHAR, MADHYA PRADESH		
Sr. No.	Asset Description	Covered Area (In per sq.ft.)
1	Plant Carpet Area	255216
2	Shed Covered area	248152
3	Road, Drain & Garden Area	563279
4	Residential Colony	144802
Total		6606095

Plant is distributed into different buildings as per their utility. These mainly comprises of Industrial Structures consisting of massive steel structural members embedded in RCC base and covered by Industrial heavy duty corrugated steel sheets. Buildings of the Plant are constructed using various construction practices like GI shed mounted and cladded on prefabricated steel Structure & RCC Structures. Structures of Administration & Official Blocks is constructed of RCC framed Structures. Office blocks and electrical control room are Air conditioned. Firefighting system is installed in the various Buildings. Year of construction, type of construction, and Physical condition of various buildings are mentioned in the Building and Civil Work valuation Section "Part-B" of the report.

Major Facilities Existing In KJS Cement (I) Limited- Maihar

As per the information provided by the company official, the subject plant is comprised of three facilities i.e.

1. 2.20 MTPA Cement Clinker Manufacturing Plant
2. 2.25 MTPA Cement Grinding Plant (The expansion of Grinding unit for additional 1.25 MTPA is under construction)
3. 27 MW Captive Thermal Power Plant
4. Packing Plant

Major Contractors

The project company has executed the project in technical collaboration with FI Smidth Pvt. Ltd. of Denmark & Loesche India Pvt. Ltd. of Germany leaders in cement technology, to produce cement at par with international standards.

Table: 4

LIST OF MAJOR EQUIPMENTS SUPPLIER		
S. No.	Supplier's Name	Equipment Description
1	Loesche India Pvt. Ltd.	Coal Mill, Raw Mill & Clinker Mill
2	FLS midth Pvt. Ltd.	Pyro Processing Sys
3	Takraf India Pvt. Ltd.	Stacker & Reclaimer
4	BHEL	HT Motors
5	L&T	Limestone & Coal Crusher
6	Sanghvi Engineering	Fly Ash Silo and Cement Silo
7	EEL	Packing Plant
8	SKG Refractories	Refractories - Supply
9	Shree Conveyors	Belt Conveyor
10	Advanced Ventilation	Air Conditioning Sys
11	APC Air Sys	Pressurization & Ventilation Sys
12	Adage Automation	Gas Analyzer
13	Rieco Industries	Bag Filters
14	Scheneck Process	Weigh Feeder
15	ECE Industries Ltd.	PH Lift
16	Ion Exchange I Ltd.	Water Softening Plant
17	ELGI Equipments	Compressors & Air Dryers
18	Spectris PTE Ltd.	X-Ray Analyser (Euros)
19	Caterpillar	Dozers & Excavators
20	Thermax Ltd	CPP (Supply)
21	Siemens Ltd.	Electrical Sys - Supply C&I
22	TCL	C&I Cables
23	UCL	HT Cables
24	Kailash Construction	132KV line
25	Cords Cable Industries Ltd.	LT Cables
26	Jackson Ltd.	DG Sets
Source: Information provided by the company Management		

The scope of work included design, engineering, manufacture, assembly, testing, packing and forwarding, supply, transportation, arrangement of comprehensive insurance, erection, testing, pre-commissioning and commissioning, conducting performance and guarantee test along with its auxiliaries, station control and instrumentation, auxiliary boiler and commissioning spares for this Plant.

Water Requirement



The total water requirement of the cement plant and power plant is about 1400 m³ per day. An Air Cooled Condenser System is installed at the power plant to reduce the water usage in the power plant. The entire water requirement is satisfied by the bore -wells and the rainwater harvested in the captive mine fields near to the plant.

Power requirement

The maximum estimated power requirement for the subject cement unit is around 35 MW at 100% capacity utilization and company already installed a 27 MW captive coal based power plant in the plant premises and the rest power is being sourced from 132 KV electric substation of Madhya Pradesh Poorv Kshetra Vidyut Vitaran Company Limited (MPPKVVCL), Jabalpur and also company has installed 3 x1500 KVA DG set as stand by for emergency power supply.

Raw Material Requirement

Major raw materials required in this Industry are Lime Stone, Iron Ore, Fly Ash, Gypsum, Calcium Carbonate, Coal, Diesel & etc. These Raw Materials are sourced from the following location:

- a. **Lime Stone:** The captive lime stone mines of the Company are located just adjacent to the manufacturing facility of the Company, towards the eastern end of the manufacturing facility. The total prospected reserves of these mines is as 80 million tons.
- b. **Iron Ore:** As per the information provided by the company official, they have procured the iron ore from the vicinity of 100 Kms.
- c. **Fly Ash:** Around 275-300 Tons of usable fly ash from the Captive Power Plant itself and the rest required procured from the companies, Hindalco, Renuagar, Mahan, Moser Baer Anuppur, Orient paper mills Shahdol, NTPC Shaktinagar. At present it has been transported through road via truck dumpers from the plant.
- d. **Gypsum:** The imported Gypsum is being sourced from Bhutan, Iran and Oman origin through Indian importers.
- e. **Coal:** The Company is procuring the coal from Chirmiri and Shadol coal fields of South Eastern Coalfields Limited (SECL) in Madhya Pradesh (M.P) and Northern Coalfields Limited (NCL). These coal fields are located at a distance of about 250 Km from the plant site. The coal is transported to plant site by train and road transport



Production

The company has implemented the project for catering the western market and prepared two type of cement product by using latest technology:

- a. **Portland Pozzolana Cement (PPC):** Portland Pozzolana Cement is prepared by a fully-automated, dry manufacturing process using state of the art technology under strict quality assurance at all stages of manufacturing with the help of the "ROBOTIC (POLAB)" system. PPC is manufactured by inter-grinding well-burnt OPC Clinker with gypsum and pozzolanic materials like power-station fly ash or silicious earths.
- b. **Clinker:** The Company has prepared clinker by using Lime Stone, Iron Ore and all these raw minerals heating a homogeneous mixture of raw materials in a rotary kiln at high temperature.

Status of Plant during Site Survey

Our engineering team has visited the project site from May 28th & 29th, 2021. During the site visit, the subject project was well maintained by the company and Clinker, CPP is in operation and Grinding units is put on rest due to the surplus of finished product. However, Packing units was also in operation.

Table: 5

INSTALLED AND UTILIZATION OF CAPACITY							
	Unit	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Clinker capacity	MT	15 lacs	16.50 lacs	16.50 lacs	18.66 Lacs	19.45 Lacs	18.68 Lacs
Clinker production	MT	12.11 lacs	13.97 Lacs	14.98 Lacs	18.52 Lacs	17.53 Lacs	16.74 Lacs
Capacity Utilization	%	80.73	84.71	90.79	99.24	90.13	89.61
Cement capacity	MT	22.50 Lacs	22.50 Lacs	22.50 Lacs	22.50 Lacs	21.88 Lacs	21.08 Lacs
Capacity production	MT	9.17 Lacs	12.61 Lacs	15.90 Lacs	19.76 Lacs	19.57 Lacs	19.04 Lacs
Capacity Utilization	%	40.75	56.04	70.88	87.87	89.42	81.55

The overall condition of the plant was observed in good condition and company has taken care the plant by deputing number of skilled resources.

The USP of this Plant is that it is located just beside the Limestone mine and other Raw Minerals is also available in within the vicinity of 250 Km of plant and plant has good connectivity with road transport.

3. TYPE OF REPORT: Project Fixed Asset Valuation.



4. PURPOSE OF THE REPORT: To assess & determine current Fair Market Value, Realizable Value & Distress Value of the Assets of the Project for facilitating lenders on credit decision.

5. SCOPE OF THE REPORT: To assess and determine Fair Market Valuation of the Assets of Cement Grinding Unit set up by M/s KJS Cement (I) Limited (KJSCL) at Maihar, Satna- District of Madhya Pradesh covering following points:

- Valuation of Land and building.
- Valuation of the Plant & Machinery of the Integrated Industry.
- Valuation of other fixed assets of the Project.

- a. *This is just the fixed asset valuation of the project based on the cost & market approach methodologies considering the utility of the asset for the business & the company as on-going concern basis. This Valuation shall not be construed as the transactional value of the Project which may be determined through Enterprise/ Business Valuation based on Income approach methodologies.*
- b. *This report only contains general assessment & opinion on the Depreciated market value of the assets of the project found on as-is-where basis on site for which the Bank/client 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.*

6. DOCUMENTS/DATA REFERRED:

- Copy of Sale Deed of the land
- Copy of Mortgage Deed
- Copy of TEV Report Dated March 26th, 2016 prepared by Dun & Bradstreet
- Copy of Plant Layout Plan
- Details of Buildings as per the Building Sheet provided to the Company
- Fixed Asset Register as on 31.03.2021
- Copies of Approvals and NOC's from various Government agencies and departments
- Copy of latest LE Report for period ending 31.07.2012 prepared by Serval Krishna Engineering P. Ltd.
- Process Flow Chart
- List of Major Plant & Machinery Supplied from contractor
- Cement Plant references available in public domain



PART B

PNB FORMAT OF LAND & BUILDING VALUATION

Name & Address of Branch	Punjab National Bank, Large Corporate Branch, Bhopal
Name of Customer (s)/ Borrower Unit	M/s KJS Cement (I) Limited

S.NO.	PARTICULARS	CONTENT
I.	INTRODUCTION	
1.	Name of Valuer	R.K. Associates Valuers & Techno Engineering Consultants Pvt. Ltd.
2.	Date of inspection	28 May 2021 & 29 May 2021
	Date of Valuation	7 June 2021
3.	Purpose of Valuation	Periodic Re-valuation
4.	Name of Property Owner/s	M/s KJS Cement (I) Limited
5.	Name of Bank/Fl	Punjab National Bank, Large Corporate Branch, Bhopal
6.	Name of Developer of the Property	Indigenous and EPC Contractors
7.	Whether occupied by the owner / tenant? If occupied by tenant, since how long?	M/s. KJS Cement (I) Limited
II.	PHYSICAL CHARACTERISTICS OF THE ASSET	
	<p>Brief description of the Property under Valuation: This is a Detailed Fixed Asset Valuation of 2.25 MTPA cement unit set up by M/s. KJS Cement (I) Limited at Raj Nagar, Village- Lakhwar & Amilia, Tehsil- Maihar, District- Satna, Madhya Pradesh.</p> <p>The subject project was in operation since March- 2012 and the Major finished product from this project are Portland Pozzolana Cement (PPC) and Clinker.</p> <p>Other Project details are already described in 'Brief description of the Project' under Part-A Introduction section.</p> <p>For the purpose of setting up the Project, KJS has acquired a total of 849.799 acres (343.909 Hect.) of the land for the Project in different villages namely Amilia Khurd, Lakhwar, Sonwari, Girgita, Lakhanpur, Bhatia, Barahiya, Pahadi, Beldara, Bhadanpur South Patti, Piparhat, Deori, Goriaya and Barkula. Out of 849.799 Acres of total land area, 610.776 acres (247.178 Hect.) is Limestone Mine area which is not considered in this Valuation Report. So effective total land area is 238.079 acres (96.38 Hect.) as plant & Colony Land. The total extant of land area is appropriate for the subject project and for the future extension.</p> <p>As per the information provided by the company, they have purchased around 55.129 Acres</p>	

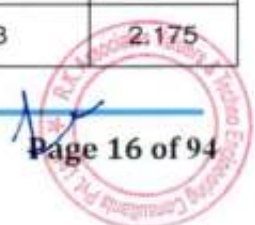
	(22.31 hectares) of land parcel for development of residential colony next to the plant. However, for the Valuation assessment we have not taken the Colony land since it is not subject to mortgage with lender as per the information supplied by the lead banker. Therefore, for the Valuation assessment, we have taken only plant land area i.e. 74.467 Hectares (182.95 acres) only.	
1.	Location of the property in the city	Rajnagar, Rewa Road, Village- Lakhwar & Amilia, Tehsil- Maihar, District- Satna, Madhya Pradesh.
	Plot No. / Survey No.	Details of land area Mortgage with lender is as follows:

S.No.	Previous Owner Detail	Registration No./Date	Village/Khasra No.	Area in Ha.
1	Ramkesh S/o Ramkunda Kurmi R/o Beldara	96/21-04-2011	Village Amilia- 22/2, 23, 64	1.49
2	Lalman Singh S/o Pranpat Kurmi R/o Beldara	2810/21-03-2011	Village Amilia- 52/2/G, 53/2/G, 65/1/G, 66/1/G	0.271
3	Brijwasi S/o Lala Kurmi R/o Beldara	900/ 26-07-2011	Village Lakhwar- 76/2, 77/2	1.845
4	Ramnarayan S/o Lala Kurmi R/o Beldara	2809/ 24-03-2011	Village Lakhwar- 76/1/Kh, 77/1/Kh	0.993
5	Jagat Singh S/o Ramgarib Kurmi R/o Beldara	95/21-04-2011	Village Lakhwar- 109/2/Kh/1	0.256
6	Kashi Prasad, Amritlal S/o Pranpat Kurmi R/o Beldara	97/21-04-2011	Village Amilia- 52/2/Gh, 53/2/Gh, 65/1/Gh, 66/1/Gh	0.542
7	Bhagwande S/o Chunwadiya Dheemar, Mannulal S/o Panchamlal Dheemar R/o Beldara	1480/19-10-2010	Village Amilia- 91/1	1.017
8	Devrati S/o Late Ganesh Prasad Kurmi, Kaushal Prashd S/o Ganesh Prasad R/o Beldara	2808/24-03-2011	Village Lakhwar- 76/1/K, 77/1/K	0.993
9	Natthu Kurmi S/o Beni Kurmi R/o Beldara	1536/23-07-2011	Village Lakhwar- 68/1	0.105
10	Ram mall S/o Ramrudra Kurmi R/o Beldara	405/04-06-2010	Village Amilia- 6/1/1/kh/1, 7/1/1/kh	0.836
11	Santosh bai W/o Late Tejbhan Kurmi, Jetendra, Bhupendra S/o Tejbhan Kurmi R/o Beldara	418/07-06-2010	Village Amilia- 19/3/ka/1, 20/3/ka/1	0.209
12	Ramesh S/o Mangaldeen Dheemar, Shanti D/o Mangaldeen Dheemar R/o Beldara	100/19-04-2010	Village Amilia-91/2	0.509
13	Shiyasaran S/o Bharosha Kurmi R/o Beldara	227/07-05-2010	Village Amilia- 10/1, 11/1	0.648

ASSET VALUATION REPORT

KJS CEMENT (I) LIMITED, MAIHAR

14	Mannulal S/o Rampratap Kurmi R/o Beldara	1150/12-11-2009	Village Amilia- 8/1/k/1, 9/1/k/1	0.609
15	Govind Singh S/o Ramshudarshan Singh R/o Beldara	1922/23-03-2010	Village Lakhwar- 78, 107/1, 107/2	1.661
16	Indrapal S/o Ramsipahi Singh R/o Beldara	1064/18-08-2010	Village Lakhwar- 64/2, 65/6	0.35
17	Ramadhar S/o Ram Shivbalak Kurmi R/o Beldara	1056/17-08-2010	Village Amilia- 6/2/1/k, 7/2/1/1	0.378
18	Shanti bai W/o Late Ramkhelawan, Brijkishor, Narendra, Rajivelochan, S/o Ramkhelawan R/o Beldara	1944/27-03-2010	Village Lakhwar- 92/2, 93/2	0.46
19	Kanchhedi S/o Baldev Kurmi R/o Beldara	517/26-05-2011	Village Lakhwar- 69, 70, 71, 72, 73/3	0.772
20	Satendra S/o Sudama Singh R/o Beldara	1055/17-08-2010	Village Lakhwar- 65/1	0.35
21	Shailendra Singh S/o Ramsiya Singh R/o Beldara	649/10-08-2009	Village Lakhwar- 36/2, 37/2	2.017
22	Natthu Singh S/o Beni Kurmi R/o Beldara	772/31-08-2009	Village Lakhwar- 73/1, 74/1	0.658
23	Ramjash Singh S/o Beni Kurmi R/o Beldara	771/31-08-2009	Village Lakhwar- 73/2, 74/2	0.659
24	Natthu Singh S/o Beni Kurmi R/o Beldara	1221/04-03-2009	Village Lakhwar- 75/1	2.184
25	Mangaldeen S/o Kallu Kurmi R/o Lakhwar	131/13-05-2009	Village Lakhwar- 79, 80/1	2.368
26	Kartura Devi W/o Late Ramshikh Kurmi, Vijay, Vinod, Amar, Anoop, Roop S/o Ramshikh Kurmi, Ram mal S/o Ramrudra, Santosh bai W/o Late Tejbhan, Jitendra, Bhupendra S/o Tejbhan Singh R/o Beldara	760/29-08-2009	Village Lakhwar- 104/1	0.042
27	Janki W/o Late Ramlal Kurmi, Munesh, Birendra S/o Ramlal, Ram Singh S/o Shyamlal Kurmi, Ramsudarshan, Shyamlal S/o Daddi Kurmi, R/o Lakhwar	306/12-06-2009	Village Lakhwar- 98, 105, 106	2.253
28	Raj Kumar Singh S/o Ramsudarshan Singh R/o Beldara	649/12-09-2008	Village Lakhwar- 108/1/1, 108/1/2	0.504
29	Ramlakhan S/o Jageshowar Patel R/o Lakhwar	132/14-05-2009	Village Lakhwar- 111/1/1	0.557
30	Om Prakash, Bharat Prasad, Pramod Kumar, Maya, Laxmi S/o Shyamlal R/o Beldara	250/03-06-2009	Village Lakhwar- 21, 22	1.212
31	Kanchhedi S/o Baldev Kurmi R/o Beldara	1232/09-03-2009	Village Lakhwar- 75/3	2.175



32	Ramjash Singh S/o Beni Kurmi R/o Beldara	1222/04-03-2009	Village Lakhwar- 75/2	2.184
33	Murti W/o Late Dulare Kurmi, Babulal, Manshkh lal, Ramautar S/o Dulare R/o Lakhwar	1417/31-03-2009	Village Lakhwar- 17, 18, 90	1.338
34	Lallu S/o Hanuva Mallah R/o Lakhwar	235/30-05-2009	Village Lakhwar- 96/1/K, 97/1/K	0.543
35	Dadoli Prasad S/o Gauri Shankar Nai R/o Beldara	862/16-09-2009	Village Lakhwar- 16/2	0.732
36	Ramsajivan, Ayodhya Prasad S/o Siyasaran Patel R/o Beldara	1418/31-03-2009	Village Lakhwar- 102, 103	0.795
37	Raj Kumar Singh S/o Ramsudarshan Singh R/o Beldara	648/12-09-2008	Village Amilia-52/3/K, 52/3/Kh, 52/3/G, 53/3, 69/2, 70/2	2.169
38	Phoolchandra, Ramkripal S/o Bholadeen Kurmi, Shushila D/o Bholadeen Kurmi R/o Beldara	1419/31-03-2009	Village Amilia- 52/2/K, 53/2/K, 65/1/K, 66/1/K	0.271
39	Ramadhar S/o Basanta Badhi R/o Beldara	619/31-07-2009	Village Amilia- 59	0.418
40	Ramvishwas S/o Hanumandeen Kurmi R/o Beldara	1355/10-12-2009	Village Amilia- 52/1, 53/1, 65/2, 66/2	1.355
41	Rajendra Prasad, Jagdish Prasad, Heraman, Devendra Kumar S/o Ramsipahi Kurmi, Vindal, Bela D/o Ramsipahi Kurmi R/o Beldara	392/26-06-2009	Village Amilia- 69/1, 70/1	0.387
42	Kartura Devi W/o Late Ramshikh Kurmi, Vijay, Vinod, Amar, Anoop, Roop S/o Ramshikh Kurmi, Ram mal S/o Ramrudra, Santosh bai W/o Late Tejbhan, Jitendra, Bhupendra S/o Tejbhan Singh R/o Beldara	538/28-07-2009	Village Amilia- 19/1, 20/1	0.393
43	Sasrveshwari Agro Pvt. Ltd. Throu. Kamendra Singh Kamlu S/o Birendra Singh Bisen R/o Satna	900/25-09-2009	Village Amilia- 16, 18	3.594
44	Kartura Devi W/o Late Ramshikh Kurmi, Vijay, Vinod, Amar, Anoop, Roop S/o Ramshikh Kurmi, Ram mal S/o Ramrudra, Santosh bai W/o Late Tejbhan, Jitendra, Bhupendra S/o Tejbhan Singh R/o Beldara	538/28-07-2009	Village Amilia- 19/2, 20/2, 21/1	0.823

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45	Ramdas S/o Ramdulare Kurmi R/o Pahadi	302/11-06-2009	Village Amilia- 49, 55/2, 58, 67, 68	1.6
46	Rohit Singh S/o Ramniranjan Kurmi R/o Beldara	60/28-04-2009	Village Amilia- 19/3/Kh, 20/3/Kh, 21/3	0.448
47	Tirath, Dinesh S/o Ramdeen Kurmi R/o Beldara	1800/05-03-2010	Village Amilia- 52/2/Kh, 53/2/Kh, 65/1/Kh, 66/1/Kh	0.271
48	Sukhendra S/o Ramsiya Patel R/o Beldara	728/16-10-2008	Village Amilia- 8/1/K/2/2, 9/1/K/2	0.496
49	Ramkishor, Ramdas S/o Dulare Patel R/o Pahadi	20/ 19-04-2008	Village Amilia- 27, 28	1.369
50	Phoolmati W/o Late Keshav Singh, Nagendra S/o Keshav Singh R/o Beldara	71/25-04-2008	Village Lakhwar- 65/3, 109/2/G/1	0.517
51	Raj Kumar Singh S/o Ramsudarshan Singh R/o Beldara	213/ 29-05-2008	Village Lakhwar- 108/3, 108/4/K, 108/4/Kh, 109/2/K, 109/2/G/2	1.349
52	Smt. Sandhya Singh W/o Ajay Singh Patel R/o Beldara	85/ 01-05-2008	Village Amilia- 12/1/1, 13/1/1, 14/1/1, 15/1	1.15
53	Ramadhar S/o Ramgopal Kurmi, Naresh S/o Shiyasaran Kurmi R/o Beldara	214/ 29-05-2008	Village Lakhwar- 104/2	0.522
54	Ramsajivan, Ayodhya Prasad S/o Siyasaran Patel R/o Beldara	215/ 29-05-2008	Village Lakhwar- 104/3	0.523
55	Mangaldeen S/o Kallu Kurmi R/o Lakhwar	244/03-06-2008	Village Lakhwar- 79, 80/1	0.809
56	Mannu S/o Baghwat Kurmi R/o Lakhwar	291/ 09-06-2008	Village Lakhwar- 91/2, 94/2	0.843
57	Govind, Rajkuamar S/o Ramsudarshan Singh R/o Beldara	496/25-07-2008	Village Lakhwar- 19/1, 20/1	2.002
58	Moolchand S/o Ramgarib Kurmi, Jaleviya, Vidhya D/o Ramgarib Kurmi R/o Beldara	370/ 24-06-2008	Village Lakhwar- 109/2/Kh/2	0.256
59	Paisuniya W/o Ramsudarshan Singh, Indra W/o Vijay Bhushan, Vijendra S/o Vijay Bhushan Singh R/o Beldara	495/25-07-2008	Village Lakhwar- 19/2, 20/2	2.001
60	Tejram S/o Hanuva Mallah R/o Lakhwar	335/17-06-2008	Village Lakhwar- 96/1/Kh, 97/1/Kh	0.544
61	Sundar Kol S/o Ramswaroop Kol R/o Satna	2820/18-12-13	Village Amilia- 75/1/K/1, 75/1/K, 75/1/Kh, 29/2, 30/2, 26, 41, 42, 43, 44, 29/1, 30/1, 45, 46, 47, 48, 50, 51, 54, 55/1, 57, 60, 71, 24	12.217
62	Sundar Kol S/o Ramswaroop Kol R/o Satna	3949/21-02-2014	Village Lakhwar- 99, 100, 101, 109/1	3.625
Total				74.467 Hect.



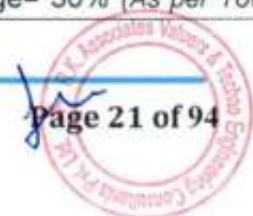
	Door No.	NA	
	T. S. No. / Village	Rajnagar, Rewa Road, Village- Lakhwar & Amilia	
	Ward / Taluka	Maihar	
	Mandal / District	Satna, Madhya Pradesh	
2.	Municipal Ward No.	Ward No.- 23 (Tamas Ward)	
3.	City / Town	Maihar	
	Residential Area/ Commercial Area/ Industrial Area	Locality is well suited for the limestone mining, so nearby industries are of cement manufacturing.	
4.	Classification of the area:		
	High / Middle / Poor	Industrial	
	Metro / Urban / Semi Urban / Rural	Semi Urban	
5.	Coming under Corporation limit/ Village Panchayat/ Municipality	Maihar Nagar Palika Parisad	
6.	Postal address of the property	Rajnagar, Rewa Road, Village- Lakhwar & Amilia, Tehsil- Maihar, District- Satna, Madhya Pradesh.	
7.	Latitude, Longitude and Coordinates of the site	Enclosed with the Report Coordinates or URL: 24°15'21.6"N 80°47'47.7"E	
8.	Area of the plot/land	Approx. 182.95 acres (74.467 Hect.) Only plant land <i>Area measurements considered in the Valuation Report is adopted from relevant approved documents provided to us.</i>	
9.	Layout plan of the area in which the property is located	Maihar Nagar Palika Parisad	
10.	Development of surrounding areas	Locality is well suited for the limestone mining, so nearby industries are of cement manufacturing.	
11.	Details of Roads abutting the property		
	(a) Main Road Name & Width	National Highway	~60 mtr.
	(b) Front Road Name & width	KJS Cement Plant Approach Road	~12 mtr.
	(c) Type of Approach Road	Bituminous Road	
	(d) Distance from the Main Road	On road	
12.	Whether covered under any State / Central	No	



	Govt. enactments (e.g. Urban Land Ceiling Act) or notified under agency area / scheduled area / cantonment area		
13.	In case it is an agricultural land, any conversion to house site plots is contemplated	No not an agricultural property	
14.	Boundaries of the property	A	B
		As per deed	Actuals
	(a) North	Multiple Sale Deed Signed by company for the plant with local villagers and no boundaries mentioned in the provided documents	Vacant Land/ Mines
	(b) South		Vacant Land/ NH-30
	(c) East		Mines/ Tamas River
	(d) West		NH-30/ Vacant Land
	The project has an independent approach road from the main National Highway i.e. NH-30		
	Extent of the site considered for valuation	The plant land area is 182.95 acres (74.467 Hectare) and the colony land is 55.129 acres (22.31 Hectare)	
15.	Description of Adjoining properties		
	(a) North	Vacant Land/ Mines	
	(b) South	Vacant Land/ NH-30	
	(c) East	Mines/ Tamas River	
	(d) West	NH-30/ Vacant Land	
16.	Survey no. if any	Please refer the copy of attached land area details	
17.	Type of Building	Industrial	
18.	Details of the building/buildings and other improvements in terms of area, height, no. of floors, plinth area floor wise, year of construction, year of making alterations/additional constructions with details, full details of specifications to be appended along with building plans and elevations	Please refer to attached Building Sheet	
19.	Plinth area, Carpet area and Saleable area to be mentioned separately and clarified	6606095 sq.ft. (6,13,726.3 sq.mtr.)	
		Area measurements considered in the Valuation Report is adopted from relevant approved documents or actual site measurement whichever is less.	
20.	Any other aspect	NA	
	(a) Identification of the property	<input type="checkbox"/>	Cross checked from boundaries or address of the property mentioned in the



(Property found as per the information given in the documents provided to us and/ or confirmed by the owner/ owner representative to us on site.)		deed		
	<input checked="" type="checkbox"/>	Done from the name plate displayed on the property		
	<input type="checkbox"/>	Identified by the owner		
	<input checked="" type="checkbox"/>	Enquired from local residents/ public		
	<input checked="" type="checkbox"/>	Identified by owner's representative		
	<input type="checkbox"/>	Identification of the property could not be done properly		
	<input type="checkbox"/>	Survey was not done		
(b) Type of Survey	Full survey (inside-out with approximate measurements & photographs).			
(c) Is property clearly demarcated by permanent/ temporary boundary on site	Yes demarcated properly			
(d) Is the property merged or colluded with any other property	No. It is an independent single bounded property			
(e) City Categorization	Tehsil		Semi Urban	
(f) Characteristics of the locality	Average		Within unnotified Industrial area	
(g) Property location classification	Near to Highway	Others	None	
(h) Property Facing	North Facing			
(i) Type of Survey	Full survey (inside-out with approximate measurements & photographs).			
III.	TOWN PLANNING PARAMETERS			
1.	Master plan provisions related to the property in terms of land use	Industrial		
2.	Date of issue and validity of layout of approved map / plan	Memo No. 1898 Dated: 25.03.2010		
3.	Approved map / plan issuing authority	Head of Factory inspector, Indore, Madhya Pradesh		
4.	Whether genuineness or authenticity of approved map / plan is verified	Stamped concerned authority map been provided to us which has been relied upon.		
5.	Any other comments by our empanelled valuers on authentic of approved plan	None as per visual observation		
6.	Planning area/zone	NA		
7.	Development controls	Area not falling under development authority limits		
8.	Zoning regulations	Not yet under zoning regulation		
9.	FAR/FSI permitted and consumed	Permitted FAR= 60% (As per Town & Country Planning Organization, Ministry of Urban Development)		
10.	Ground coverage	Permitted Ground Coverage= 30% (As per Town		



		& Country Planning Organization, Ministry of Urban Development)
11.	Transferability of development rights if any, Building bye-law provisions as applicable to the property viz.setbacks, height restrictions, etc.	As per the regulation of Maihar Nagar Palika Parisad
12.	Comment on surrounding land uses and adjoining properties in terms of usage.	No proper zoning regulations imposed. Nearby properties are of mixed use.
13.	Comment on unauthorized constructions if any	None as per visual observation
14.	Comment on demolition proceedings if any	No information available
15.	Comment on compounding/ regularization proceedings	No information available
16.	Comment on whether OC has been issued or not	Obtained, production certificate has been received from District Trade & Industries Centre Satna, M.P. for the operation of plant.
17.	Any other aspect	
	i. Any information on encroachment	No
	ii. Is the area part of unauthorized area/ colony	No (As per general information available)
IV. LEGAL ASPECTS		
1.	Ownership documents,	Sale deeds
2.	Names of Owner/s	M/s. KJS Cement (I) Limited.
3.	Comment on dispute/issues of landlord with tenant/statutory body/any other agencies, if any in regard to immovable property.	No information made available to us in this regard
4.	Comment on whether the IP is independently accessible?	Yes
5.	Title verification,	Legal aspects or Title verification have to be taken care by competent advocate.
6.	Details of leases if any,	NA
7.	Ordinary status of freehold or leasehold including restriction on transfer,	Free Hold
8.	Agreements of easements if any,	NA
9.	Notification for acquisition if any,	No
10.	Notification for road widening if any,	No
11.	Possibility of frequent flooding / sub-merging	None
12.	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
13.	Heritage restrictions if any, All legal documents, receipts related to electricity, water tax, property tax and any other building taxes to be verified and copies as applicable to be enclosed with the report.	None
14.	Comment on transferability of the property	Free hold, complete transferable rights

	ownership,	
15.	Comment on existing mortgages/charges/encumbrances on the property if any	Yes Led by Punjab National Bank
16.	Comment on whether the owners of the property have issued any guarantee (personal/corporate) as the case may be	Not known to us. The bank is advised to confirm from the owner.
17.	Building plan sanction, illegal constructions if any done without plan sanction/violations.	Building Plan has been approved by the Factory Inspector, Indore and there is no illegal construction observed.
18.	Any other aspect	This is just an opinion report on Valuation based on the copy of the documents/ information provided to us by the client
V ECONOMIC ASPECTS		
1.	Details of ground rent payable,	None
2.	Details of monthly rents being received if any,	None
	i. Number of tenants	NA
	ii. Since how long lease is in place	NA
	iii. Status of tenancy right	NA
	iv. Amount of monthly rent received	NA
3.	Taxes and other outgoings,	NA
4.	Property insurance,	NA
5.	Monthly maintenance charges,	NA
6.	Security charges, etc	NA
7.	Any other aspect	NA
VI SOCIO-CULTURAL ASPECTS		
1.	Description of the location of property in terms of the social structure of the area, population, social stratification, regional origin, age groups, economic levels, location of slums / squatter settlements nearby, etc.	Industrial area
VII FUNCTIONAL AND UTILITARIAN ASPECTS		
	Description of the functionality and utility of the assets in terms of :	
1.	Space allocation	Yes
2.	Storage spaces	Yes
3.	Utility of spaces provided within the building	Yes
4.	Any other aspect	Yes
VIII INFRASTRUCTURE AVAILABILITY		
a)	Description of aqua infrastructure availability in terms of	Yes
	1. Water supply	Yes
	2. Sewerage/sanitation	Yes
	3. Storm water drainage	Yes
b)	Description of other physical infrastructure facilities viz.	



	1. Solid waste management	Yes				
	2. Electricity	Yes				
	3. Roads & Public transportation connectivity	Yes				
	4. Availability of other public utilities nearby	Yes				
c)	Social infrastructure in terms of					
	1. Schools	Yes				
	2. Medical facilities	Yes				
	3. Recreation facilities in terms of parks and open spaces	Yes				
IX	MARKETABILITY					
	Analysis of the market for the property in terms of					
1.	Locational attributes	Normal				
2.	Scarcity	Similar kind of properties are not easily available in this area.				
3.	Demand and supply of the kind of subject property.	Demand of the subject property is in accordance with the current use/ activity perspective only which is currently carried out in the property.				
4.	Comparable sale prices in the locality	A land parcel having land area around 20 acres close to subject plant is available for sale/ purchase @ Rs.280/- to 300/- per sq.ft.				
X	ENGINEERING AND TECHNOLOGY ASPECTS					
1.	Type of construction	Mostly Industrial corrugated GI shed and RCC pillar beam column structures. Please refer building sheet attached in the Buildin and Civil Structure Valuation part				
2.	Materials and technology used,	Construction done using professional contractor workmanship based on architect plan				
3.	Specifications,					
	i. Class of construction	Class A construction (Good)				
	ii. Appearance/ Condition of structures	Internal –Good External – Good				
	iii. Roof	<table><tr><th>Floors/ Blocks</th><th>Type of Roof</th></tr><tr><td colspan="2">Please Refer to the Building Sheet</td></tr></table>	Floors/ Blocks	Type of Roof	Please Refer to the Building Sheet	
Floors/ Blocks	Type of Roof					
Please Refer to the Building Sheet						
	iv. Floor height	Varying from 10 ft.to 20 ft.				
	v. Type of flooring	Bituminous, PCC, PVC flooring				
	vi. Doors/ Windows	Aluminum flushed doors & windows, Wooden frame & panel doors				
	vii. Interior Finishing	Neatly plastered and putty coated walls				
	viii. Exterior Finishing	Simple plastered walls				
	ix. Interior decoration/ Special architectural or decorative feature	Simple plain looking structure.				
	x. Class of electrical fittings	Internal/ High quality fittings used				



	xi. Class of sanitary & water supply fittings	Internal/ High quality fittings used	
4.	Maintenance issues	No maintenance issue, structure is maintained properly	
5.	Age of the building	Approx. 09 years	Around year-2012
6.	Total life of the building,	Approx. 35-45 years	
7.	Extent of deterioration,	No deterioration came into notice through visual observation	
8.	Structural safety	Structure built on RCC technique so it can be assumed as structurally stable. However no structural stability certificate is available	
9.	Protection against natural disasters viz. earthquakes,	Since this is a RCC structure so should be able to withstand moderate intensity earthquakes. Comments are been made only based on visual observation and not any technical testing.	
10.	Visible damage in the building if any,	No visible damages in the structure	
11.	Common facilities viz. lift, water pump, lights, security systems, etc.,	Yes	
12.	System of air-conditioning,	All rooms & lobby are covered with window/ split ACs	
13.	Provision for firefighting, Copies of plans and elevations of the building to be included.	Fire Hydrant System	
XI	ENVIRONMENTAL FACTORS		
1.	Use of environment friendly building materials, Green building techniques if any,	Yes	
2.	Provision for rain water harvesting,	Yes	
3.	Use of solar heating and lighting systems, etc. Presence of environmental pollution in the vicinity of the property in terms of industries, heavy traffic, etc.	Yes	
XII	ARCHITECTURAL AND AESTHETIC QUALITY		
1.	Descriptive account on whether the building is modern, old fashioned, etc., plain looking or with decorative elements, heritage value if applicable, presence of landscape elements, etc.	Industrial Structure	
XIII	IN CASE OF VALUATION OF INDUSTRIAL PROPERTY		
1.	Proximity to residential areas	The subject area is also comes under Nagar Palika Parisad. However, at present Maihar residential area is around 4- Km from plant	
2.	Availability of public transport facilities	Yes, available with in vicinity of plant	



XIV	VALUATION:
1.	<p>Methodology of Valuation – Procedures adopted for arriving at the Valuation</p> <p><i>Land Valuation assessment is done considering the Land use for Cement Project Land only as its highest & best use since the transaction of this land will be done based on the established Project only and separation of it from the Project will be virtually impossible, at least up to the complete economic life cycle of this Plant which is taken as 25-30 years and also due to the location no other more productive use can be thought of.</i></p> <p><i>Overall Valuation assessment is done based on the fact that if any new promoter/ buyer would plan to setup a similar Plant today at same location and same size then what will cost him today for acquisition. To acquire ~74.467 Hectare of land parcel, one would either go to Govt. to provide the land for Industry or would approach individual land owners to purchase their land portions</i></p> <p><i>Valuation of land is done on the basis of comparable market approach.</i></p> <p><i>Fragmentation sale of a large land may have different values. While assessing the Valuation of the land in this Valuation Report, it is considered as on-is-where basis for the purpose it is used for which was found at the time of site survey.</i></p> <p>Please refer the Part-E for detailed information</p>
2.	<p>Prevailing Market Rate/ Price trend of the Property in the locality/ city from property search sites</p> <p>Rs.280/- per sq.ft. to Rs.300/- per sq.ft. which is translated as Rs.3,013/- per sq.mtr. to Rs.3230/- per sq.mtr.</p> <p>Please refer the Part-E for detailed information</p>

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KJS CEMENT (I) LIMITED, MAIHAR

3.	Guideline Rate obtained from Registrar's office/ State Govt. gazette/ Income Tax Notification	Rs.3,800/- per sq.mtr for industrial land
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PART C

AREA DESCRIPTION OF THE PROPERTY

1. **TOTAL PROJECT LAND AREA:** For the purpose of setting up the Project, KJS has acquired a total of 849.799 acres (343.909 Hect.) of the land for the Project in different villages namely Amilia Khurd, Lakhwar, Sonwari, Girgita, Lakhanpur, Bhatia, Barahiya, Pahadi, Beldara, Bhadanpur South Patti, Piparhat, Deori, Goriaya and Barkula. **Out of 849.799 Acres of total land area, 610.776 acres (247.178 Hect.) is Limestone Mine area which is not considered in this Valuation Report. So effective total land area is 238.079 acres (96.38 Hect.) as plant & Colony Land.** The extent of land area is appropriate for the subject project and for the future extension.

The detailed break-up of the total land acquired/purchased by KJS is given below:

Table: 6

LAND AREA STATEMENT OF M/S. KJS CEMENT (I) LIMITED, MAIHAR, MASHYA PRADESH		
LAND DETAILS PLANT, COLONY & MINES (IN HECTARE) AS ON 12.12.2018		
S. No.	Name of Village	Purchased Land
1	AMILIA KHURD	113.845
2	LAKHWAR	40.996
3	SONWARI	3.153
4	GIRGITA	75.982
5	LAKHANPUR	0
6	BHATIA	70.744
7	BARAHIYA	5.37
8	PAHADI	6.908
9	BELDARA	0.442
10	BHADANPUR SOUTH PATTI	6.324
11	PIPARHAT	1.443
12	DEORI	5.704
13	GORAIYA	6.371
14	BARKULA	6.627
15	KATIA KALA	0
16	MAIHAR	0
TOTAL (Ha.)		343.909
TOTAL (Acres)		849.799

Source: Information provided by the company

As per the copy of Mortgage Deed and declaration provided by the company, the company has hypothecated only plant land to the lender i.e. 182.95 acres (74.467 Hect.) and two alternative

security (i.e. 2.20 Acres and 1.50 acres of land). As per the information provided by the company official, the alternative security has been given against the 24.70 acres (9.82 hectare) of land and all these land parcels has been acquired under land acquisition act and not subject not mortgage and all these land parcels are lying inside the plant. Therefore, company has provided two property of their promoter as alternative security.

As per the information provided by the company, they have purchased around 22.31 hectares of land parcel for development of residential colony next to the plant. However, for the Valuation assessment we have not taken the Colony land since it is not subject to mortgage with lender as per the information supplied by the lead banker. Therefore, for the Valuation assessment, we have taken only plant land area i.e. **74.467 Hectares (182.95 acres) only**.

2. BUILDINGS & STRUCTURES AREA:

KJS Cement (I) Limited- Maihar is subdivided into various sections such as Clinker Unit, Clinker Silo, Gypsum & pond Ash Storage Shed, Fly Ash Unloading Area, Cement Silo, Packing Area, Captive Thermal Power Plant, Canteen, Workshop, Store, Switch Yard, Transport & Dispatch Office, Residential Colony and etc.

Plant is distributed into different buildings as per their utility. These mainly comprises of Industrial Structures consisting of massive steel structural members embedded in RCC base and covered by Industrial heavy duty corrugated steel sheets. Buildings of the Plant are constructed using various construction practices like GI shed mounted and cladded on prefabricated steel Structure & RCC Structures. Area of Administration & Official Blocks is constructed of RCC framed Structures. Office blocks and electrical control room are Air conditioned. Firefighting system is installed in the various Buildings. Year of construction, type of construction, and Physical condition of various buildings are mentioned in the Building and Civil Work valuation.



Table: 7

BUILDING & CIVIL STRUCTURE AREA STATEMENT OF M/S. KJS CEMENT (I) LIMITED, MAIHAR, MADHYA PRADESH								
Sl. No.	Name of Structure	Ground Floor Area	First Floor Area	Second Floor Area	Third Floor Area	Forth Floor Area	Fifth Floor Area	Six Floor Area
1	Raw Mill Hopper	4710	3744	2764				
2	Raw Mill Sub Station	2944	2170					
3	Raw Mill House	17261						
4	Raw Mill Compressor House	1083	1007					
5	Cyclone Building	3462	3333	3333				
6	Bag House	8965	8670	9233				
7	MCC Room	1940						
8	Blending Silo	3381	3381	3381	3381	3381	3381	3381
9	Preheater	7922	7920	6230	5788	5693	5720	6731
10	Coal Mill	6312	1695	2089				
11	Kiln Pier 1	603						
12	Kiln Pier 2	603						
13	Kiln Pier 3	1764						
14	Cooler	9716	5098	3689				
15	ESP	3654	776	1607	3446			
16	CCR Building (MAIN OFFICE)	16386	15395	15548	9979			
17	Unburn Silo	845	845	845	845			
18	Clinker Silo	13523	13523	13523	13523			
19	Cement Mill Hopper	4865	3832	3446				
20	Fly Ash Silo	2163	2163	2163	2163	2163	2163	
21	Cement Mill Sub- Station	9571	8407					
22	Cement Mill	12143	2237	2369	3185			
23	Raw Mill Compressor House	1068	922					
24	Cement Mill Bag House	6200	5900	1578	6142			
25	Cement Silo	6762	6762	6762	6762	6762	6762	
26	Packing Plant	44150	15289	5431	30803			
27	General Store	8527	2478					
28	Work Shop	4601	2316					
29	Waste oil Room	917						
30	E Waste	458						
31	Coal Crusher	2874	669	669				
32	Main Gate	1307						
33	Time Office	390						
34	Dispensary	832						
35	D G House	3536						
36	11 KV Sub Station	2890	2276					
37	STG Building	10200	7677					
38	Boiler	5689						
39	Silo	884						
40	Coal Crusher	1996	1797	1797				
41	D M Plant	2465						
42	Compressor House	2843						
43	ESP	2381						
44	ACC	9399						
		1033						
TOTAL CARPET AREA (SFT)		255216	130282	86455	86017	17998	18025	10112

Source: Information/ data provided by the company official

SHED COVERED AREA		
1	Coal Stacker	170880.64
2	Lime Stone Crusher	6650.49
3	Work Shop	12912.00
4	Gypsom Stock Pile	44352.72
5	Cement Bag House	2165.64
6	Car Parking (CCR)	8672.56
7	D M Plant Shed	2517.84
Total Shed Area		248151.88



COVERED AREA STATEMENT OF STAFF COLONY BUILDINGS & CIVIL STRUCTURE OF M/S. KJS CEMENT (I) LIMITED, MAIHAR, MADHYA PRADESH

Sr. No.	Ground Floor	First Floor	Second Floor	Third Floor	Fourth Floor
3 BHK (Under Construction)	4164	4164	4164	4164	4164
2 BHK	7818	7818	7818		
2BHK TOWER	2606	2606	2606	2606	
2BHK JUNIOR	6426	6426	6426	6426	6426
2BHK JUNIOR (UNDER CONSTRUCTION)	2142	2142	2142	6426	2142
1BHK JUNIOR	5622	5622	5622	5622	5622
GUEST HOUSE	1995	1995	1995	1995	
CLUB HOUSE	3445	3445			
Total Carpet Area(Sqft)	34218	34218	30773	27239	18354



PART D

INDUSTRY STATUTORY APPROVALS & NOCS DETAILS

Sr. No.	REQUIRED APPROVALS	REFERENCE NO./ DATE	STATUS (Approved/ Applied For/ Pending)
1.	Registration and License to work a Factory by Government of Madhya Pradesh	License No. 28/14491/STN/2m(i)/H Dated: 17.11.2020	Obtained
2.	NOC from Ministry of Commerce & industry Petroleum & Explosives Safety Organization for 20 KL Petroleum Class-B	License No. P/CC/MP/14/5640(P280313) Dated : 18.01.2012	Obtained
3.	Environmental Clearance from Ministry of Environment and Forests (Government of India)	F.No. J-11011/607/2008-IA.II(I)	Obtained
4.	Consent to Operate issued from Madhy Pradesh Pollution Control Board, Madhya Pradesh	Consent No. AW-52245 Dated: 08.10.2020 Valid upto 31.12.2021	Obtained
5.	Production Certificate issued from District Trade & Industries Centre Satna, Madhya Pradesh	No. DTIC-STA/LI/2012/2132 Dated: 29.05.2012	Obtained
6.	Boiler License	License No. P/36/2021 Dated: 21.02.2021 Valid upto: 19.02.2022	Obtained
7.	NOC issued from the Fire Department, Madhya Pradesh	-----	Not Available
8.	Copy of Certificate issued from Bureau of Indian standards for cement quality	License No. CM/L-2538863 Dated: 19.12.2019 Valid upto: 30.11.2021	Obtained

OBSERVATIONS: The subject Plant meets preliminary necessary compliance statutory approvals except Fire NOC.



PART E

VALUATION ASSESSMENT OF LAND & BUILDING

A	ASSESSMENT FACTORS				
a.	Valuation Type	Land and Civil Structure Value		Cement Grinding Unit	
b.	Scope of the Valuation	Detailed Assets Valuation Report of Plant			
c.	Property Use factor	Industrial			
d.	Land Physical factors	Shape	Size	Level	Frontage to depth ratio
		Irregular	Large	On Road Level	Normal frontage
e.	Property location category factor	City Categorization	Locality Categorization	Property location classification	Floor Level
		Semi Urban	Ordinary	NA	Misc.
			Property within unnotified Industrial Area	NA	
				NA	
f.	Any New Development in surrounding area	No new development came into notice		----	
g.	Property overall usability Factor	Good			
h.	Comment on Property Salability Outlook	Salability prospects of this asset will be in conjunction to the growth of the subject Industrial sector which is presently stable.			
i.	Comment on Demand & Supply in the Market	Demand of this asset will be in conjunction to the growth of the subject Industry which is presently stable.			
j.	Methodology/ Basis of Valuation	Land Value is calculated on the basis of 'Comparable Market Sales approach' and Building construction value is calculated on the basis of 'Depreciated Replacement Cost approach'			
		NA			
k.	Details of the sources from where the information is gathered on prevailing market Rate/Price trend of the property (from property search sites & local information)				
	Please see below Land Valuation Assessment		Please see below Land Valuation Assessment		
	NA		NA		
l.	Adopted Rates Justification	Please refer to the Land Valuation assessment			



1.

LAND VALUATION ASSESSMENT

A. METHODOLOGY ADOPTED:

Land Valuation assessment is done considering the Land use for Cement Project Land only as its highest & best use since the transaction of this land will be done based on the established Project only and separation of it from the Project will be virtually impossible, at least up to the complete economic life cycle of this Plant which is taken as 25-30 years and also due to the location no other more productive use can be thought of.

Overall Valuation assessment is done based on the fact that if any new promoter/ buyer would plan to setup a similar Plant today at same location and same size then what will cost him today for acquisition. To acquire ~74.467 Hectare of land parcel, one would either go to Govt. to provide the land for Industry or would approach individual land owners to purchase their land portions

Valuation of land is done on the basis of comparable market approach.

Fragmentation sale of a large land may have different values. While assessing the Valuation of the land in this Valuation Report, it is considered as on-is-where basis for the purpose it is used for which was found at the time of site survey.

B. Circle Rate Value: Circle rate of the land is calculated based on "**General instructions for Market value assessment year 2020-2021**" guidelines issued by **Department of Registration and Stamps, Government of Madhya Pradesh**. In the procedure of assessment following points are taken into consideration;

1. This Project Land is used for Industrial purpose. The circle rates of industrial land located at Lakhwar & Amilia villages is Rs.3,800/- per sq.mtr. which gives a total value of Rs. 282.97 Cr. The Copy of the guideline rate is annexed with the report for reference.

C. Fair Market Rate Value: Market Value of this Project land would be the value which any new promoter company will be spending the amount in procuring the equal measurement of the land parcel if it wants to setup a similar plant today.

Hence Market value of the land is assessed based on the significant local enquiries, reference of historical sales comparable searched by our team and making rational factors



of adjustment on it based on current market situation & condition. In the procedure of assessment following points are taken into consideration:

1. The company has signed a MoU with Madhya Pradesh government for the development of Cement project at the aforesaid address and company had acquired majority of land parcels from the local villagers. As per our discussion we came know that now the plant site comes under municipality limit of Maihar and if anyone want to set up plant with in vicinity either they have to purchase the land parcel through land acquisition act or through local villagers.
2. The government circle rate for the industrial land is Rs.3,800/- per sq.mtr.
3. Our engineering team has done the market survey in nearby and interacted with number of Villagers and local property dealer for the market rate of the land prevailing in this area.
 - Mr. Ashu Gupta (Local Property Dealer, +91-9179871473): – As per our discussion held with him, we came to know that no recent sale/ purchase of large size of land parcel has taken place in vicinity and the market rate for the land within the vicinity of project is ranging in between Rs.280/- per sq.ft. to Rs.300/- per sq.ft. which is translated as Rs.3,013/- per sq.mtr. to Rs.3,230/- per sq.mtr. and the market rate depend upon location and highway and in our further conversation, we came to know if anyone want to set up similar project in the same vicinity then the company must be approached to the local authority for the land acquisition.
4. Majority of lands near this Plant is lying vacant. So, any new promoter Company will have to purchase/acquire this much area of land for setting up a similar kind of plant in this locality then they have to get the land allocated from local authority or approach the local villagers.
5. Now the area comes under Maihar Municipality and demand of the land parcels nearby the plan get increased due proximity distance from main highway.
6. Hence considering all the factors like larger size of land, demand, present economic condition of industry and prevailing market rate with in the vicinity of plant, we are of the opinion that market rate as **Rs.3013/- per sq.mtr.** will be ideal for the project land.



7. In addition to this we have given around 10% premium on basic rates of the land, which covers the land arranging, development & the time value for the buyer in arranging & liaisoning with villagers for procuring the land Vs getting the ready to use land.

D. LAND VALUATION CALCULATION: Fair Market Valuation as per current market trends is described in below table:

Table: 8

VALUATION OF LAND 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT- SATNA, MADHYA PRADESH				
Sr. No.	Land Description	Area (in Hectare)	Area (in sq.mtr.)	Total Cost of Capitalization in FAR
1	Plant Land	74.070	740700.000	₹ 25,07,36,512.97
		74.070	740700.000	₹ 25,07,36,512.97

VALUATION OF LAND 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT- SATNA, MADHYA PRADESH					
Sr. No.	Land Description	Area (in sq.mtr.)	Market Rate (in per sq.mtrs.)	10% Premium for cost & effort consideration to cover administrative cost, effort toward land consolidation & land conversation Charges (in per sq.mtr.)	Total Fair Market Value
1	Plant Land	740700.000	₹ 3,013.98	₹ 3,315.37	₹ 2,45,56,97,225.52
TOTAL		740700.000			₹ 2,45,56,97,225.52

Notes:

1. The Valuation of the subject land parcel has been done on the basis of 'Comparable Market Sales'
2. In this Valuation report, we have taken only plant land under Valuation not other land parcels i.e. Colony or Mines land since as per the information provided by the banker this Valuation is required only for th Plant land and which is only subject to mortgage with the lender.

Fair Market Value of Project Land **Rs.245.57 Cr.**



2.	VALUATION OF CIVIL BUILDINGS & STRUCTURAL WORKS
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A. METHODOLOGY ADOPTED: The fair market value of the building on the date of valuation date is its cost of reproduction on that date less the depreciation & other deterioration deductions from the date of completion of the building to the date of its valuation.

1. We have only considered the Buildings for the Valuation which is under the Buildings head in the Fixed Asset Register provided to us to avoid duplicity of value.
2. Building/ Civil Structures related to the Plant & Machinery are not shown separately under building and is not considered for the Valuation since these are the part of Plant & Machinery and is capitalized in the Plant & Machinery head in the Fixed Asset Register provided to us by the company.
3. Capitalization cost shown under FAR has been considered as its original cost.
4. Replacement Cost of the Civil & Structures is calculated based on the Construction Cost Indices (CCI) provided by the Construction Industry Development Council of Planning Commission, Govt. of India. Copy of the Index is annexed with the report for reference.
5. Reproduction Cost of the structure is calculated from the date of capitalization to the date of valuation.
6. Depreciation is charged on the Buildings & structures considering the life of civil structure/ building as 10 to 45 years as per the Chart of Companies Act-2013.
7. Our engineering team has done plinth area rate testing for the cost shown against the structure and which is found in line with the industrial trend for civil structure as per specification. Therefore, we have done the Valuation of civil structure as cost shown by the company in the FAR by using reproduction cost methodology.
8. The condition of the buildings and structures found to be good during the site visit.

Table: 9



SUMMARY- VALUATION OF BUILDING/ CIVIL STRUCTURE CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT | M/S. KJS CEMENT (I) LIMITED | MAIHAR, DISTRICT- SATNA, MADHYA PRADESH

Sr.No	Particulars	Annexure	Cost of Capitalization/Gross Block (INR)	Net Block (INR)	Gross Current Reproduction Cost (GCRC) (INR)	Current Depreciated Replacement Value (INR)
1	Factory Building	A	₹ 14,49,96,318.21	₹ 10,05,80,192.00	₹ 16,86,43,511.38	₹ 11,98,93,139.00
2	Non Factory Building	B	₹ 54,70,64,164.75	₹ 42,41,34,845.36	₹ 63,43,44,171.16	₹ 44,38,12,590.11
Total			₹ 69,20,60,482.96	₹ 52,47,15,037.36	₹ 80,29,87,682.54	₹ 56,37,05,729.11

Note:

- 1.All the details related to the Buildings and civil work has been provided by Company and all the details are relied upon for the assessment.
- 2.Gross Reproduction cost of the assets has been calculated on the basis of Construction Cost Index (Link: www.cidc.in)
3. The economic life of the civil structure is taken as 30-45 years as per structure and specification and for road and drainage is taken as 20-year.



PART F

PNB FORMAT FOR PLANT & MACHINERY VALUATION

1.	BRIEF DESCRIPTION OF THE PLANT/ MACHINERY	
S.No.	Particulars	Content
1	Date of making valuation	7th of June 2021
2	Purpose for which valuation is made	Periodic Re-valuation of the Fixed Assets of the Plant
3	a) Name of the owner(s) of the plant & machinery	M/s. KJS Cement (I) Limited
	b) If the asset is under joint ownership/ co-ownership, share of each owner	NA
4	Location of factory/ works/ premises	Rajnagar, Rewa Road, Village- Lakhwar & Amilia, Tehsil- Maihar, District- Satna, Madhya Pradesh.
5	Date of visit/inspection	28th & 29th of May 2021
	Extent to which plant was inspected	Complete Plant
6	i. Description of the Plant & Machinery	<p>This Section of the Valuation assessment is done for Plant & Machinery and other miscellaneous assets are related to 2.25 MTPA Integrated Cement Unit along with its associated facilities set up by M/s KJS Cement (I) Limited at Rajnagar, Rewa Road, Maihar, District- Satna, Madhya Pradesh.</p> <p>As per the copy of certificate, the plant was commissioned and production commenced on March- 2012.</p> <p>Main sections of the Plant comprises of Clinker Unit, Grinding Unit, Captive Thermal Power Plant, Packing Plant, Trucker Tipper, Switch Yard, Clinker Silo Tank, Water Treatment Plant, Fly Ash Silo & etc.</p> <p>At the time of site survey, Clinker Unit and Captive Thermal Power Plant (CPP) was in operation and Grinding unit was put on rest due surplus of finished product (i.e. PPC) and Packing Unit was in operation.</p> <p>Please refer to Plant & Machinery sheet attached for individual machine description.</p>
	ii. Name of the	For the construction of plant company has involved following



manufacturing
company

company as tabulated below:

LIST OF MAJOR EQUIPMENTS SUPPLIER		
S. No.	Supplier's Name	Equipment Description
1	Loesche India Pvt. Ltd.	Coal Mill, Raw Mill & Clinker Mill
2	FLSmidth Pvt. Ltd.	Pyro Processing Sys
3	Takraf India Pvt. Ltd.	Stacker & Reclaimer
4	BHEL	HT Motors
5	L&T	Limestone & Coal Crusher
6	Sanghvi Engineering	Fly Ash Silo and Cement Silo
7	EEL	Packing Plant
8	SKG Refractories	Refractories - Supply
9	Shree Conveyors	Belt Conveyor
10	Advanced Ventilation	Air Conditioning Sys
11	APC Air Sys	Pressurization & Ventilation Sys
12	Adage Automation	Gas Analyzer
13	Rieco Industries	Bag Filters
14	Scheneck Process	Weigh Feeder
15	ECE Industries Ltd.	PH Lift
16	Ion Exchange I Ltd.	Water Softening Plant
17	ELGI Equipments	Compressors & Air Dryers
18	Spectris PTE Ltd.	X-Ray Analyser(Euros)
19	Caterpillar	Dozers & Excavators
20	Thermax Ltd	CPP (Supply)
21	Siemens Ltd.	Electrical Sys - Supply C&I
22	TCL	C&I Cables
23	UCL	HT Cables
24	Kailash Construction	132KV line
25	Cords Cable Industries Ltd.	LT Cables
26	Jackson Ltd.	DG Sets

Source: Information provided by the company Management

iii.	Year of making/ fabrication	Please refer to Plant & Machinery sheet attached for individual machine description.
iv.	Model no./Sr.No./identification mark of machine	Please refer the attached Plant & Machinery specification list (Only Major Equipment's details were provided by the company and same is annexed with the Valuation report)
v.	Date of purchase	As per the information provided by the company, the equipment's for the plant was purchased in between year- 2009 to year-2011 and the plant was completed in year-2011 and COD for clinker units was achieved in 09.03.2012 and start of production of Cement mill was started on 12.07.2012



vi. Name of the Vendor/Supplier

Sr. No.	Model no./Sr.No./identification mark of machine	Name of the Vendor/Supplier
1	Pyro Processing System	FL Smidth
2	Vertical Roling Mills	Loesche Gmbh
a	Raw Mill	
b	COAI Mill	
c	Cement Mill	
3	Mining Equipments	Komatsu Asia & Pacific Pte Ltd.
a	PC 800	
b	PC 1250	
c	Bulldozer D155A	
Source: Information provided by the company		

vii. Original price

Please refer the attached Valuation sheet of Plant & Machinery

viii. Country of origin

As per the information provided, the company has imported following equipment's:

Sr. No.	Model no./Sr.No./identification mark of machine	Name of the Vendor/Supplier	Country of origin
1	Pyro Processing System	FL Smidth	Denmark
2	Vertical Roling Mills	Loesche Gmbh	Germany
a	Raw Mill		
b	COAI Mill		
c	Cement Mill		
3	Mining Equipments	Komatsu Asia & Pacific Pte Ltd.	
a	PC 800		
b	PC 1250		
c	Bulldozer D155A		
Source: Information provided by the company			



ix. Import duties at the time of purchase

Sr. No.	Model no./Sr.No./identification mark of machine	Name of the Vendor/Supplier	Country of origin	Import duties/ Custom duty at the time of purchase(%)	Exchange rate at the time of purchase
1	Pyro Processing System	FL Smidth	Denmark	Custom Duty: 5% to 7.5%, <u>Cess@3% on Customs Duty</u> Additional Duty@ 4% on custom duty	63.53/ Euro
2	Vertical Rolling Mills	Loesche Gmbh	Germany		
a	Raw Mill			Custom Duty: 5% to 7.5%,	63.53/ Euro
b	COAI Mill			<u>Cess@3% on Customs Duty</u>	63.53/ Euro
c	Cement Mill			<u>Duty</u> Additional Duty@ 4% on custom duty	63.53/ Euro
3	Mining Equipments	Komatsu Asia & Pacific Pte Ltd.		Custom Duty: 5% to 7.5%,	
a	PC 800			<u>Cess@3% on Customs Duty</u>	44.676/USD
b	PC 1250			<u>Duty</u>	49.666/USD
c	Bulldozer D155A			Additional Duty@ 4% on custom duty	44.778/ USD

Source: Information provided by the company

x. Import duties on the date of valuation

Custom Duty=7.5% to 10%
IGST= 18%

xi. Exchange rate at the time of purchase

Sr. No.	Model no./Sr.No./identification mark of machine	Name of the Vendor/Supplier	Country of origin	Import duties/ Custom duty at the time of purchase(%)	Exchange rate at the time of purchase
1	Pyro Processing System	FL Smidth	Denmark	Custom Duty: 5% to 7.5%, <u>Cess@3% on Customs Duty</u> Additional Duty@ 4% on custom duty	63.53/ Euro
2	Vertical Rolling Mills	Loesche Gmbh	Germany		
a	Raw Mill			Custom Duty: 5% to 7.5%,	63.53/ Euro
b	COAI Mill			<u>Cess@3% on Customs Duty</u>	63.53/ Euro
c	Cement Mill			<u>Duty</u> Additional Duty@ 4% on custom duty	63.53/ Euro
3	Mining Equipments	Komatsu Asia & Pacific Pte Ltd.		Custom Duty: 5% to 7.5%,	
a	PC 800			<u>Cess@3% on Customs Duty</u>	44.676/USD
b	PC 1250			<u>Duty</u>	49.666/USD
c	Bulldozer D155A			Additional Duty@ 4% on custom duty	44.778/ USD

Source: Information provided by the company

xii. Exchange rate as on the date of valuation

1 Euro= 87.97 INR
1 USD= 74.22 INR

xiii. Price to the owner where he is not the first owner

Not Applicable

xiv. Cost of similar new Plant & Machinery

Rs.1142,07,76,580/- (reproduction cost assessed as per WPI)



xv.	Detailed list of machinery specifying major sections, their components and makes etc.	Please refer the attached Plant & Machinery specification list
xvi.	Rated capacity/speed of machinery by the original manufacturer	Please refer the attached Plant & Machinery specification list
xvii.	What generation of technology is involved in the machinery inspected?	Horizontal shaft kiln technology with vertical grinding mill using dry process.
xviii.	Whether inspection carried out to see the machinery in operation?	Yes
xix.	Whether dry run of the machinery or any other tests were carried out to ascertain its condition?	At the time of our visit, the subject plant was in operation (i.e. Clinker Unit, CPP and Packing Plant) except Grinding unit which put on rest due to surplus of final product (i.e. PPC)
xx.	Date since when the machinery is not in Operation/steps taken to keep the machinery	Last operation date of Cement Grinding Units is 26th of May-2021. The unit was put on rest due to surplus production of cement.
xxi.	in good condition (to protect it from corrosion)	The condition of the machinery is good and well maintained by the company
xxii.	General condition of the machinery	Good
xxiii.	Details of refurbishing/reconditioning required to be carried out to make the machinery operational	As per the discussion with company official and as per site survey, no refurbishment is required to restart the Grinding unit as it is put on rest due to surplus of finished product (PPC cement) already produced and not because of any fault.
xxiv.	Estimated cost of refurbishing/reconditioning	Not Applicable
xxv.	Estimated residual life of the refurbishing	Not Applicable
xxvi.	Estimated life of new machinery	25-Years of the plant (For each machines Please refer the attached Valuation sheet of Plant & Machinery)
xxvii.	Book value of the machinery	Gross Block Value= Rs.1024,58,12,325/- Current Book Value= Rs.606,45,56,996/-
xxviii.	Depreciation rate	Please refer attached Valuation sheet of plant & machinery since the depreciation rate for each machines is different as per their category
xxix.	Value of the machinery	Rs.687,97,17,825/- (For detail Valuation please refer the attached Plant & machinery Valuation Sheet)



ASSET VALUATION REPORT

KJS CEMENT (I) LIMITED, MAIHAR

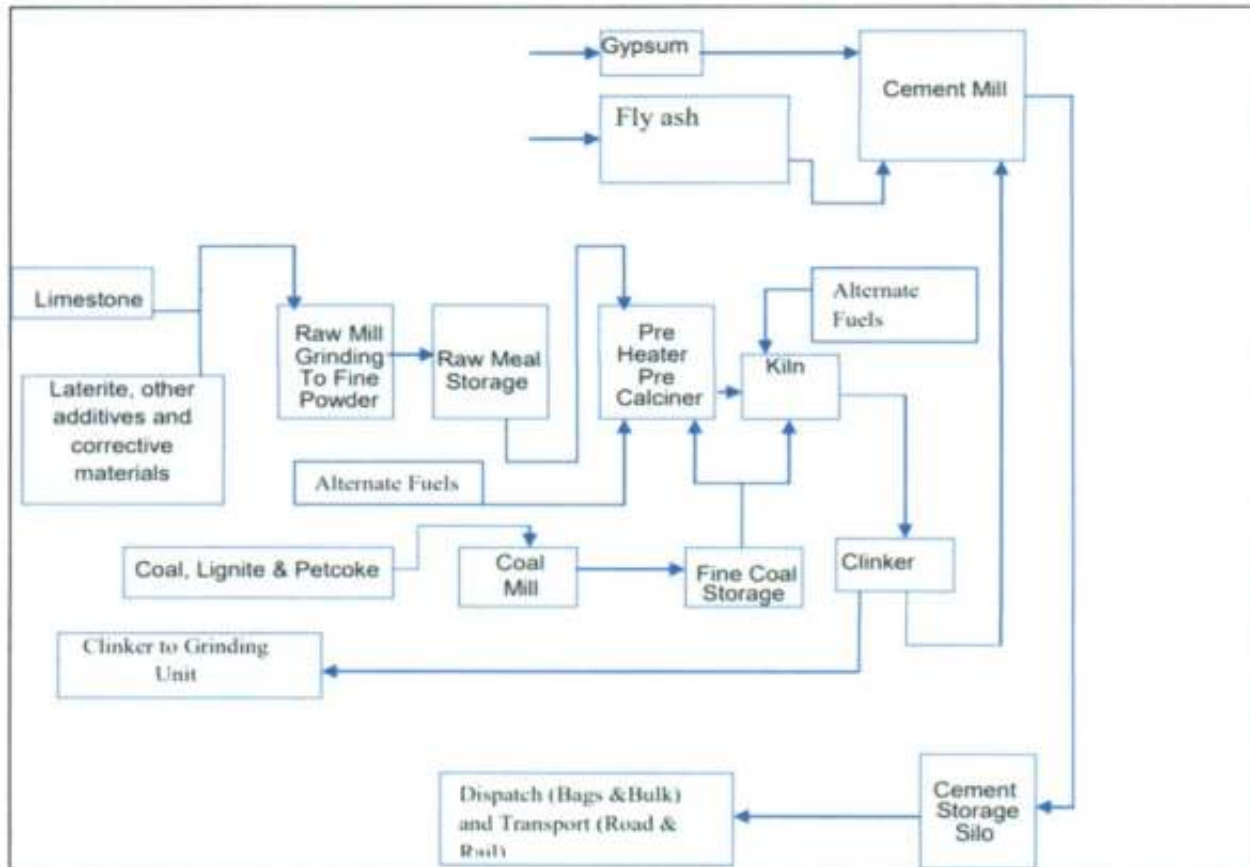
7	Realizable Value at distress sale of the plant& machinery	Please refer the consolidated Valuation Summary Sheet i.e. Part-H
8	Any other relevant information, if any.	Please refer the Part-G for detail Valuation assessment of Plant & Machinery



PART G

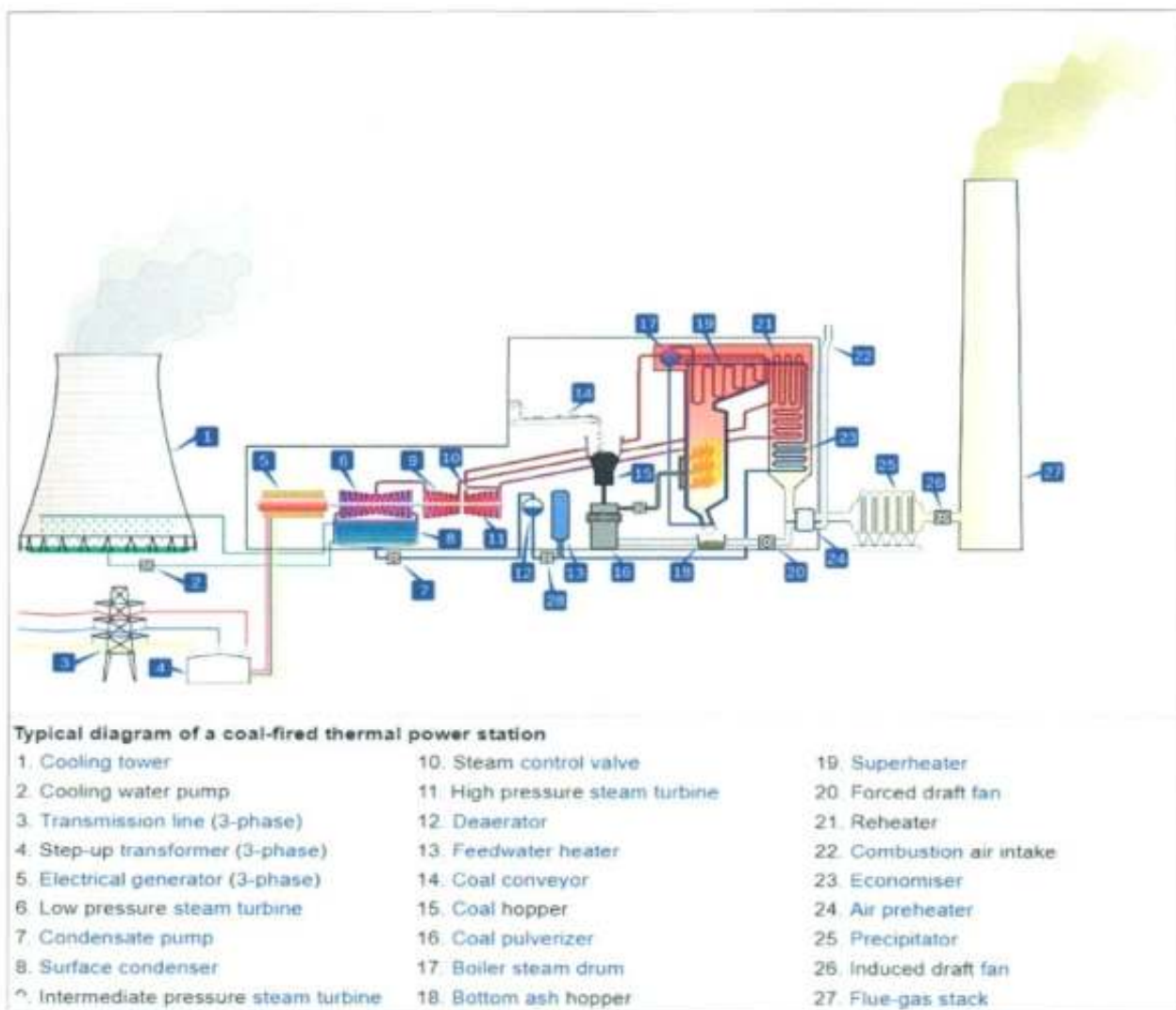
PLANT & MACHINERY VALUATION ASSESSMENT

1. **PROCESS CHART OF DIFFERENT SECTIONS:** Process Flow Chart/Block diagram of major typical facilities existing in KJS Cement (I) Limited like Cement Plant, Captive Thermal Power Plant respectively are attached below:-



CLINKER AND CEMENT PRODUCTION



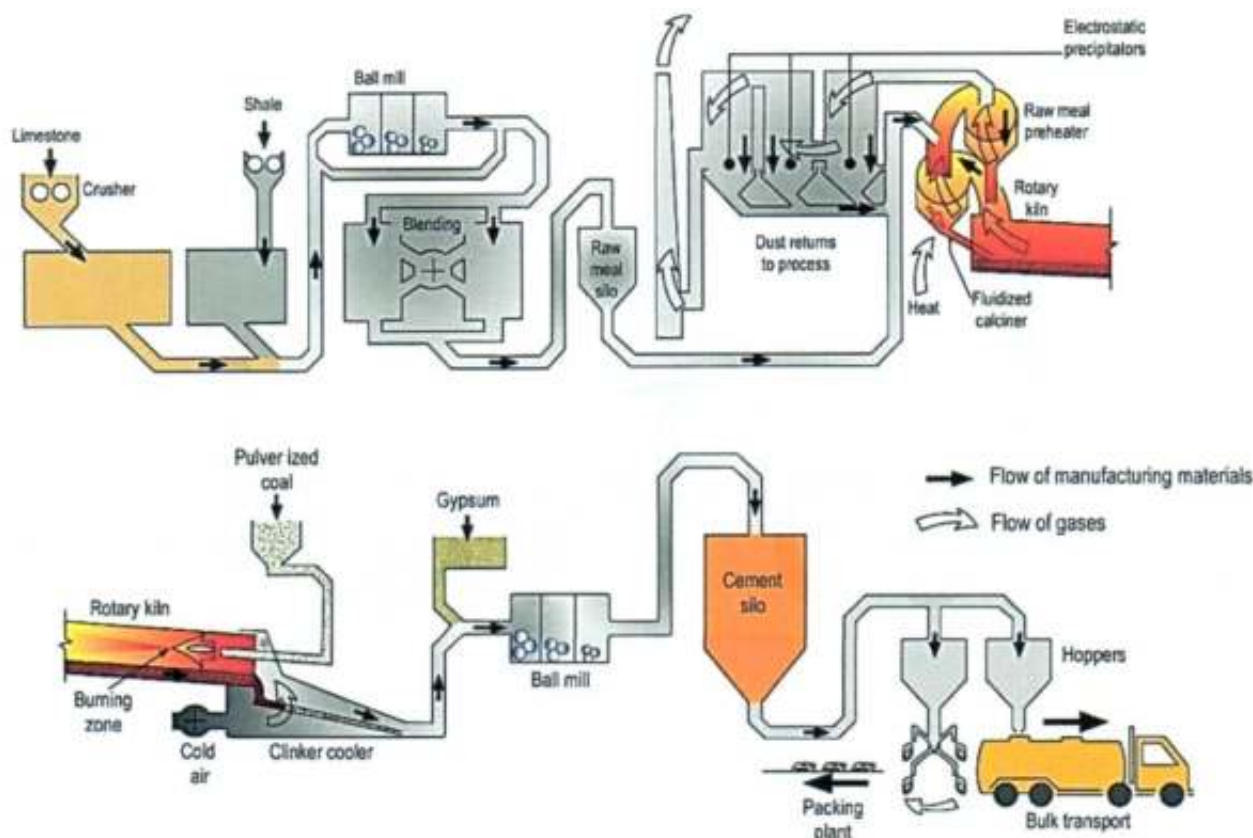


CAPTIVE POWER PLANT

2. TECHNOLOGY COLLABORATIONS: KJS Cement (I) Ltd. led by KJS Group is in the business of cement manufacturing since year- 2012. KJS Cement (I) Limited has taken technical knowhow from different multinationals for different sections of the KJS Industrial Complex. At KJS Cement (I) Limited - Maihar, raw material sourcing and refining is carried out by Vertical Roller Mill (VRM technology), supplied and installed by Loesche while equipment for Clinker Silo has done by Sanghvi Engineering and Pyro Processing Sys equipment FLSMIDTH Private Limited. Erection work was carried out by Larsen and Toubro. POLAB AMT, a laboratory automation system of modular design, is equipped with an industrial robot.

At present company is using Horizontal shaft kiln technology with vertical grinding mill using dry process.





Dry Process for Manufacturing of Cement

3. INFORMATION INPUT FOR ASSESSMENT: Latest fixed asset register (FAR) was provided to us in which assets related to different heads like Land, Building, Plant & Machinery, Electrical equipment's, Furniture & fittings, Office equipment, etc. was mentioned which is relied upon in good faith. FAR shared by the company is the key information based on which the Valuation is computed.

4. SURVEY DETAILS:

- Plant has been surveyed by our Engineering Team (Dated 28th & 29th of May 2021).
- Site inspection was done in the presence of representative of the Company. Different technical person from different sections were available with our engineering team to furnish any specific information about the plant and machinery.
- Our team examined & verified the main machines and utilities from the FAR provided by the Company.
- Photographs of the process/equipment were not allowed inside the plant premises. Only photographs of the external structures were taken during the site visit.
- All the details have been cross checked as per the documents/ information 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 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. Plant appeared to be in good condition.

5. CEMENT SECTOR IN INDIA AT A GLANCE: India is the second largest cement producer in the world and accounts for over 8 per cent of the global installed capacity with 500 MTPA of cement produce in year-2018 and it is expected that cement production capacity is set to touch 800 MT by year-2030.

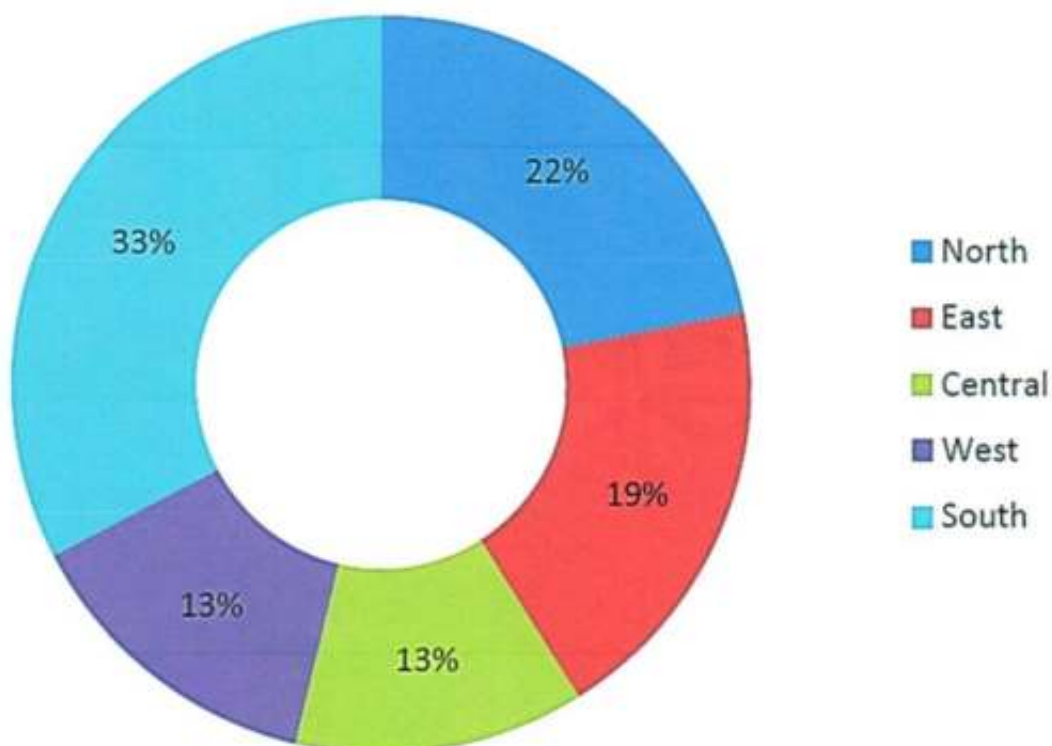
The cement industry is one of the robust growing sector in India and have seen 8% to 10% growth in last financial year due to the higher demand in infrastructure, which is also backed by government project and scheme like Affordable Housing Scheme and other new project like development of Expressway, Industrial Corridor and smart city projects.

The cement consumption can be broadly classified into demand from following sector:

- Real Estate Vertical (63% to 65%)
- Infrastructure (22-25%)
- Commercial & Industrial Development (10-12%)

The graphical representation of installed capacity in India





Source: Research notes of CARE Ratings dated November 22, 2018.

6. **SALES TRANSACTIONAL PROSPECTS OF SUCH PLANTS:** Infrastructure assets like Cement plants are of great value for the nation and region and these have much greater socio-economic value, in addition to its core Asset value.

In case of sale transactions, such assets can be divested only through strategic sales by way of acquisition or takeovers by the large conglomerates who are either already into the same business line or any other large corporates who may have business interest to diversify for entering into such sectors if they are already not into it.

KJS group is a multi-location and multi-unit group of industries with presence in Mining, Iron & Steel, Power, Media and Infrastructure Development such as housing, hotels & commercial space development, Logistics, and Transportation. For any conglomerate this will be a very good asset to add in its portfolio that is either already in Cement or Infrastructure sector or is interested to enter into Cement/Infrastructure. As far as buyers are concerned, major domestic & foreign big shots in Cement & Energy sector keep on evaluating options to take up stakes in valuable assets.

7. **VALUATION PROCEDURE:** For arriving at fair market value of P&M & other fixed assets our engineering team has rationally applied the mixture of 'cost approach (depreciated reproduction cost)'. 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 & Functional obsolescence) from the date of commissioning of the machinery to the date of its valuation.

- i. Main reference point for the assessment of the Valuation of this Plant is Fixed Asset register dated March- 2021.
- 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. In provided FAR, assets related to different heads like Plant & Machinery, Electrical equipment's, Furniture & fittings, Office equipment, Vehicles etc. were mentioned. 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 plays important role in evaluating used Plant & Machinery valuation.
- iv. For evaluating depreciation, Chart of Companies Act-2013 for ascertaining useful life of different types of machines is followed. Useful life of the Plant like Clinker Silo, Packing Plant, Bag House, Cement Mill Bag & Fly ash Silo System and etc. is adopted as 25 years. For other auxiliary machinery & equipment average life varies from 5-25 years depending upon the type of asset.
- v. For estimating current reproduction cost, WPI Index is taken into consideration.
- vi. \$ rate fluctuation is not considered separately in our assessment since the adjustment of this fluctuation in the overall cost of the Project is already capitalized by the company in FAR.
- vii. Capitalization of Soft Cost (Pre-operative, Interest, Finance Charge, \$ rate fluctuation) related to Plant & Machinery are taken along with the hard cost of the asset as breakup of hard cost and soft cost is not available.
- viii. Market & Industry scenario is also explored for demand of such Plants and it is found that many other cement plant units are also present in different parts of the Maharashtra and neighboring States for cement production but what makes KJSCL attractive to potential

suitors is that this Plant is well established on latest Technology, is a well running Plant having NOCs tied up.

- ix. A mark-up of around 5% discount has taken over the Depreciated Amount for reaching out to the Depreciated Replacement Market Value of the asset.
- x. This valuation of the project has done keeping in mind as a whole in installed condition. Also Valuation may differ in case these assets are sold in dismantled/Uninstalled condition. This will depend on its dismantling/uninstalling cost and also on the views of the buyer and seller.
- xi. In the provided FAR, a list of vehicles were provided. No detailed information regarding the Manufacture Name, Type, Model, Registration Certification (RC) etc. was provided to us on request. Still, we have done the assessment of these vehicles relying on the fact that the vehicles are in the name of Project Company.
- xii. This Valuation should be referred based on the macro analysis of the asset considering it in totality as a whole and not based on the micro, component or item wise analysis. Analysis done is a general assessment and is not investigative in nature.
- xiii. The Valuation of Plant & Machinery has been done on the basis of physical existence during our site survey rather than their technical expediency.
- xiv. All the gathered information & data is further collated & analyzed and obsolescence/deterioration factor if any is applied to arrive at the final value of the machines that is shown in the separate sheet.

8. PLANT STRENGTH & ADVANTAGES:

- The Plant is having adequate land for the further expansion.
- The proposed dedicated railway siding for the supply of raw material from maihar to Plant.
- The subject plant is located just besides the Limestone mine which preliminary raw material of cement plant.
- The company can easily cater the North- Eastern region market with this plant.

9. PLANT DRAWBACKS & LIMITATIONS:

- No major drawbacks came to notice during our site visit.



10. 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.

Table: 10

SUMMARY- VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS OF 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT- SATNA, MADHYA PRADESH						
Sr. No.	Items	Annexure	Cost of Capitalization	Net Block (31.03.2021)	Gross Current Reproduction Cost (GCRC)	Current Depreciated Replacement Value
1	Main Plant & Machinery	C	₹ 6,82,75,53,351	₹ 4,31,31,92,120	₹ 7,56,72,56,889	₹ 4,72,50,63,949
2	Mining Equipments	D	₹ 36,05,25,073.8	₹ 19,73,71,989	₹ 38,16,64,559	₹ 16,05,72,621
3	Pollution Control Equipments	E	₹ 37,89,42,810	₹ 22,46,43,939	₹ 46,73,87,470	₹ 28,91,84,732
4	Captive Power Plant (CPP)	F	₹ 1,11,61,82,418	₹ 73,12,44,774	₹ 1,37,45,29,502	₹ 87,96,49,302
5	Electric Installation	G	₹ 91,87,49,218	₹ 14,49,97,825	₹ 98,60,78,706	₹ 40,53,51,007
6	Computer	H	₹ 2,64,948.4	₹ 2,01,130	₹ 2,64,948	₹ 1,91,700
7	Furniture & Fixture	I	₹ 2,90,20,960.9	₹ 72,65,473	₹ 2,90,20,961	₹ 35,56,119
8	Lab Equipments	J	₹ 8,40,71,792.8	₹ 1,65,39,279	₹ 8,40,71,793	₹ 1,10,82,878
9	Office Equipments	K	₹ 4,55,71,401.6	₹ 87,56,369	₹ 4,55,71,402	₹ 57,99,254
10	Intangible Assets	L	₹ 2,73,08,837.0	₹ 5,10,469	₹ 2,73,08,837	₹ 10,27,139
11	Motor Vehicles	M	₹ 4,81,65,672.9	₹ 1,03,77,789	₹ 4,81,65,673	₹ 97,07,061
12	CWIP	N	₹ 40,94,55,840.2	₹ 40,94,55,840	₹ 40,94,55,840	₹ 38,85,32,063
Total			₹ 10,24,58,12,325	₹ 6,06,45,56,996	₹ 11,42,07,76,580	₹ 6,87,97,17,825

Notes:

- Asset items pertaining to M/s. KJS Cement (I) Limited, Maihar, Satna Plant is only considered in this report.
- Asset items of different classes are grouped together and summarized separately. Detailed valuation sheet with calculation can be referred in attached annexures.
- 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 heads and shown it in under various phases. Hence, for the purpose of Valuation we have taken the FAR having capex incurred.
- For evaluating useful life for calculation of depreciation, Central Electricity Commission Guidelines, Chart of Companies Act-2013 are referred.
- Useful life of Primary machines of the Plant like Clinker Unit, Grinding Unit, Silo Tank, Packing Plant, CPP and etc. is taken as 25 years. For other auxiliary machinery & equipment average life varies from 15- 25 years.
- 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
- Rate fluctuation is not considered separately in our assessment since the adjustment of this fluctuation in the overall cost of the Project is already capitalized by the company in FAR.
- Civil/Structures related to Plant & Machinery are shown separately under buildings. Since these are the part of main buildings and is capitalized in the Building Structure head in the Fixed Asset Register provided to us by the company and accordingly Valuation is done.
- Our engineering team visited all the sections and manually inspected the machines and equipments on the basis of their physical existence.
- Final valuation includes Design, erection, procurement, installation & commissioning charges as well.



PART H

RECENT DEALS IN CEMENT SECTOR

Table: 11

S.No.	Name of Project	Promoter	Project Cost (figures in Crores)	Capacity (In MTPA)	Cost in Cr./ MTPA	Capacity
1	Dalmia Bharat Cement	Proposed Unit at Kapilas near Cuttack	Rs. 500.00	2.5	Rs. 200.00	-----
2	JSW Cement Limited	JSW Group	Rs. 400.00	1.2	Rs. 333.33	1.2 MTPA Cement Plant with 36 MW CPP
3	Shree Cement Limited	Shree Cement Limited	Rs. 1,100.00	3	Rs. 366.67	2.0 Million MMTPA Clinker, 3.0 Million MMTPA Cement, 15 MW Waste Heat Recovery power generation, 36 MW Captive Thermal Power Plant, 3.2 Million MMTPA Limestone Mining
4	JK Cement Limited	JK Cement Works	Rs. 2,667.51	2.9	Rs. 919.83	Expansion of Cement Unit and Clinker Unit from 2.8 MTPA to 5 MTPA and 3.6 MTPA to 6.5 MTPA Respectively, along with 47 MW CPP and 15 MW WHRS
5	Adani Cementation Limited	Adani Group	Rs. 556.25	2	Rs. 278.13	Clinker storage of silo capacity approximately 30,000 Ton and 8 MW CPP and 6 MW CPP in Phase-1 and Phase-2 resp.
6	Emami Cement	Emami Cement	Rs. 401.00	2	Rs. 200.50	-----
8	Ultratech Cements-Kotaputli Cement Work	Ultratech Cement	Rs. 1,500.00	4	Rs. 375.00	Expansion of Cement Unit and Clinker Unit from 4 MTPA to 8 MTPA, along with 46 MW CPP and 16 MW WHRS
9	Neco Industries Limited	Neco Industries Limited	Rs. 1,831.52	3	Rs. 610.51	3 MTPA Cement Plant, 30 Lacs TPA Clinker, 70 MW CPP

Notes:

- This information is based in printed media sources and Industry publications.
- Values reflected here are sale transactional values which are different from the Fixed Asset Valuation due to inherent limitations of different methodologies used.
- This information is just for the informational purpose for the concerned organizations.



PART I

CONSOLIDATED VALUATION ASSESSMENT OF ASSETS OF THE PROJECT

Table: 12

	Description	Value by adopting		
	Valuation of the Property	Cost of Capitalization (Rs.)	Estimated Reproduction Cost of the Assets (Rs.)	Depreciated Replacement Value (Rs.)
(a)	Land (A)	Rs.25,07,36,513/-	Rs.245,56,97,226/-	Rs.245,56,97,226/-
(b)	Buildings & Civil Works (B)	Rs.69,20,60,483/-	Rs.80,29,87,683/-	Rs.56,37,05,729/-
(c)	Plant & Machinery, Other Fixed Assets & Spares (C)	Rs.1024,58,12,325/-	Rs.1142,07,76,580/-	Rs.687,97,17,824/-
(d)	Depreciated Asset Replacement Value Total {D= Add (A+B+C)}	Rs.1118,86,09,321/-	Rs.1467,94,61,488/-	Rs.989,91,20,779/-
(e)	Consolidated Fixed Asset Valuation (E)	Rs.989,91,20,779/-		
(f)	Additional Premium if any	00		
	Details/ Justification	----		
	Deductions charged if any	00		
	Details/ Justification	----		
(g)	Round off Value	Rs.990,00,00,000/-		
(h)	Total Realizable/ Fetch Value of the Plant ^ (@ ~15% less)	Rs.841,40,00,000/-		
(i)	Forced/ Distress Sale Value* (@ ~25% less)	Rs.742,40,00,000/-		

(In Words Nine Hundred Ninety Crore Only)

(j)	Concluding comments if any	As per the scope of the assignment, Value assessment is subject to R.K Associates Important Notes and Valuer's Remarks (Enclosure: 1) & other enclosed documents with the Report which will remain part & parcel of the report.
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1. REMARKS

- Consolidated Fair Market Fixed Asset Valuation of KJSCL is Rs.990.00 Cr which is well within market scenario. This will be a good deal for any buyer to acquire this plant since this plant is based on the latest technology and was newly established.
- This valuation would be more reasonable if anyone would buy this plant in as is installed condition on ongoing concern basis. Also Valuation may differ in case these assets are sold in dismantled/Uninstalled condition. This will depend on its dismantling/uninstalling cost and also on the views of the buyer and seller. This Valuation should be referred for the Plant in entirety instead of on piece meal basis of assets.
- 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 reliazability 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, analysis and based on the data, information, documents provided by the bank/ client and property identified by the owner/ bank, it is my considered opinion that the present fair market value of the above property in the prevailing condition with aforesaid specifications is Rs.990,00,00,000/- (Rs. Nine Hundred Ninety Crore only). The Realizable value of the above property is Rs.841,40,00,000/- (Rupees Eight Hundred Forty One Crores Forty Lakhs Only). The book value of the above property as of 31.03.2021 is Rs.684,00,00,000/- (Rupees Six Hundred Eighty Four Crore Only) and the distress value Rs.742,40,00,000/- (Rupees Seven Hundred Forty Two Crores Forty Lakh Only).		
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
		i.	General Details
		ii.	Screenshot of the price trend references of the similar related properties available on public domain
		iii.	Google Map
		iv.	Photographs
		v.	Copy of Circle Rate
		vi.	Survey Summary Sheet
		vii.	Valuer's Remark
		viii.	Copy of relevant papers from the property documents referred in the Valuation
iv.	Total Number of Pages in the Report with Enclosures	32	



ANNEXURE: I- ASSUMPTIONS | REMARKS | LIMITING CONDITIONS

1.	Qualification in TIR/Mitigation Suggested, if any: <i>cannot comment since copy of TIR is not provided to us</i>
2.	Is property SARFAESI compliant: Yes
3.	Whether property belongs to social infrastructure like hospital, school, old age home etc.: No
4.	Whether entire piece of land on which the unit is set up / property is situated has been mortgaged or to be mortgaged: Yes, <i>mortgaged with lender</i>
5.	Details of last two transactions in the locality/area to be provided, if available: <i>Information couldn't be found.</i>
6.	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 01 years 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.

COPYRIGHT FORMAT - This report is prepared on the copyright format of R.K Associates to serve our clients in the best possible way. Legally no one can copy or distribute this format without prior approval from R.K Associates. It is meant only for the organization as mentioned on the cover page of this report. Distribution or use of this format other than R.K Associates will be seen as unlawful act and necessary legal action can be taken against the defaulters.

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.



ANNEXURE: II- GOOGLE MAP LOCATION



ANNEXURE: III – PHOTOGRAPHS OF THE PROPERT





































ANNEXURE: IV- COPY OF CIRCLE RATE

Circle Rate for Factory Land:

S. No	Mohala/Catany/ Society/Road/Village	PLOT (SQM)			BUILDING RESIDENTIAL (DOM)				BUILDING COMMERCIAL (DOM)			BUILDING MULTI-DOM		AGRICULTURAL LAND (HECTARE)		AGRICULTURAL PLOT (DOM)	
		Residential	Commercial	Industrial	RCC	RBC	Tin shade	Kachha Kutcha	Shop	Office	Godown	Residential	Commercial	Irrigated	Un irrigated	Sub Clause 16(a) Residential	Sub Clause 16(b) Commercial
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Tehsil: MAIHAR Sub-Area : NAGAR PALIKA MAIHAR, Ward/Patwari Halka: 23-TAMAS WARD																	
704	UNIT 51 BULEVELLS SCHOOL, BE RELIANCE PETROL PUMP HOTE HUYE LAJUANPUR, LAGOWALE PARSONKA TAMAS NADI TAR NH 7 KA DONG TARAP KA KSHETRA	10000	20000	10000	19500	15600	14000	12800	32700	31100	31100	0	0	6400000	3200000	10000	20000
705	UNIT NO. 52	3800	7600	3800	13300	9400	7800	6600	20300	18700	18700	0	0	4200000	2100000	3800	7600
Tehsil: MAIHAR Sub-Area : NAGAR PALIKA MAIHAR, Ward/Patwari Halka: 24- GOPALBAG WARD																	
706	UNIT NO. 51	20000	40000	20000	29500	25600	24000	22800	52700	51100	51100	0	0	9600000	4800000	20000	40000
707	UNIT NO. 52	4800	9600	4800	14300	10400	8800	7600	22300	20700	20700	0	0	8400000	4200000	4800	9600
708	UNIT NO. 53	4800	9600	4800	14300	10400	8800	7600	22300	20700	20700	0	0	8400000	4200000	4800	9600
709	UNIT NO. 54	3600	7200	3600	13100	9200	7500	6400	19900	18300	18300	0	0	8400000	4200000	3600	7200



ANNEXURE: V- DECLARATION FROM VALUER

I hereby declare that:

- a The information furnished in our valuation report dated 7/6/2021 is true and correct to the best of my knowledge and belief and we have made an impartial and true valuation of the property.
- 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 Our authorized Engineer/ surveyor Mr. Sachin Agrahari have personally inspected the property on 28/5/2021 & 29/5/2021 the work is not subcontracted to any other valuer and is carried out by us.
- d We have not been convicted of any offence and sentenced to a term of imprisonment.
- e We have not been found guilty of misconduct in professional capacity.
- f 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.
- g 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.
- h I abide by the Model Code of Conduct for empanelment of valuer in the Bank.
- i I am registered under Section 34 AB of the Wealth Tax Act, 1957. (Strike off, if not applicable).
- j I am the proprietor / partner / authorized official of the firm / company, who is competent to sign this valuation report.
- k Further, I hereby provide the following information.

S. No.	Particulars	Valuer comment
1.	Background information of the asset being valued	This is a integrated Cement Plant located at Rajnagar, Rewa Road, Maihar, District-Satna, Madhya Pradesh having total land area as 96.73 Hectares (239.035 acres) as per the documents/ information provided to us by the Bank/ client.
2.	Purpose of valuation and appointing authority	Please refer to Page No.15 of the Report.
3.	Identity of the Valuer and any other experts involved in the valuation	Survey Analyst: Er. Sachin Agrahari Engineering Analyst: Engineering Team Valuer/ Reviewer: HOD Engg.
4.	Disclosure of Valuer interest or	No relationship with the borrower or any kind

	conflict, if any	of conflict of interest.	
5.	Date of appointment, valuation date and date of report	Date of Appointment:	22/5/2021
		Date of Survey:	28/5/2021 & 29/5/2021
		Valuation Date:	7/6/2021
		Date of Report:	7/6/2021
6.	Inspections and/or investigations undertaken	Yes by our authorized Survey Engineer Sachin Agrahari- Manager bearing knowledge of that area on 28/5/2021. Property was shown and identified by owner's representative Mr. K.S. Singhavi	
7.	Nature and sources of the information used or relied upon	Data/ details provided by the company official i.e. Mr. K.S. Sanghavi- All Time Director	
8.	Procedures adopted in carrying out the valuation and valuation standards followed	Land value is calculated on the basis of 'Market Comparable Sales Approach', building construction value is calculated on the basis of 'Depreciated Replacement cost Approach' and Plant & Machinery Value is calculated on the basis of '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</p>	



ASSET VALUATION REPORT

KJS CEMENT (I) LIMITED, MAIHAR

		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.
10.	Major factors that were taken into account during the valuation	Please refer to Page No. 34 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.

Date: 7/6/2021

Place: Noida


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

ANNEXURE: VI- 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: 7/6/2021

Place: Noida



ENCLOSURE: I – 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 01-years from the date of Valuation.
5.	This report is having limited scope as per its fields & format <u>to provide only the general basic idea of the value of the property prevailing in the market</u> based on the documents/ data/ information provided by the client. The suggested indicative prospective estimated value should be considered only if transaction is happened <u>as free market transaction</u> .
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.
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.



ENCLOSURE: 2- APPOINTMENT LETTER FOR PROJECT VALUATION



22.05.2021

To,
R.K Asso Valuers and Techno Engg Cons Pvt Ltd.
G-20, 3rd Floor, Vikas Marg,
Preet Vihar Delhi.

Sub: Engagement Letter for providing professional services for carrying out Valuation of our Assets

Dear Sir

This has reference and subject cited above and telephonic discussion held with you, we are pleased to award this mandate for carrying out the task stated on the subject referred herein above.

The Scope of work in relation to aforesaid assignment shall be as under:

1. Scope of Work:
 - Detailed asset valuation of Land and building Plant & Machinery & other Misc. Fixed Assets.
2. Time of completion:
 - You will carry out Valuation within Maximum 5 working days of this work order.
3. Fees:
 - The fee will be Rs. 1,45,000 + GST (18%) for the entire task as per above and will be paid as under-
 - a) 25% i.e. Rs. 36,250/- will be paid upfront in advance.
 - b) 25% i.e. Rs. 36,250/- will be paid after submission of draft report.
 - c) 50% i.e. Rs. 72,500/- will be paid after submission of final report.
 - d) No price escalation what so ever will be allowed.
 - e) Travelling expenses up to 2 persons shall be reimbursed to you from Delhi to Maihar ^{and back} by shortest route up to 2nd AC in train on actual basis. We will provide Lodging and Boarding facility to you in our guest house free of cost.
 - f) Local conveyance at Maihar will be arranged by us.
4. Right to Recompenate:

In case at any point of time during pendency of contract, you back out from the work assigned under this contract and job remains incomplete or adversely affects the merits of the case, we shall have all right to terminate your contract and hire the services of other consultant at the best price. We shall further have all irrevocable rights to recompensate from you all our losses caused due to your leaving task incomplete including excess payment made to another consultant.

www.kjscement.com
CIN - U74899DL1983PLC015722
Works : Rajnagar, Rewa Road, Maihar, Distt - Satna, M.P. - 485771
Registered Office : Unit No. 5, Copia Corporate Suites, Jasola, New Delhi - 110044

ENCLOSURE: 3- FACTORY LICENSE



LICENCE TO WORK A FACTORY
(Form No.3 prescribed under Rule 5 of MP Factories Rules, 1962)

Nic Number : 23941

Fee(in Rs) : 424760

Licence No : 28/14491/STN/2m(i)/H
(Mention this number invariably in
all correspondences with this office)
Factory Id : FAC1509482

Challan No : 02307741

Date : 17/11/2020

Treasury : PNB, E-Payment

Licence is hereby granted to Mr./Mrs.
Occupier of
Located at

: Kushal Singh Singhal

: KJS Cement (I) Ltd.

: Kamal Bhawan, NH-7, Rajnagar, Village-
Amilia, Rewa Road, Tehsil-Maihara, Satna

District

: Satna

(Subject to the provisions of the Factories Act, 1948 and the rules made there under and the conditions annexed here with) Valid only for the premises at the above location (as per the plan approved under the Factories Act and Rules) for use as a factory employing not more than 1500 (one thousand five hundred) workers on any one day during the year and having installed motive power More Than 5000 (More Than 5000) Horse Power, where the manufacture process of Clinker and Cement Mfg. will be carried by him.

This licence shall remain in force till the 31st day of December, 2022 (2021-2022)

Excess Amount : (In Rs)

Indore

Dated : 20/11/2020

Signature valid

Digitally Signed By Rajendra Singh

DIRECTORATE INDUSTRIAL HEALTH AND

Chief Inspector Factories

Date : 20-Nov-2020 15:15:15
Madhya Pradesh

वैधानिक प्रमाण: यह प्रमाण-पत्र केन्द्र निर्देशित अथवा अधिकाधिक के केवल उपरोक्त दस्तावेज़ की कपी प्रत्येकरी के आधार पर जारी किया गया है। अन्य प्रमाण प्रत्येकरी पावे जाने पर आदेशित अथवा उपरोक्तरी होगा।

This is a digitally signed online verifiable document and does not need manual signature.
This certificate is accepted across all the departments and can be validated online on www.labour.mp.gov.in

ENCLOSURE: 4- NOC FOR ENVIRONMENT CLEARANCE ISSUED FROM SEIAA

F. No. J-11011/607/2008-IA.II(I)

Government of India

Ministry of Environment, Forest and Climate Change
(Impact Assessment Division)

Indira Paryavaran Bhawan
Jor Bagh Road, Aliganj,
New Delhi - 110003
E-mail: sharath.kr@gov.in
Tel: 011-24695319
Dated: 03.01.2019

To

✓ M/s KJS Cement (I) Ltd,
Bandavgarh Colony,
District Satna,
Madhya Pradesh - 485 001

Subject: Expansion of Cement Plant with a Capacity of 1.5 to 2.2 MTPA of Clinker and 2.25 to 3.55 MTPA of Cement by M/s. KJS Cement (I) Limited at Village Amilia-Lakhwar, Tehsil Maihar, District Satna, Madhya Pradesh - Environmental Clearance regarding.

Sir,

This is reference to your online application vide proposal no. IA/MP/IND/58186/2008 dated 28th September 2018 along with copies of ELA/EMP report seeking environmental clearance under the provisions of the EIA Notification, 2006 for the project mentioned above. The proposed project activity is listed at Sl. No. 3(b) Cement Plants under Category "A" EIA Notification, 2006 and the proposal is appraised at Central level.

2.0 The project expansion proposal of M/s KJS Cement (I) Limited (KJS) located in Village Amilia-Lakhwar, Tehsil Maihar, District Satna, Madhya Pradesh State was initially received in the Ministry on 09.08.2016 for obtaining Terms of Reference (ToR) as per EIA Notification, 2006. The project was appraised by the Expert Appraisal Committee (Industry) [EAC(I)] during its 10th meeting held on 29th to 31st August, 2016 and prescribed ToRs to the project for undertaking detailed EIA study for obtaining environmental clearance. Accordingly, the Ministry of Environment, Forest and Climate Change had prescribed ToRs to the project on 17th March 2017 vide Lr. No. J-11011/607/2008-IA.II(I). The Company Name was changed from M/s KJS Cement Private Limited to M/s KJS Cement (I) Limited on 21.08.2017 as per the certificate of incorporation issued by the office of the Registrar of Companies.

ENCLOSURE: 5- NOC ISSUED FROM MADHYA PRADESH POLLUTION CONTROL BOARD



Consent Order

M.P. Pollution Control Board
E-5, Arera Colony
Paryavaran Parisar, Bhopal - 16 MP
Tele : 0755-2466191, Fax-0755-2463742

RED-LARGE

CCA-Renewal
Validity [A/W] : 31.12.2021

CONSENT NO: ***

PCB ID: 24751

Outward No:101143,08/10/2020

Consent No:AW-52245

To,
The Occupier,
M/s. KJS Cement (I) Ltd.,
N.H.-7, Village-Amaliya Lakhwar,
Tehsil-Maihar,
Distt. Satna-485771 (M.P.)

Subject: Renewal of Consent under section 25 of the Water (Prevention & Control of Pollution) Act, 1974 & under section 21 of the Air (Prevention & Control of Pollution) Act, 1981

Ref: Your Application Receipt No. 1003020 Dt. 20/07/2020 and last communication received on Dt. 16/09/2020

With reference to your above application, the renewal of consent has been considered under the aforesaid Acts and existing rules therein. The M. P. Pollution Control Board agreed to grant renewal of consent up to 31/12/2021, subject to the fulfillment of the terms & conditions incorporated in CCA-Expansion vide outward No: 87858,05/01/2019, its subsequent renewals & as enclosed with this letter.

SUBJECT TO THE FOLLOWING CONDITIONS :-

- a. Location: Total Area 90 Hect., N.H.-7, Village-Amaliya Lakhwar, Tehsil-Maihar, Distt. Satna-485771 (M.P.)
b. The capital investment in lakhs: Rs. 104500
c. Product & Production Capacity:

Product	CCE Qty.	CCA Qty.	Renewed Qty.
Consent OPC/PPC	3.550 MTPA	3.550 MTPA	3.550 MTPA
Clinker	2.200 MTPA	2.200 MTPA	2.200 MTPA
Power	27.000 MWH	27.000 MWH	27.000 MWH

Note:- There is no change in the products & production capacity. for any change in above industry shall obtain fresh consent from the board.

The Validity of the consent is up to 31/12/2021 and has to be renewed before expiry of consent validity. Online application through XGN with annual license fees in this regard shall be submitted to this office 6 months before expiry of the consent. Board reserves the right to amend/cancel / revoke the above condition in part or whole as and when required.

Enclosures:-

- Conditions under Water Act
- Conditions under Air Act
- General conditions



ENCLOSURE: 6- NOC FOR STORAGE OF 20 KL OF PETROLEUM CLASS B

प्रारूप XIV
(प्रथम अनुसूची का अनुच्छेद 5 देखिए)
FORM XIV
(see Article 5 of the First Schedule)

मोटर वाहनों में ईंधन डालने के लिए पम्प आउटफिट के संबंध में टैंक या टैंकों में पेट्रोलियम भंडारण के लिए अनुमति
LICENCE TO STORE PETROLEUM IN TANK/S IN CONNECTION WITH PUMP OUTFIT FOR FUELING MOTOR CONVEYANCES

अनुमति सं. (Licence No.): P/CC/MP/14/5640(P280313)

विवरण (Fee Rs.) 1000/- per year

पेट्रोलियम अधिनियम, 1934 के उपबंधों और उसके अधीन बनाए गए नियमों तथा इस अनुमति की अतिरिक्त शर्तों के अधीन एवम् 20.00 KL of Petroleum class B को टैंक/टैंकों में भण्डारण मात्र के लिए M/s KJS CEMENT LTD., NH7 VILLAGE AMILIYA LAKHWAR, TEHSIL MAIHAR, SATNA, Taluka: SATNA, District: SATNA, State: Madhya Pradesh, PIN: 485771 को नीचे वर्णित अनुमति परिसरों में जो कि इससे उपबंध नक्शा संख्या P/CC/MP/14/5640(P280313) तारीख 28/12/2015 में दिखाया गया है, के लिए विधिवत अनुमति अनुदान की जाती है।

Licence is hereby granted to M/s KJS CEMENT LTD., NH7 VILLAGE AMILIYA LAKHWAR, TEHSIL MAIHAR, SATNA, Taluka: SATNA, District: SATNA, State: Madhya Pradesh, PIN: 485771 valid only for the storage of 20.00 KL of Petroleum class B in tanks in the licensed premises described below and shown on the plan no: P/CC/MP/14/5640(P280313) dated 28/12/2015 attached hereto subject to the provisions of the Petroleum Act, 1934 and the rule made thereunder and to the further conditions of this Licence.

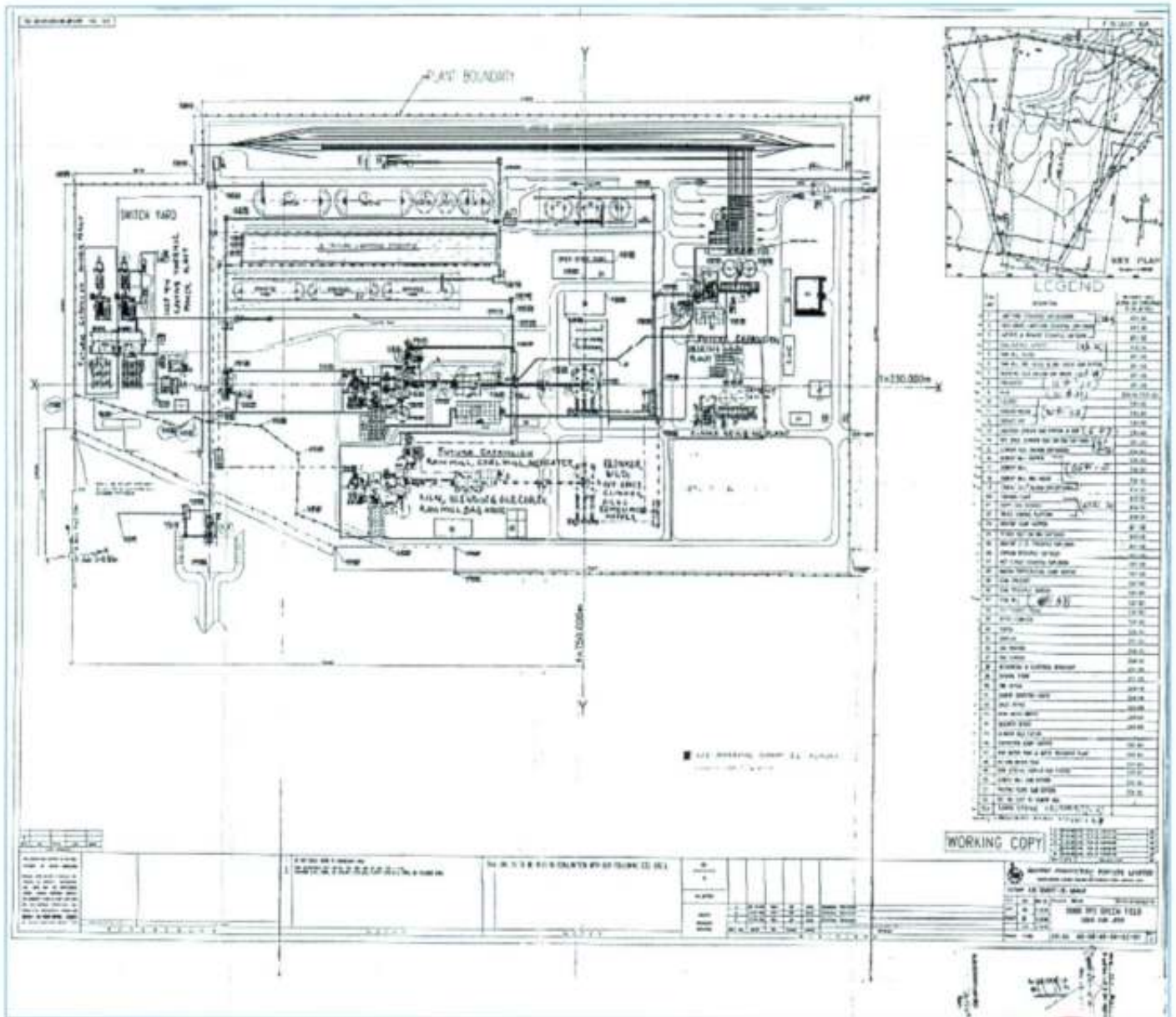
यह अनुमति 31st day of December 2021 तक विधिवत रहेगी।
The Licence shall remain in force till the 31st day of December 2021

January 18, 2012

For Jt. Chief Controller of Explosives
CC, Agra



ENCLOSURE: 7- APPROVED LAYOUT PLAN



ENCLOSURE: 8- PRODUCTION CERTIFICATE

DISTRICT TRADE & INDUSTRIES CENTRE SATNA (M.P.)

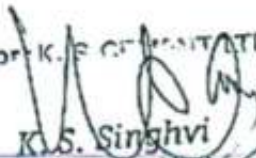
No: DTIC-STA/LI/2012/ 2132

Satna Dated-29.05.2012

Production Certificate

It is hereby certified that M/s K.J.S. Cement Ltd. Village-Amilia-Lakhwar Tehsil Maihar District Satna M.P. has started its Commercial Production on dated 09.03.2012. The particulars of the unit is as under:-

- | | | |
|----|---|--|
| 1- | Name of the unit | M/s K.J.S. Cement Ltd. |
| 2- | Location of the Factory | NH-7 Village Amilia-Lakhwar
Tehsil- Maihar, Distt.- Satna |
| 3- | Name and address of the owner | K.J.S. Cement Ltd.
A-7, Maharani Bag New Delhi |
| 4- | Constitution | Public Ltd. Company |
| 5- | Name of the products and annual production capacity | Name of the product
Annual production capacity
Clinker and Cement
2.25 Million Tonnes |
| 6- | Total Fixed investment | 976.88 Crore |
| 7- | Date of Starting Commercial production | 09.03-2012 |

For K.J.S. Cement Ltd.

K.S. Singhvi
Sr. Vice President


महा प्रबंधक
General Manager
District Trade & Industries Centre
Satna (M.P.)



ENCLOSURE: 9- CERTIFICATE ISSUED FROM BIS



भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
भोपाल Bhopal Branch Office

पता : भोपाल शहर काकीलया मन्कलाय, ई-5 अररा कॉलोनी/बि
Address : मन्कलाय - 462016
Mankalaya, E-5 Arera Colony
Bitten Market-Bhopal-462016
दूरभाष : 0755-2423449, 2423452, 2423454,
Phones :
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पंजीकृत/पावती

हमारा संदर्भ : BPLBO/L- 2538863

दिनांक - 19/12/19

विषय : प्रमाणन मुहर लाइसेंस संख्या सी एम एल - 2538863 का नवीकरण
आई एस - 1489(Pt.I): 2015

मेसर्स केजेएस सीमेंट लिमिटेड,
गांव - अमेलिया, रीवा रोड,
एनएच -7, मैंहर,
जिला सतना - 485771 (मध्य प्रदेश)
महोदय,

1. कृपया अपने नवीनीकरण के संदर्भ में भेजे गए आवेदन पत्र दिनांक 21.11.2019 का अवलोकन करें। हमें यह जानकारी देते हुए प्रसन्नता है कि आपके प्रमाणन लाइसेंस का दिनांक 01/12/2019 से 30/11/2021 तक नवीकरण हो गया है।
2. कृपया ध्यान दें कि यह लाइसेंस उपरोक्त लिखी अवधि के बाद समाप्त हो जाएगा, अतः आपसे अनुरोध है कि आप अपना लाइसेंस नवीनीकरण कराने के लिए आवेदन पत्र, नवीकरण आवेदन शुल्क, वार्षिक शुल्क तथा मुहरांकन शुल्क के साथ अगले नवीकरण की तिथि से कम से कम एक मास पूर्व भेजें।
3. लाइसेंस नवीनीकरण की पृष्ठांकन शीट संलग्न है। इसे कृपया आपके पास उपलब्ध मूल लाइसेंस के साथ जोड़ लें।
4. आपको सलाह दी जाती है कि अपना उत्पादन कार्यक्रम अग्रिम रूप से इस कार्यालय को अवश्य सूचित करें।

धन्यवाद

संलग्न : अनुलग्नक क्रमांक 08

भवदीय

(Signature)

श्री. भूपति
श्री. भूपति
भारतीय मानक ब्यूरो, भोपाल
Bureau of Indian Standards, Bhopal

ENCLOSURE-A: VALUATION OF FACTORY BUILDING/ CIVIL STRUCTURE CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR, DISTRICT-SATNA, MADHYA PRADESH														
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Deterioration Factor	Current Depreciated Replacement Value
1	VIBRATOR MACHINE	25-10-2012	03-06-2021	8.61	0	5%	0.000	₹ 27,405	₹ -	₹ 27,405	₹ -	₹ -	5%	₹ -
2	SKID VIBRATOR	25-10-2012	03-06-2021	8.61	0	5%	0.000	₹ 9,135	₹ -	₹ 9,135	₹ -	₹ -	5%	₹ -
3	NIDDLE	25-10-2012	03-06-2021	8.61	0	5%	0.000	₹ 1,49,530	₹ -	₹ 1,49,530	₹ -	₹ -	5%	₹ -
4	Building 11 KV MRSS	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 94,90,491	₹ 65,65,738	₹ 1,10,40,267	₹ 27,69,227	₹ 82,71,040	5%	₹ 78,57,488
5	Building CCR	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 8,74,65,147	₹ 6,09,05,822	₹ 10,17,48,012	₹ 2,55,21,428	₹ 7,62,26,584	5%	₹ 7,24,15,255
6	Building Compressor House	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 71,62,055	₹ 49,56,129	₹ 83,31,603	₹ 20,89,814	₹ 62,41,789	5%	₹ 59,29,699
7	Building HSD Pump Room	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 92,819	₹ 64,373	₹ 1,07,976	₹ 27,084	₹ 80,893	5%	₹ 76,848
8	Building Sub Station	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 83,02,452	₹ 57,43,834	₹ 96,58,224	₹ 24,22,570	₹ 72,35,654	5%	₹ 68,73,871
9	Building Switch Yard	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 2,76,490	₹ 1,91,282	₹ 3,21,640	₹ 80,677	₹ 2,40,963	5%	₹ 2,28,915
10	Building Work Shop	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 3,20,20,795	₹ 2,21,53,014	₹ 3,72,49,719	₹ 93,43,338	₹ 2,79,06,382	5%	₹ 2,65,11,063
TOTAL										₹ 16,86,43,511				₹ 11,98,93,139



ENCLOSURE -B: VALUATION OF NON FACTORY BUILDING/ CIVIL STRUCTURE CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT | M/S. KJS CEMENT (I) LIMITED | MAIHAR, DISTRICT- SATNA, MADHYA PRADESH

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Deterioration Factor	Current Depreciated Replacement Value
1.	SURFACE VIBRATOR	08-12-2012	03-06-2021	8.49	10	5%	0.095	₹ 20,453	₹ -	₹ 21,771	₹ 17,560	₹ 4,211	5%	₹ -
2	Borewell	09-03-2012	03-06-2021	9.24	10	5%	0.095	₹ 49,76,141	₹ -	₹ 57,88,734	₹ 50,81,953	₹ 7,06,781	5%	₹ -
3	Boundary Wall	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 1,17,34,557	₹ 83,19,849	₹ 1,36,50,784	₹ 34,24,023	₹ 1,02,26,761	5%	₹ 97,35,423
4	Building Coal Shed	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 3,75,34,735	₹ 2,60,63,616	₹ 4,36,64,074	₹ 1,09,52,248	₹ 3,27,11,825	5%	₹ 3,10,76,234
5	Building Coal Stockpile	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 8,09,36,438	₹ 5,60,15,448	₹ 9,41,53,179	₹ 2,36,16,418	₹ 7,05,36,761	5%	₹ 6,70,09,923
6	Building Gypsum	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 1,95,87,422	₹ 1,35,51,044	₹ 2,27,86,005	₹ 57,15,408	₹ 1,70,70,597	5%	₹ 1,62,37,067
7	Building Mangate	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 86,59,778	₹ 60,14,080	₹ 1,00,73,901	₹ 25,76,834	₹ 75,47,067	5%	₹ 71,69,713
8	Building Store	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 10,30,373	₹ 6,38,165	₹ 1,00,63,253	₹ 25,24,163	₹ 75,39,090	5%	₹ 71,62,135
9	Building Weightbridge	09-03-2012	03-06-2021	9.24	35	5%	0.027	₹ 3,15,45,435	₹ 2,31,46,578	₹ 3,66,96,735	₹ 3,00,652	₹ 8,97,978	5%	₹ 8,53,079
10	Road, Bridge Etc.	09-03-2012	03-06-2021	9.24	20	5%	0.048	₹ 3,05,40,912	₹ 2,11,28,927	₹ 3,55,28,175	₹ 1,55,95,166	₹ 1,99,33,010	5%	₹ 1,95,59,196
11	Water Tank	09-03-2012	03-06-2021	9.24	20	5%	0.048	₹ 12,09,438	₹ 10,07,752	₹ 12,20,122	₹ 1,71,486	₹ 10,48,636	5%	₹ 1,89,36,359
12	MAGAZINE ROOMS : MINES	31-03-2016	03-06-2021	5.18	35	5%	0.027	₹ 2,09,035	₹ 1,88,112	₹ 2,09,192	₹ 18,061	₹ 1,91,132	5%	₹ 9,96,204
13	STEEL	30-03-2018	03-06-2021	3.18	35	5%	0.027	₹ 3,75,800	-	₹ 4,00,018	₹ 3,26,294	₹ 73,724	5%	₹ 3,81,575
14	MODULAR KITCHEN	03-11-2012	03-06-2021	8.59	10	5%	0.095	₹ 79,68,521	₹ 24,94,020	₹ 84,82,039	₹ 69,16,580	₹ 15,65,459	5%	₹ 14,87,186
15	MODULAR KITCHEN	04-11-2012	03-06-2021	8.58	10	5%	0.095	₹ 5,28,350	₹ 4,54,461	₹ 6,14,628	₹ 1,19,908	₹ 4,94,721	5%	₹ 4,69,985
16	Building Maihar Guest House	09-03-2012	03-06-2021	9.24	45	5%	0.021	₹ 29,03,49,553	₹ 25,46,17,427	₹ 33,77,62,992	₹ 6,58,94,115	₹ 27,18,68,877	5%	₹ 25,82,75,433
17	Building Staff Colony	09-03-2012	03-06-2021	9.24	45	5%	0.021	₹ 54,487	₹ 51,761	₹ 54,528	₹ 16,477	₹ 38,051	5%	₹ 36,148
18	CAPACITOR START MONOBLOCK PUMP230VAC/HP	30-03-2018	03-06-2021	3.18	10	5%	0.095	₹ 39,21,169	₹ 37,38,842	₹ 39,24,122	₹ 3,38,795	₹ 35,85,326	5%	₹ 34,06,060
19	STEEL	30-03-2018	03-06-2021	3.18	35	5%	0.027	₹ -	₹ -	₹ -	₹ -	₹ -	5%	₹ -
20	MEDICINE TROLLY	13-02-2013	03-06-2021	8.31	10	5%	0.095	₹ 7,350	₹ 2,917	₹ 7,553	₹ 11,921	₹ -	5%	₹ 378
21	REVOLVING STOOL	13-02-2013	03-06-2021	8.31	5	5%	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	5%	₹ -
22	WASH BASIN	13-02-2013	03-06-2021	8.31	10	5%	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	5%	₹ -
23	Bed Side Locker	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 13,708	₹ -	₹ 14,087	₹ 10,948	₹ 3,139	5%	₹ -
24	CRASH CART SS	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 26,399	₹ -	₹ 27,128	₹ 21,084	₹ 6,045	5%	₹ -
25	EXAMINATION LAMP	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 6,803	₹ -	₹ 6,991	₹ 5,433	₹ 1,558	5%	₹ -
26	VISITOR STOOL	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 1,982	₹ -	₹ 2,037	₹ 1,583	₹ 454	5%	₹ -
27	AUTO CLAVE STAND	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 76,152	₹ -	₹ 78,256	₹ 60,819	₹ 17,437	5%	₹ -
28	BIO MEDICAL WASTE	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 8,409	₹ -	₹ 8,641	₹ 6,716	₹ 1,925	5%	₹ -
29	SUNCTION MACHINE	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 11,676	₹ -	₹ 11,999	₹ 9,325	₹ 2,674	5%	₹ -
30	HAND SUNCTION MACHINE	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 2,843	₹ -	₹ 2,922	₹ 2,271	₹ 651	5%	₹ -
31	INSTRUMENT STER TRAY 16x8x7.5	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 4,518	₹ -	₹ 4,643	₹ 3,608	₹ 1,035	5%	₹ -
32	KIDNEY TRAY 12"	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 416	₹ -	₹ 427	₹ 332	₹ 95	5%	₹ -
33	DRESSING DRUM 9X9"	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 3,453	₹ -	₹ 3,548	₹ 2,758	₹ 791	5%	₹ -
34	FOWLER BED (ABS PANEL)	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 42,646	₹ -	₹ 43,824	₹ 34,059	₹ 9,765	5%	₹ -
35	AMBULANCE STRETCHER	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 42,645	₹ -	₹ 43,823	₹ 34,058	₹ 9,765	5%	₹ -
36	EXAMINATION COUCH	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 48,737	₹ -	₹ 50,083	₹ 38,924	₹ 11,160	5%	₹ -
37	FOOT STEP DOUBLE SS	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 7,616	₹ -	₹ 7,826	₹ 6,083	₹ 1,744	5%	₹ -
38	BED SIDE SCREEN 3 FOLD	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 9,140	₹ -	₹ 9,393	₹ 7,300	₹ 2,093	5%	₹ -
39	SALINE STAND SS WITH PLASTIC BASE	31-03-2013	03-06-2021	8.18	10	5%	0.095	₹ 5,484	₹ -	₹ 5,636	₹ 4,380	₹ 1,256	5%	₹ -
40	Building Project Office	09-03-2012	03-06-2021	9.24	10	5%	0.095	₹ 33,01,671	₹ -	₹ 38,40,827	₹ 33,71,877	₹ 4,68,949	5%	₹ -
41	Building Worker Colony	09-03-2012	03-06-2021	9.24	10	5%	0.095	₹ 16,67,809	₹ -	₹ 19,40,159	₹ 17,03,273	₹ 2,36,885	5%	₹ -
42	ROU Asset - Building - SANTOSH KUMAR NEEMA	01-04-2019	03-06-2021	2.18	45	5%	0.021	₹ 9,97,763	₹ 3,32,588	₹ 9,97,763	₹ 45,821	₹ 9,51,942	5%	₹ 9,04,345
43	ROU Asset - Building - SHALINI CHAWALA	01-04-2019	03-06-2021	2.18	10	5%	0.095	₹ 1,81,804	₹ -	₹ 1,81,804	₹ 37,571	₹ 1,44,233	5%	₹ -
44	ROU Asset - Building - PRAVESH KR TULLI	01-04-2019	03-06-2021	2.18	10	5%	0.095	₹ 3,77,491	₹ -	₹ 3,77,491	₹ 78,011	₹ 2,99,480	5%	₹ -
45	ROU Asset - Building -SHALINI CHAWLA	31-03-2020	03-06-2021	1.18	45	5%	0.021	₹ 3,28,792	₹ 2,18,895	₹ 3,28,792	₹ 8,158	₹ 3,20,634	5%	₹ 3,04,603
46	ROU Asset - Building -PRAVESH KR TULLI	31-03-2020	03-06-2021	1.18	45	5%	0.021	₹ 55,635	₹ 37,040	₹ 55,635	₹ 1,380	₹ 54,255	5%	₹ 51,542
TOTAL											₹ 16,51,71,942	₹ 46,91,72,219		₹ 44,38,12,590

ENCLOSURE-C: VALUATION OF PLANT & MACHINERY CAPITALIZED IN 2-25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR. DISTRICT-SATNA, MADHYA PRADESH														
Sr. No	Asset description	Date of Capitalisation	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization (31.03.21)	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
52	Coal Mill Stand with other parts - IND AS COMP	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,04,95,429	₹ 64,54,706	₹ 1,16,34,543	₹ 40,85,605	₹ 75,48,938	5%	₹ 71,71,491
53	Classifier - Coal Mill - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 36,53,472	₹ 22,46,891	₹ 40,49,999	₹ 14,22,204	₹ 26,27,795	5%	₹ 24,96,405
54	Coal Mill Gearbox - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 6,11,48,990	₹ 3,76,06,731	₹ 6,77,85,755	₹ 2,38,03,757	₹ 4,39,81,998	5%	₹ 4,17,82,898
55	Inert Gas Gen with control panel & storage - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 45,17,020	₹ 27,77,975	₹ 50,07,272	₹ 17,58,362	₹ 32,48,910	5%	₹ 30,86,405
56	Coal Mill Bag House - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,10,26,843	₹ 67,81,527	₹ 1,22,23,634	₹ 42,92,471	₹ 79,31,163	5%	₹ 75,34,605
57	Coal Mill Bag House - Fan - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 15,27,816	₹ 9,39,609	₹ 16,93,636	₹ 5,94,740	₹ 10,98,896	5%	₹ 10,43,951
58	Other MISC Parts - Coal Mill - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,99,28,030	₹ 1,22,55,772	₹ 2,20,90,905	₹ 77,57,479	₹ 1,43,33,427	5%	₹ 1,36,36,265
59	Erection Fab Steel and other Pre-Op - COAL MILL	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 9,59,58,885	₹ 5,90,14,874	₹ 10,63,73,718	₹ 3,73,54,370	₹ 6,90,19,348	5%	₹ 6,55,68,381
60	Drive - kiln IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 2,09,70,045	₹ 1,34,90,526	₹ 2,32,46,014	₹ 81,63,109	₹ 1,50,82,906	5%	₹ 1,43,28,260
61	Utility - Kiln - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 4,09,781	₹ 2,63,379	₹ 4,54,256	₹ 1,59,517	₹ 2,94,739	5%	₹ 2,80,002
62	Shell - Kiln - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 4,55,19,784	₹ 2,92,57,049	₹ 5,04,60,243	₹ 1,77,19,702	₹ 3,27,40,541	5%	₹ 3,11,03,514
63	Burner - Kiln IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 86,04,960	₹ 55,30,688	₹ 95,38,893	₹ 33,49,693	₹ 61,89,200	5%	₹ 58,79,240
64	Support Roller - Kiln IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 3,15,89,873	₹ 2,03,03,841	₹ 3,50,18,459	₹ 1,22,97,140	₹ 2,27,21,319	5%	₹ 2,15,80,253
65	Tyre - Kiln - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,50,50,821	₹ 96,73,653	₹ 1,66,84,352	₹ 58,58,904	₹ 1,08,25,447	5%	₹ 1,02,84,175
66	Girth Gear - Kiln - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,21,31,804	₹ 77,97,506	₹ 1,34,48,521	₹ 47,22,605	₹ 87,25,917	5%	₹ 82,89,621
67	Pinion - Kiln IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 80,60,040	₹ 51,80,450	₹ 89,34,831	₹ 31,37,570	₹ 57,97,261	5%	₹ 55,07,398
68	Tools & Tackles - Kiln IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 24,53,322	₹ 15,76,830	₹ 27,19,592	₹ 9,55,016	₹ 17,64,575	5%	₹ 16,79,347
69	Ere Fabr Steel and other Pre-Op KLIN IND AS COMP	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 17,10,36,025	₹ 10,99,30,427	₹ 18,95,99,304	₹ 6,65,80,009	₹ 12,30,19,301	5%	₹ 11,68,68,336
70	Assembly - Cooler - CLINKER COOLER - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 7,92,43,231	₹ 4,95,99,901	₹ 8,78,43,841	₹ 3,08,47,388	₹ 5,69,96,454	5%	₹ 5,41,46,631
71	Drive - FOR CLINKER COOLER - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 25,20,907	₹ 15,77,868	₹ 27,94,512	₹ 9,81,326	₹ 18,13,187	5%	₹ 17,22,538
72	ESP FAN - FOR CLINKER COOLER - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,65,83,102	₹ 1,03,79,690	₹ 1,83,62,938	₹ 64,55,383	₹ 1,19,27,555	5%	₹ 1,13,31,777
73	ESP - FOR CLINKER COOLER - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 13,59,581	₹ 8,50,989	₹ 15,07,142	₹ 5,29,251	₹ 9,77,892	5%	₹ 9,38,087
74	MISC ITEM FOR CLINKER COOLER - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 15,59,81,386	₹ 9,76,31,825	₹ 17,29,10,720	₹ 6,07,19,613	₹ 11,21,91,107	5%	₹ 10,65,81,552
75	Roller with Table assy - Raw Mill - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 6,88,23,684	₹ 4,16,51,025	₹ 7,62,93,416	₹ 2,67,91,321	₹ 4,95,02,094	5%	₹ 4,70,26,590
76	Classifier - Raw Mill - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 99,57,902	₹ 60,26,368	₹ 1,10,38,676	₹ 38,76,360	₹ 71,62,317	5%	₹ 68,04,301
77	Gearbox - Raw Mill - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 2,06,79,201	₹ 1,25,14,732	₹ 2,29,23,605	₹ 80,49,891	₹ 1,48,73,714	5%	₹ 1,41,30,028
78	Bag house fan with damper - RAW MILL - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 66,93,932	₹ 41,72,101	₹ 76,42,160	₹ 26,83,634	₹ 49,58,527	5%	₹ 47,10,600
79	Hot Air Generator RAW MILL IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 42,12,959	₹ 25,49,617	₹ 46,70,209	₹ 16,39,998	₹ 30,30,211	5%	₹ 28,78,700
80	Reverse Air Bag House - raw mill - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 8,38,45,536	₹ 5,07,42,017	₹ 9,29,45,654	₹ 3,26,38,949	₹ 6,03,06,705	5%	₹ 5,72,91,370
81	Raw Mill Stand FOR RAW MILL - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 3,17,12,088	₹ 1,93,91,664	₹ 3,51,53,938	₹ 1,23,44,715	₹ 2,28,09,223	5%	₹ 2,16,68,762
82	Bucket elevator for Reject - Raw Mill - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 35,23,565	₹ 21,32,407	₹ 39,05,993	₹ 13,71,635	₹ 25,34,358	5%	₹ 24,07,640
83	EOT Crane for maintenance - Raw Mill IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 37,53,363	₹ 22,71,477	₹ 41,40,732	₹ 24,35,149	₹ 17,25,583	5%	₹ 16,39,304
84	Raw Mill Fan with inlet damper IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 91,91,910	₹ 55,62,801	₹ 1,01,89,547	₹ 35,78,178	₹ 66,11,369	5%	₹ 62,80,801
85	Bucket elevator for kiln feed bin - INS AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 21,44,779	₹ 12,97,987	₹ 23,77,561	₹ 8,34,908	₹ 15,42,653	5%	₹ 14,65,520
86	Other MISC Parts - Raw Mill - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 20,06,78,450	₹ 12,14,47,483	₹ 22,24,58,950	₹ 7,81,19,051	₹ 14,43,39,899	5%	₹ 13,71,22,904
87	Erect Fab Steel and other Pre-Op RAW MILL IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 40,13,92,245	₹ 24,29,16,357	₹ 44,49,57,081	₹ 15,62,51,860	₹ 28,87,05,221	5%	₹ 27,42,69,360
88	Rotor with Impactor Assy LS CRUSHER IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 2,14,52,438	₹ 1,27,27,759	₹ 2,37,80,764	₹ 83,50,892	₹ 1,54,29,872	5%	₹ 1,46,58,378
89	Wobbler feeder - LS CRUSHER IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 53,48,480	₹ 31,73,260	₹ 59,28,973	₹ 20,82,028	₹ 38,46,945	5%	₹ 36,54,598
90	Aspron Feeder - LS CRUSHER IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,31,90,427	₹ 78,25,897	₹ 1,46,22,041	₹ 51,34,700	₹ 94,87,341	5%	₹ 90,12,974
91	Other MISC Parts - Crusher - IND AS	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 14,57,35,247	₹ 8,64,64,908	₹ 16,15,52,523	₹ 5,67,31,049	₹ 10,48,21,473	5%	₹ 9,95,80,400
92	Roller with Table assy - CM - IND AS COMPONENTISATION	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 1,91,21,705	₹ 1,23,10,454	₹ 2,11,97,067	₹ 68,60,858	₹ 1,43,16,208	5%	₹ 1,36,00,988
93	Classifier cement mill - IND AS COMPONENTISATION	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 2,60,66,186	₹ 1,67,81,275	₹ 2,88,95,261	₹ 93,79,798	₹ 1,95,15,464	5%	₹ 1,85,38,691
94	GEAR BOX CEMENT MILL - IND AS COMPONENTISATION	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 10,05,69,100	₹ 6,47,45,863	₹ 11,14,84,299	₹ 3,61,89,331	₹ 7,52,94,968	5%	₹ 7,15,30,220
95	Pan Conveyor - S11 D84 - Beulmer CEM MILL IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 3,08,81,933	₹ 1,98,81,617	₹ 3,42,33,682	₹ 1,11,12,722	₹ 2,31,20,960	5%	₹ 2,19,64,912
96	Cement Mill Stand with other parts IND AS COMPONENT	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 5,28,20,335	₹ 3,40,05,457	₹ 5,85,53,154	₹ 1,90,07,156	₹ 3,95,45,998	5%	₹ 3,75,68,698
97	Bucket elevator for reject - Cement Mill IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 29,81,177	₹ 19,19,266	₹ 33,04,737	₹ 10,72,763	₹ 22,81,974	5%	₹ 21,30,375
98	EOT Crane for maintenance - Cement Mill IND AS	19-11-2012	03-06-2021	8.54	15	5%	0.063	₹ 50,45,068	₹ 32,47,989	₹ 55,92,631	₹ 30,25,741	₹ 25,66,890	5%	₹ 24,38,546
99	Cement Mill Bag House - IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 6,29,86,912	₹ 4,05,50,646	₹ 8,92,23,154	₹ 2,26,65,552	₹ 4,71,57,602	5%	₹ 4,47,99,722
100	Bag House fan with inlet damper - Cem Mill IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 74,14,721	₹ 47,73,559	₹ 82,19,473	₹ 26,68,154	₹ 55,51,320	5%	₹ 52,73,754
101	Booster fan with damper - Cem Mill IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 25,98,975	₹ 16,73,206	₹ 28,81,052	₹ 9,85,229	₹ 19,45,823	5%	₹ 18,48,532
102	Dry fly ash feeding system CM MILL IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 30,57,617	₹ 19,68,478	₹ 33,89,473	₹ 11,00,270	₹ 22,89,207	5%	₹ 21,74,244

ENCLOSURE-C: VALUATION OF PLANT & MACHINERY CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR, DISTRICT- SATNA, MADHYA PRADESH														
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
103	Other MISC Parts - Cement Mill IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 21,34,64,329	₹ 13,74,27,222	₹ 23,66,32,535	₹ 7,68,14,162	₹ 15,98,18,173	5%	₹ 15,18,27,654
104	Eres Fabri Steel & Pre-Op CEMENT MILL IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 69,31,34,887	₹ 44,62,36,629	₹ 76,83,63,813	₹ 24,94,21,419	₹ 51,89,42,393	5%	₹ 49,29,95,274
105	Bag Packing machine - IND AS COMPONENTISATION	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 74,24,439	₹ 48,68,861	₹ 82,30,245	₹ 26,71,650	₹ 55,58,595	5%	₹ 52,80,665
106	Bag Loading Machine - IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 74,68,645	₹ 48,97,851	₹ 82,79,250	₹ 26,87,558	₹ 55,91,692	5%	₹ 53,12,107
107	Ere Fabri Steel & OT PRE OP PACKING - IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 17,18,48,432	₹ 11,26,96,210	₹ 19,04,99,885	₹ 6,18,38,872	₹ 12,86,61,013	5%	₹ 12,22,27,962
TOTAL								₹ 6,82,75,53,351	₹ 4,31,31,92,120	₹ 7,56,72,56,889				₹ 4,72,50,63,949



ENCLOSURE - D - VALUATION OF MINING EQUIPMENTS CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT | M/S. KJS CEMENT (I) LIMITED | MAHAR. DISTRICT - SATNA, MADHYA PRADESH

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Book Value
1	DEWATERING PUMP	24-02-2013	03-06-2021	8.28	15	5%	0.063	₹ 13,09,059	₹ 19,979	₹ 13,22,960	₹ 6,93,485	₹ 6,29,475	0%	₹ 6,29,475
2	STARTER 60HP	28-06-2013	03-06-2021	7.94	15	5%	0.063	₹ 3,14,062	₹ 3,140	₹ 3,17,397	₹ 1,59,548	₹ 1,57,849	0%	₹ 1,57,849
3	MUD PUMP/SLUDGE PUMP	01-06-2013	03-06-2021	8.01	15	5%	0.063	₹ 2,40,079	₹ 2,400	₹ 2,42,629	₹ 1,23,100	₹ 1,19,528	0%	₹ 1,19,528
4	EXCAVATOR PC 300	05-03-2013	03-06-2021	8.25	10	5%	0.095	₹ 72,85,113	₹ 15,48,896	₹ 73,62,477	₹ 57,71,779	₹ 15,90,698	0%	₹ 15,90,698
5	Crew 55MT Capacity	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 1,59,02,862	₹ 94,37,075	₹ 1,79,73,062	₹ 1,05,19,083	₹ 74,53,979	0%	₹ 74,53,979
6	Crate (EOT)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 31,55,000	₹ 17,59,611	₹ 33,54,758	₹ 19,63,437	₹ 13,91,321	0%	₹ 13,91,321
7	Mines Machinery & Equipments	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 15,62,49,952	₹ 8,09,77,422	₹ 16,61,42,873	₹ 9,72,38,341	₹ 6,89,04,532	0%	₹ 6,89,04,532
8	Plant & Machinery (Mines)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	0%	₹ 0
9	SUBMERGIBLE PUMP 10HP	15-12-2013	03-06-2021	7.45	15	5%	0.063	₹ 30,734	₹ 307	₹ 31,060	₹ 14,708	₹ 16,353	0%	₹ 16,353
10	Minimate Blasting	05-03-2014	03-06-2021	7.25	15	5%	0.063	₹ 7,86,980	₹ 6,11,509	₹ 7,87,670	₹ 3,61,774	₹ 4,25,896	0%	₹ 4,25,896
11	Portable Magazine	30-03-2018	03-06-2021	3.18	15	5%	0.063	₹ 1,99,920	₹ 1,71,333	₹ 2,00,055	₹ 40,310	₹ 1,59,786	0%	₹ 1,59,786
12	Telescopic Lighting Conductor	30-03-2018	03-06-2021	3.18	15	5%	0.063	₹ 14,280	₹ 12,238	₹ 14,253	₹ 2,879	₹ 11,413	0%	₹ 11,413
13	Weather Protection Hood	30-03-2018	03-06-2021	3.18	15	5%	0.063	₹ 40,800	₹ 34,965	₹ 40,836	₹ 8,226	₹ 32,609	0%	₹ 32,609
14	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,19,03,364	₹ 1,17,40,230	₹ 2,32,90,169	₹ 1,36,31,024	₹ 96,59,146	0%	₹ 96,59,146
15	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,19,03,364	₹ 1,17,40,230	₹ 2,32,90,169	₹ 1,36,31,024	₹ 96,59,146	0%	₹ 96,59,146
16	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,19,03,364	₹ 1,17,40,230	₹ 2,32,90,169	₹ 1,36,31,024	₹ 96,59,146	0%	₹ 96,59,146
17	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,19,03,364	₹ 1,17,40,230	₹ 2,32,90,169	₹ 1,36,31,024	₹ 96,59,146	0%	₹ 96,59,146
18	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 4,98,325	₹ 2,67,103	₹ 5,29,876	₹ 3,10,120	₹ 2,19,756	0%	₹ 2,19,756
19	PC 800 IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 35,80,189	₹ 20,98,480	₹ 38,06,368	₹ 22,28,043	₹ 15,78,324	0%	₹ 15,78,324
20	Doser - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 20,41,254	₹ 11,97,030	₹ 21,70,495	₹ 12,70,325	₹ 9,00,171	0%	₹ 9,00,171
21	Grader IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 8,17,171	₹ 4,79,175	₹ 8,68,557	₹ 5,08,515	₹ 3,60,341	0%	₹ 3,60,341
22	LOADER IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 8,57,977	₹ 5,03,134	₹ 9,12,300	₹ 5,33,941	₹ 3,78,359	0%	₹ 3,78,359
23	PC 300 IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 9,56,618	₹ 5,83,849	₹ 10,58,555	₹ 6,19,599	₹ 4,39,057	0%	₹ 4,39,057
24	Wheel Loader 950 - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 12,62,348	₹ 7,40,265	₹ 13,42,273	₹ 7,85,591	₹ 5,56,682	0%	₹ 5,56,682
25	Hydraulic Rock Breaker - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,91,018	₹ 1,70,658	₹ 3,09,444	₹ 1,81,108	₹ 1,28,336	0%	₹ 1,28,336
26	Other Misc Pre Equip FOR MINES M/C - IND AS COMPON	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 75,88,658	₹ 44,50,132	₹ 80,69,131	₹ 47,22,616	₹ 33,46,516	0%	₹ 33,46,516
27	ROCK BREAKER	31-03-2016	03-06-2021	5.18	10	5%	0.095	₹ 44,16,000	₹ 33,90,647	₹ 44,19,870	₹ 21,74,213	₹ 22,45,657	0%	₹ 22,45,657
28	IBH 10-Crawler Whole Drill Machine	03-01-2017	03-06-2021	4.42	10	5%	0.095	₹ 91,13,850	₹ 13,78,120	₹ 91,37,855	₹ 38,33,993	₹ 53,03,961	0%	₹ 53,03,961
29	Mobile Service VAN -HEMMI Equipments	05-02-2017	03-06-2021	4.33	15	5%	0.063	₹ 26,57,813	₹ 21,50,154	₹ 26,64,814	₹ 7,30,110	₹ 19,34,703	0%	₹ 19,34,703
30	Automatic Fire Protection System for CAT 773E	07-02-2017	03-06-2021	4.32	8	5%	0.119	₹ 4,00,360	₹ 3,32,480	₹ 4,01,414	₹ 2,05,952	₹ 1,95,463	0%	₹ 1,95,463
31	Explosive VAN	01-06-2017	03-06-2021	4.01	15	5%	0.063	₹ 7,79,759	₹ 6,36,826	₹ 7,81,813	₹ 1,98,466	₹ 5,83,347	0%	₹ 5,83,347
32	FORKLIFT 3 MT	04-08-2018	03-06-2021	2.83	8	5%	0.119	₹ 8,00,000	₹ 5,66,575	₹ 8,00,701	₹ 2,69,359	₹ 5,31,342	0%	₹ 5,31,342
33	CENTER-FUGAL PUMP 450 M3/HR	19-09-2018	03-06-2021	2.71	15	5%	0.063	₹ 4,27,639	₹ 2,07,860	₹ 4,28,034	₹ 73,376	₹ 3,54,658	0%	₹ 3,54,658
34	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,19,03,364	₹ 1,24,11,935	₹ 2,32,90,169	₹ 1,36,31,024	₹ 96,59,146	0%	₹ 96,59,146
35	Caterpillar Dumper IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,19,03,364	₹ 1,24,11,935	₹ 2,32,90,169	₹ 1,36,31,024	₹ 96,59,146	0%	₹ 96,59,146
36	PC 1250 - IND AS COMPONENTISATION	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 60,48,119	₹ 35,46,731	₹ 64,31,064	₹ 37,63,899	₹ 26,67,165	0%	₹ 26,67,165
									₹ 36,05,25,074	₹ 19,73,71,989	₹ 38,16,64,559			
TOTAL									₹ 36,05,25,074	₹ 19,73,71,989	₹ 38,16,64,559			

ENCLOSURE-E: VALUATION OF POLLUTION CONTROL EQUIPMENTS CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR, DISTRICT-SATNA, MADHYA PRADESH															
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	% Inflation	Estimated Reproduction Cost of the Asset (Rs per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	E S P	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 8,28,96,103	₹ 5,06,24,672	23.34%	₹ 10,22,43,924	₹ 3,59,04,145	₹ 6,63,39,780	5%	₹ 6,30,22,791
2	Filter Bag Coal Crusher	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,26,89,993	₹ 77,47,623	23.34%	₹ 1,56,51,818	₹ 54,96,318	₹ 1,01,55,500	5%	₹ 96,47,725
3	Filter Bag Coal Mill	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,50,21,543	₹ 91,71,104	23.34%	₹ 1,85,27,548	₹ 65,06,164	₹ 1,20,21,384	5%	₹ 1,14,20,314
4	Filter Bag Lime Stone Crusher	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 13,95,05,478	₹ 8,51,72,293	23.34%	₹ 17,20,65,839	₹ 6,04,22,923	₹ 11,16,42,916	5%	₹ 10,60,60,770
5	Raw Mill Bag House	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 9,62,99,594	₹ 5,88,07,809	23.34%	₹ 11,87,75,769	₹ 4,17,09,494	₹ 7,70,66,275	5%	₹ 7,32,32,961
6	FILTER BAG CEMENT MILL	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 54,54,844	₹ 35,78,895	23.34%	₹ 67,27,996	₹ 21,84,000	₹ 45,43,996	5%	₹ 43,16,797
7	WATER TREATMENT PLANT	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 89,40,498	₹ 58,65,813	23.34%	₹ 1,10,27,196	₹ 35,79,579	₹ 74,47,617	5%	₹ 70,75,236
8	ENVIRONMENT MONITORING SYSTEM	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 1,33,62,397	₹ 26,33,538	23.34%	₹ 1,64,81,159	₹ 53,50,010	₹ 1,11,31,149	5%	₹ 1,05,74,592
9	SEWAGE TREATMENT PLANT	31-03-2013	03-06-2021	8.18	25	5%	0.038	₹ 47,72,360	₹ 10,42,192	23.34%	₹ 58,86,221	₹ 18,29,857	₹ 40,56,364	5%	₹ 38,53,546
TOTAL									₹ 22,46,43,939		₹ 46,73,87,470				₹ 28,91,84,732



ENCLOSURE-F: VALUATION OF CAPTIVE POWER PLANT CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT | M/S. KJS CEMENT (I) LIMITED | MAIHAR, DISTRICT- SATNA, MADHYA PRADESH

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation Factor	Cost of Capitalisation	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	BARE PUMP	07-12-2013	03-06-2021	7.49	12	5%	0.079	₹ 7,64,809	₹ 7,648	₹ 8,48,167	₹ 5,03,139	₹ 3,45,028	5%	₹ 3,27,776
2	Building DG House (Power Plant)	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 1,24,04,704	₹ 79,86,950	₹ 1,52,99,942	₹ 53,72,753	₹ 99,27,189	5%	₹ 94,30,830
3	D.G. Set	09-03-2012	03-06-2021	9.24	25	5%	0.038	₹ 5,43,79,225	₹ 3,31,69,485	₹ 6,70,71,251	₹ 2,35,52,851	₹ 4,35,18,400	5%	₹ 4,13,42,480
4	CHAIN PULLEY BLOCK	08-10-2015	03-06-2021	5.66	25	5%	0.038	₹ 1,83,976	-	₹ 1,83,976	₹ 39,552	₹ 1,44,424	5%	₹ -
5	CAPTIVE POWER PLANT	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 31,80,44,134	₹ 20,96,45,240	₹ 39,22,75,138	₹ 12,73,37,883	₹ 26,49,37,254	5%	₹ 25,16,30,392
6	Portable Gas Analyser for CPP	03-09-2016	03-06-2021	4.75	25	5%	0.038	₹ 2,54,653	₹ 1,37,998	₹ 2,77,744	₹ 50,169	₹ 2,27,575	5%	₹ 2,46,196
7	DM TRANSFER PUMP COMPLETE PUMP ASSY.	30-03-2018	03-06-2021	3.18	25	5%	0.038	₹ 5,15,262	₹ 4,53,375	₹ 5,25,668	₹ 63,538	₹ 4,62,129	5%	₹ 4,39,023
8	Power Plant Build For MACHINERY IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 8,49,19,979	₹ 5,58,47,531	₹ 10,47,40,170	₹ 3,40,00,094	₹ 7,07,40,076	5%	₹ 6,72,83,872
9	Sup Heated Steam Boiler & Aux Incl Bfp IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 14,86,87,164	₹ 9,77,83,950	₹ 18,33,90,515	₹ 5,95,31,074	₹ 12,38,59,442	5%	₹ 11,76,66,470
10	Turbo Generator Set & Aux IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 8,94,81,796	₹ 5,88,47,605	₹ 11,03,66,708	₹ 3,58,26,545	₹ 7,45,40,163	5%	₹ 7,08,13,154
11	Coal Handling Plant IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 4,11,82,330	₹ 2,70,83,514	₹ 5,07,94,221	₹ 1,64,80,500	₹ 3,43,05,721	5%	₹ 3,25,96,435
12	Ash Handling Plant - IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 88,82,209	₹ 58,41,375	₹ 1,09,55,302	₹ 35,56,241	₹ 73,99,061	5%	₹ 70,29,108
13	Aux Cooling Tower & Cooling Water Pumps IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 10,34,620	₹ 6,80,417	₹ 12,76,099	₹ 4,14,239	₹ 8,61,860	5%	₹ 8,38,767
14	Air Cooled Condenser - IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 5,76,43,120	₹ 3,79,08,935	₹ 7,10,96,935	₹ 2,30,79,039	₹ 4,80,17,896	5%	₹ 4,56,17,801
15	Compressed Air System CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 15,79,020	₹ 10,38,441	₹ 19,47,561	₹ 6,32,205	₹ 13,15,356	5%	₹ 12,49,588
16	Wtp & Dm Plant Incl Borewells & Pumps CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 1,56,49,770	₹ 1,02,92,054	₹ 1,93,02,401	₹ 62,65,824	₹ 1,30,36,578	5%	₹ 1,23,84,749
17	DCS & Control System CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 2,13,07,195	₹ 1,40,12,653	₹ 2,62,80,261	₹ 85,30,933	₹ 1,77,49,328	5%	₹ 1,68,63,852
18	Air Conditioning & Ventilation System CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 25,45,494	₹ 16,74,041	₹ 31,39,508	₹ 10,19,160	₹ 21,20,448	5%	₹ 20,34,426
19	Electrical System For CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 5,90,28,158	₹ 3,88,19,804	₹ 7,28,05,238	₹ 2,36,33,578	₹ 4,91,71,661	5%	₹ 4,67,13,078
20	Exp & Its Control System CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 2,21,70,431	₹ 1,45,80,360	₹ 2,73,44,975	₹ 88,76,553	₹ 1,84,68,421	5%	₹ 1,75,45,000
21	Piping, Fittings, Valves & Insulation CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 1,35,19,822	₹ 88,91,296	₹ 1,49,39,098	₹ 48,49,436	₹ 1,00,89,662	5%	₹ 95,86,179
22	Fire Fighting System CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 11,49,578	₹ 7,56,019	₹ 12,70,258	₹ 4,12,343	₹ 8,57,915	5%	₹ 8,15,019
23	Design Engineering Charges CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 42,10,908	₹ 27,69,299	₹ 51,93,727	₹ 16,85,955	₹ 35,07,772	5%	₹ 33,30,384
24	Other Misc Parts - CPP	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 6,18,49,768	₹ 4,06,75,432	₹ 7,62,85,407	₹ 2,47,63,288	₹ 5,15,22,119	5%	₹ 4,89,46,013
25	Erection Fabr Steel & Pre OP CPP IND AS	19-11-2012	03-06-2021	8.54	25	5%	0.038	₹ 9,47,94,292	₹ 6,23,41,362	₹ 11,69,19,132	₹ 3,79,53,552	₹ 7,89,65,580	5%	₹ 7,50,17,301
TOTAL										₹ 1,11,61,82,418	₹ 73,12,44,774	₹ 1,37,45,29,502		₹ 87,96,49,302



ENCLOSURE-G: VALUATION OF ELECTRIC INSTALLATION CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT | M/S. KJS CEMENT (I) LIMITED | MAIHAR, DISTRICT - SATNA, MADHYA PRADESH

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	2MVA GEN SET SINGLE PHASE	07-03-2013	03-06-2021	8.25	15	5%	0.063	₹ 29,500	₹ 295	₹ 31,330	₹ 16,363	₹ 14,967	5%	₹ 34,218
2	Electricity Installation	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 56,40,21,616	₹ 6,46,71,817	₹ 60,71,14,177	₹ 35,53,25,354	₹ 25,17,88,823	5%	₹ 23,91,99,382
3	Electricity & Installation (C & I)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 77,78,976	₹ 8,70,806	₹ 83,73,254	₹ 49,00,609	₹ 34,72,645	5%	₹ 32,99,812
4	Electricity & Installation (Motor HT)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,80,61,878	₹ 31,41,653	₹ 3,02,05,870	₹ 1,76,78,572	₹ 1,25,27,298	5%	₹ 1,19,00,934
5	Electricity & Instrumentation (Cable C&I)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 1,22,96,080	₹ 13,78,601	₹ 1,32,35,529	₹ 77,46,350	₹ 54,89,179	5%	₹ 52,34,720
6	Electricity & Instrumentation (Cable HT)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 3,08,52,898	₹ 34,54,121	₹ 3,32,10,131	₹ 1,94,36,874	₹ 1,37,73,257	5%	₹ 1,30,84,594
7	Electricity & Instrumentation (Cable Load Cell)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 15,91,582	₹ 1,78,184	₹ 17,13,183	₹ 10,02,673	₹ 7,10,509	5%	₹ 6,78,984
8	Electricity & Instrumentation (Cable LT)	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 4,46,79,674	₹ 50,02,090	₹ 4,80,93,305	₹ 2,81,47,540	₹ 1,99,45,765	5%	₹ 1,89,48,477
9	Grid Resistances Regulators (GRR)	22-05-2017	03-06-2021	4.04	15	5%	0.063	₹ 12,27,000	₹ 9,11,229	₹ 12,46,032	₹ 3,18,472	₹ 9,27,560	5%	₹ 8,83,182
10	BELT WEIGHER, BMP-14 Supply Voltage	24-10-2017	03-06-2021	3.61	15	5%	0.063	₹ 3,61,000	₹ 2,95,723	₹ 3,66,599	₹ 83,839	₹ 2,82,760	5%	₹ 2,68,627
11	DIGITAL OUT SIDE MICRO METER IN SIDE 0-25	30-03-2018	03-06-2021	3.18	15	5%	0.063	₹ 2,61,606	₹ 1,83,052	₹ 2,61,606	₹ 52,701	₹ 2,08,905	5%	₹ 1,98,460
12	DCS Server Station	01-08-2019	03-06-2021	1.84	15	5%	0.063	₹ 1,45,42,704	₹ 94,48,784	₹ 1,45,42,704	₹ 16,95,719	₹ 1,28,46,985	5%	₹ 1,27,84,635
13	VFD MV DRIVE 11KV/1600KW	01-08-2019	03-06-2021	1.84	15	5%	0.063	₹ 1,88,93,345	₹ 1,25,95,563	₹ 1,88,93,345	₹ 22,03,016	₹ 1,66,90,329	5%	₹ 1,58,95,812
14	HIGH MAST LIGHTING TOWER 30 MTR HEIGHT	05-10-2020	03-06-2021	0.66	15	5%	0.063	₹ 10,69,200	₹ 10,17,058	₹ 10,69,200	₹ 44,711	₹ 10,24,489	5%	₹ 9,73,264
15	KLIN PROCESS CAMERA	28-02-2021	03-06-2021	0.26	15	5%	0.063	₹ 12,00,000	₹ 11,89,479	₹ 12,00,000	₹ 19,781	₹ 11,80,219	5%	₹ 11,21,308
16	RECIEVER AND PA SYSTEM	31-03-2021	03-06-2021	0.18	15	5%	0.063	₹ 2,61,955	₹ 2,61,907	₹ 2,61,955	₹ 2,909	₹ 2,59,046	5%	₹ 2,46,894
17	35/45MVA Power Transformer - MRSS IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 23,74,280	₹ 5,05,680	₹ 25,55,680	₹ 14,95,762	₹ 10,59,919	5%	₹ 10,06,923
18	11 KV 3000A Switch Board MRSS - IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 12,31,367	₹ 2,62,259	₹ 13,25,446	₹ 7,75,743	₹ 5,49,703	5%	₹ 5,22,218
19	Distri Transf 1.6MVA 11KV/415V - Crusher SS IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,37,674	₹ 50,620	₹ 2,55,832	₹ 1,49,731	₹ 1,06,102	5%	₹ 1,00,795
20	11 KV 3000A Switch Board - Crusher S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 3,58,269	₹ 76,305	₹ 3,85,641	₹ 2,25,704	₹ 1,59,937	5%	₹ 1,53,940
21	415 V PCC-1 - Crusher S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 3,19,705	₹ 68,092	₹ 3,44,131	₹ 2,01,409	₹ 1,42,722	5%	₹ 1,36,585
22	IMCC-1. Crusher S/S - Crusher S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 3,05,586	₹ 65,084	₹ 3,28,933	₹ 1,92,514	₹ 1,36,419	5%	₹ 1,28,598
23	Distribution Transformer 1.6MVA - RMH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,37,674	₹ 50,620	₹ 2,55,832	₹ 1,49,731	₹ 1,06,102	5%	₹ 1,00,796
24	415 V PCC-2 - RMH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,98,636	₹ 63,604	₹ 3,21,452	₹ 1,88,136	₹ 1,33,316	5%	₹ 1,26,500
25	IMCC-2 - RMH S/S - IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,70,525	₹ 57,617	₹ 2,91,193	₹ 1,70,426	₹ 1,20,767	5%	₹ 1,14,218
26	Distribution Trans 2.5MVA 11KV/415V - RABH IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,80,595	₹ 59,762	₹ 3,02,033	₹ 1,76,770	₹ 1,25,262	5%	₹ 1,18,999
27	Converter duty Trans 11KV/690V - RABH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 1,88,604	₹ 40,169	₹ 2,03,013	₹ 1,18,817	₹ 84,196	5%	₹ 78,986
28	11 KV 3000A Switch Board - RABH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 1,13,954	₹ 2,41,512	₹ 12,20,591	₹ 7,14,375	₹ 5,06,216	5%	₹ 4,80,926
29	415 V PCC-3.4.5 - RABH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 25,19,354	₹ 5,36,578	₹ 27,11,839	₹ 15,87,156	₹ 11,24,683	5%	₹ 10,68,448
30	IMCC-3.4.5.8.9.17 - RABH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 28,77,179	₹ 6,12,788	₹ 30,97,002	₹ 18,12,580	₹ 12,84,421	5%	₹ 12,20,300
31	VFD Drive 11KV/690V - RABH S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 9,20,751	₹ 1,96,104	₹ 9,91,098	₹ 5,80,059	₹ 4,11,039	5%	₹ 3,90,487
32	DRI Transf 2.5MVA 11KV/415V - CCR IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,80,595	₹ 59,762	₹ 3,02,033	₹ 1,76,770	₹ 1,25,262	5%	₹ 1,18,999
33	Converter duty Trans11KV/690V - CCR S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,23,314	₹ 47,562	₹ 2,40,375	₹ 1,40,684	₹ 99,691	5%	₹ 94,206
34	11 KV 3000A Switch Board - CCR S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 25,89,517	₹ 5,51,522	₹ 27,87,362	₹ 16,31,358	₹ 11,56,004	5%	₹ 10,98,204
35	IMCC-6 - CCR S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 5,46,682	₹ 1,16,434	₹ 5,88,450	₹ 3,44,402	₹ 2,44,048	5%	₹ 2,31,846
36	VFD Drive 11KV/690V - CCR S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 9,20,751	₹ 1,96,104	₹ 9,91,098	₹ 5,80,059	₹ 4,11,039	5%	₹ 3,90,487
37	CONTROL DESK, SERVER AND DCS - CCR S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 46,60,340	₹ 9,92,571	₹ 50,16,401	₹ 29,35,946	₹ 20,80,455	5%	₹ 19,76,432
38	DRI Trans 2.5MVA 11KV/415V - CEM MILL IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,80,595	₹ 59,762	₹ 3,02,033	₹ 1,76,770	₹ 1,25,262	5%	₹ 1,18,999
39	Converter duty Trans11KV/690V - CEM MILL IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 1,41,113	₹ 30,055	₹ 1,51,895	₹ 88,899	₹ 62,995	5%	₹ 58,846
40	11 KV 3000A Switch Board - CEM MILL S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 9,14,189	₹ 1,94,706	₹ 9,84,035	₹ 5,75,926	₹ 4,08,109	5%	₹ 3,87,204
41	IMCC-10.13.14.15.16 - CEM MILL S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 36,17,776	₹ 7,70,523	₹ 38,94,182	₹ 22,79,146	₹ 16,15,036	5%	₹ 15,34,285
42	VFD Drive 11KV/690V - CEM MILL S/S IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 4,60,375	₹ 98,052	₹ 4,95,549	₹ 2,90,030	₹ 2,05,519	5%	₹ 1,95,243
43	2.5MVA TRANS 11KV/415V - COLONY SUBSTATION IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,80,595	₹ 59,762	₹ 3,02,033	₹ 1,76,770	₹ 1,25,262	5%	₹ 1,18,999
44	OTR MISC PART SUB STN CAB TRAY & PRE OPS IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 8,48,44,557	₹ 1,80,70,400	₹ 9,13,26,879	₹ 5,34,50,828	₹ 3,78,74,551	5%	₹ 3,59,82,248

ENCLOSURE-G: VALUATION OF ELECTRIC INSTALLATION CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR. DISTRICT- SATNA, MADHYA PRADESH														
Sr. No	Asset description	Date of Capitalisation	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
45	LS Crusher 11000V, 3440KW, - HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 38,96,810	₹ 8,09,431	₹ 41,94,535	₹ 24,54,933	₹ 17,39,602	5%	₹ 16,52,622
46	Raw Mill Fan 11000V, 5750KW, - HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 72,52,563	₹ 15,06,476	₹ 78,06,676	₹ 45,69,008	₹ 32,37,667	5%	₹ 30,79,784
47	VPM Drive 11000V, 5550KW, - HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 72,52,563	₹ 15,06,476	₹ 78,06,676	₹ 45,69,008	₹ 32,37,667	5%	₹ 30,79,784
48	Bag House Fan 11000V, 1680KW, - HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 38,96,810	₹ 8,09,431	₹ 41,94,535	₹ 24,54,933	₹ 17,39,602	5%	₹ 16,52,622
49	Kiln String Fan 11000V 1250KW, -HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 38,96,810	₹ 8,09,431	₹ 41,94,535	₹ 24,54,933	₹ 17,39,602	5%	₹ 16,52,622
50	Calcliner String Fan 11000V, 1250KW HT Mot IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 38,96,810	₹ 8,09,431	₹ 41,94,535	₹ 24,54,933	₹ 17,39,602	5%	₹ 16,52,622
51	coal firing FK pump Blower 11000V, 350KW HT IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 10,49,141	₹ 2,17,924	₹ 11,29,298	₹ 6,60,944	₹ 4,68,354	5%	₹ 4,44,937
52	coal firing FK pump Blower 1000V, 350KW, HT IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 20,98,282	₹ 4,35,847	₹ 22,58,596	₹ 13,21,887	₹ 9,36,709	5%	₹ 8,89,873
53	Cement Mill Fan 11000V, 4700KW, HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 72,52,563	₹ 15,06,476	₹ 78,06,676	₹ 45,69,008	₹ 32,37,667	5%	₹ 30,79,784
54	cement mill Booster Fan 415V,250KW,HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 7,49,387	₹ 1,55,660	₹ 8,06,641	₹ 4,72,103	₹ 3,34,539	5%	₹ 3,17,832
55	Cement Mill Drive11000V,6600KW, HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 58,47,834	₹ 12,14,691	₹ 62,94,622	₹ 36,84,050	₹ 26,10,573	5%	₹ 24,80,044
56	Coal Mill drive11000V,890KW, HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 16,09,682	₹ 3,34,357	₹ 17,32,666	₹ 10,14,076	₹ 7,18,569	5%	₹ 6,87,660
57	coal firing FK pump Blower 11000V 350KW, HT IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 10,49,141	₹ 2,17,924	₹ 11,29,298	₹ 6,60,944	₹ 4,68,354	5%	₹ 4,44,937
58	Other Misc Motors - HT Motors IND AS	09-03-2012	03-06-2021	9.24	15	5%	0.063	₹ 2,85,57,311	₹ 59,31,819	₹ 3,07,39,156	₹ 1,79,90,688	₹ 1,27,48,468	5%	₹ 1,21,13,045
TOTAL										₹ 98,60,78,706	₹ 55,93,93,436	₹ 42,66,85,270		₹ 40,53,53,007



ENCLOSURE-H: VALUATION OF COMPUTER CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT-SATNA, MADHYA PRADESH													
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	DESKTOP PC SYSTEM	30-03-2018	03-06-2021	3.18	5	3%	0.194	₹ 36,900	₹ -	₹ 22,770	₹ 14,130	5%	₹ -
2	LAPTOP FOR MARKETING DEPT 1 NOS	16-11-2020	03-06-2021	0.55	5	3%	0.194	₹ 1,78,387	₹ 1,56,231	₹ 18,868	₹ 1,59,519	5%	₹ 1,51,543
3	HP LASER JET PRINTER SAMSUNG FOR PROCESS DEPT	17-12-2020	03-06-2021	0.46	3	3%	0.323	₹ 30,424	₹ 27,506	₹ 4,528	₹ 25,896	5%	₹ 24,601
4	HP LASER JET PRINTER PACKING PLANT	17-12-2020	03-06-2021	0.46	3	3%	0.323	₹ 19,237	₹ 17,393	₹ 2,863	₹ 16,374	5%	₹ 15,556
TOTAL									₹ 2,64,948	₹ 2,01,130			₹ 1,91,200



ENCLOSURE-I: VALUATION OF FURNITURE & FITTINGS CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR, DISTRICT- SATNA, MADHYA PRADESH													
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	Steel Almirah	15-10-2012	03-06-2021	8.64	8	5%	0.119	₹ 2,72,483	₹ 82,417	₹ 2,79,514	₹ -	5%	₹ 13,624
2	Moulded Chair	30-03-2013	03-06-2021	8.18	5	5%	0.190	₹ 89,256	₹ 892	₹ 1,38,782	₹ -	5%	₹ 4,463
3	CEILING FAN-48"	21-02-2018	03-06-2021	3.28	8	5%	0.119	₹ 1,91,400	₹ 1,56,117	₹ 74,600	₹ 1,16,800	5%	₹ 1,10,960
4	Air Conditioner	09-03-2012	03-06-2021	9.24	6	5%	0.158	₹ 4,70,965	₹ 52,925	₹ 6,89,104	₹ -	5%	₹ 23,548
5	Furniture & Fixture	09-03-2012	03-06-2021	9.24	8	5%	0.119	₹ 2,25,88,086	₹ 29,44,272	₹ 2,47,87,717	₹ -	5%	₹ 11,29,404
6	AIR CONDITIONER, TYPE: SPLIT, 1.5 MT	30-03-2018	03-06-2021	3.18	6	5%	0.158	₹ 27,225	₹ 6,785	₹ 13,711	₹ 13,514	5%	₹ 12,838
7	AIR CONDITIONER, TYPE: SPLIT, 2.0 MT	30-03-2018	03-06-2021	3.18	6	5%	0.158	₹ 35,244	₹ 8,786	₹ 17,750	₹ 17,494	5%	₹ 16,619
8	EEF-CEILING FAN 48"	30-03-2018	03-06-2021	3.18	8	5%	0.119	₹ 17,442	₹ 4,347	₹ 6,588	₹ 10,854	5%	₹ 10,311
9	WAITING CHAIR (THREE SEATER CHAIR)	30-03-2018	03-06-2021	3.18	5	5%	0.190	₹ 12,656	₹ 3,152	₹ 7,649	₹ 5,007	5%	₹ 4,757
10	STEEL ALMIRAH FOR IT DEPT 2 NOS	20-10-2020	03-06-2021	0.62	8	5%	0.119	₹ 15,051	₹ 12,810	₹ 1,107	₹ 13,944	5%	₹ 13,247
11	Medical Equipment	09-03-2012	03-06-2021	9.24	5	5%	0.190	₹ 2,01,784	₹ 2,017	₹ 3,54,294	₹ -	5%	₹ 10,089
12	Refrigerator 165 Ltr Capacity	15-12-2016	03-06-2021	4.47	8	5%	0.119	₹ 11,615	₹ 1,750	₹ 6,163	₹ 5,452	5%	₹ 5,179
13	Spirometer with Printer	31-08-2017	03-06-2021	3.76	3	5%	0.317	₹ 61,750	₹ 16,477	₹ 73,502	₹ -	5%	₹ 3,088
14	Refrigerator	30-03-2018	03-06-2021	3.18	5	5%	0.190	₹ 1,76,500	₹ 75,466	₹ 1,06,669	₹ 69,831	5%	₹ 66,340
15	REVOLVING WHEEL CHAIRS	01-05-2016	03-06-2021	5.09	5	5%	0.190	₹ 9,45,471	₹ 5,93,039	₹ 9,14,931	₹ 30,540	5%	₹ 47,274
16	Air Conditioner for 3BHK	25-05-2016	03-06-2021	5.03	3	5%	0.317	₹ 13,87,461	₹ 10,55,153	₹ 22,08,851	₹ -	5%	₹ 68,373
17	Air Conditioner Split 1.5 MT	07-09-2018	03-06-2021	2.74	3	5%	0.317	₹ 58,380	₹ 28,043	₹ 50,649	₹ 7,731	5%	₹ 7,344
18	Air Conditioner Type: Split 2.0 MT	18-07-2019	03-06-2021	1.88	3	5%	0.317	₹ 83,516	₹ 63,625	₹ 49,705	₹ 33,810	5%	₹ 32,120
19	TV DISPLAY FOR VC FACILITY - 6 NOS	06-10-2020	03-06-2021	0.66	5	5%	0.190	₹ 21,21,488	₹ 19,15,732	₹ 2,65,041	₹ 18,56,447	5%	₹ 17,63,625
20	LG WASHING MACHINE ONE NUMBER	05-10-2020	03-06-2021	0.66	5	5%	0.190	₹ 1,80,839	₹ 1,72,020	₹ 22,667	₹ 1,58,152	5%	₹ 1,50,245
21	HEAVY DUTY COOLER FOR GUEST HOUSE	31-08-2020	03-06-2021	0.76	5	5%	0.190	₹ 45,000	₹ 42,373	₹ 6,465	₹ 38,535	5%	₹ 36,608
22	LED TV FOR GUEST HOUSE DINNING HALL LG MAKE	27-03-2021	03-06-2021	0.19	5	5%	0.190	₹ 27,350	₹ 27,275	₹ 968	₹ 26,382	5%	₹ 25,063
TOTAL									₹ 2,90,20,961	₹ 72,65,473			₹ 35,96,119



ENCLOSURE-J: VALUATION OF LAB EQUIPMENTS CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT- SATNA, MADHYA PRADESH													
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	ANALYTICAL BALANCE CAP 200 GM MAKE- SARTORIUS,	21-11-2012	03-06-2021	8.54	10	5%	0.095	₹ 40,39,561	₹ 24,52,756	₹ 32,76,139	₹ 7,63,422	5%	₹ 7,25,251
2	Lab Equipment	09-03-2012	03-06-2021	9.24	10	5%	0.095	₹ 7,20,39,468	₹ 1,17,47,369	₹ 6,32,43,745	₹ 87,95,723	5%	₹ 83,55,937
3	Gas Analyser	09-03-2012	03-06-2021	9.24	10	5%	0.095	₹ 21,13,851	₹ 2,41,317	₹ 18,55,758	₹ 2,58,093	5%	₹ 2,45,188
4	X RAY ANALIZER	09-03-2012	03-06-2021	9.24	10	5%	0.095	₹ 35,27,163	₹ 6,88,720	₹ 30,96,511	₹ 4,30,652	5%	₹ 4,09,120
5	Gas Analysis Apparatus & Accessories	31-03-2017	03-06-2021	4.18	10	5%	0.095	₹ 23,51,750	₹ 14,09,117	₹ 9,33,451	₹ 14,18,299	5%	₹ 13,47,384
TOTAL									₹ 1,65,39,279				₹ 1,10,82,878



ENCLOSURE-K: VALUATION OF OFFICE EQUIPMENTS CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT-SATNA, MADHYA PRADESH													
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	PRINTER -LBP-2900	14-09-2012	03-06-2021	8.72	3	5%	0.317	₹ 99,122	₹ 991	₹ 2,73,811	₹ -	5%	₹ 4,956
2	PRINTER DOT MATRIX	14-09-2012	03-06-2021	8.72	3	5%	0.317	₹ 99,568	₹ 995	₹ 2,75,044	₹ -	5%	₹ 4,978
3	PRINTER LASER JET	16-02-2016	03-06-2021	5.30	3	5%	0.317	₹ 2,51,581	₹ 2,09,943	₹ 4,22,127	₹ -	5%	₹ 12,579
4	GEYSER	22-01-2013	03-06-2021	8.37	5	5%	0.190	₹ 2,01,570	₹ 2,015	₹ 3,20,446	₹ -	5%	₹ 30,078
5	RO MACHINE 10 LTR	03-09-2012	03-06-2021	8.75	5	5%	0.190	₹ 17,990	₹ 179	₹ 29,919	₹ -	5%	₹ 899
6	Attendance Machine	11-08-2012	03-06-2021	8.82	3	5%	0.317	₹ 97,889	₹ 80,229	₹ 2,73,294	₹ -	5%	₹ 4,894
7	power supply box	11-08-2012	03-06-2021	8.82	8	5%	0.119	₹ -	₹ -	₹ -	₹ -	5%	₹ -
8	AIR CONDITIONER	22-01-2016	03-06-2021	5.37	6	5%	0.158	₹ 3,24,853	₹ 2,60,080	₹ 2,76,058	₹ 48,795	5%	₹ 46,355
9	AIR CONDITIONER	13-09-2012	03-06-2021	8.73	6	5%	0.158	₹ 3,07,846	₹ 3,078	₹ 4,25,326	₹ -	5%	₹ 15,392
10	SIREN	07-09-2012	03-06-2021	8.74	3	5%	0.317	₹ 89,041	₹ 890	₹ 2,46,505	₹ -	5%	₹ 4,452
11	DIGITAL CAMERA	22-01-2016	03-06-2021	5.37	3	5%	0.317	₹ 23,006	₹ -	₹ 39,101	₹ -	5%	₹ -
12	WATER COOLER	01-05-2013	03-06-2021	8.10	8	5%	0.119	₹ 3,54,795	₹ 10,293	₹ 3,41,095	₹ 13,700	5%	₹ 17,740
13	MOBILE STORAGE RACK	08-08-2013	03-06-2021	7.82	3	5%	0.317	₹ 1,97,750	₹ 11,094	₹ 4,89,987	₹ -	5%	₹ 9,888
14	EPBX SYSTEM	09-03-2012	03-06-2021	9.24	8	5%	0.119	₹ 10,51,226	₹ 10,512	₹ 11,53,595	₹ -	5%	₹ 52,561
15	Office Equipment	09-03-2012	03-06-2021	9.24	5	5%	0.190	₹ 1,14,95,119	₹ 1,14,951	₹ 2,01,83,225	₹ -	5%	₹ 5,74,756
16	PYROMETER	26-10-2013	03-06-2021	7.61	3	5%	0.317	₹ 4,692	₹ 389	₹ 11,304	₹ -	5%	₹ 235
17	PRINTER - LBP 2900	30-03-2018	03-06-2021	3.18	3	5%	0.317	₹ 41,578	₹ 27,371	₹ 41,880	₹ -	5%	₹ 2,079
18	SAVIOR SOFTWARE WEB BASED 7.2.1	30-03-2018	03-06-2021	3.18	3	5%	0.317	₹ 25,563	₹ 15,966	₹ 25,748	₹ -	5%	₹ 1,278
19	2 PRINTER FOR DCS HP LASER JET	14-10-2020	03-06-2021	0.64	3	5%	0.317	₹ 24,100	₹ 22,705	₹ 4,851	₹ 19,249	5%	₹ 18,287
20	RO MACHINE 50LTR	03-09-2012	03-06-2021	8.75	5	5%	0.190	₹ 2,44,494	₹ 2,444	₹ 4,06,630	₹ -	5%	₹ 12,275
21	WATER COOLER 40/80 LTR	03-09-2012	03-06-2021	8.75	8	5%	0.119	₹ 50,989	₹ 509	₹ 53,002	₹ -	5%	₹ 2,549
22	HP DesignJet T795 Printer	21-09-2016	03-06-2021	4.70	3	5%	0.317	₹ 2,72,369	₹ 1,18,271	₹ 4,05,494	₹ -	5%	₹ 13,618
23	SURVEILLANCE CAMERA- CCTV	31-12-2016	03-06-2021	4.42	3	5%	0.317	₹ 67,94,703	₹ 32,17,285	₹ 95,20,341	₹ -	5%	₹ 3,39,735
24	LCD Monitor, Colour	27-02-2017	03-06-2021	4.27	5	5%	0.190	₹ 1,76,000	₹ 86,010	₹ 1,42,647	₹ 33,353	5%	₹ 31,686
25	Water Collier 60LPH	18-11-2017	03-06-2021	3.54	8	5%	0.119	₹ 2,62,306	₹ 2,34,494	₹ 1,10,344	₹ 1,51,962	5%	₹ 1,44,364
26	PAPER SHEDDER MACHINE 1 NUMBER	27-01-2021	03-06-2021	0.35	5	5%	0.190	₹ 6,000	₹ 5,790	₹ 397	₹ 5,603	5%	₹ 5,323
27	Computer & Accessories	12-07-2016	03-06-2021	4.90	5	5%	0.190	₹ 1,41,98,226	₹ 5,84,797	₹ 1,32,07,462	₹ 9,90,764	5%	₹ 9,43,226
28	SAMSUNG TAB S7	11-03-2021	03-06-2021	0.23	3	5%	0.317	₹ 67,796	₹ 67,016	₹ 4,941	₹ 62,855	5%	₹ 59,712
29	E & I Commissioning Licence	27-06-2017	03-06-2021	3.94	6	5%	0.158	₹ 81,94,681	₹ 30,72,067	₹ 51,08,205	₹ 30,86,476	5%	₹ 29,32,152
30	AUTOCAD LICENCES 3 NUMBERS	31-03-2021	03-06-2021	0.18	3	5%	0.317	₹ 5,96,550	₹ 5,96,005	₹ 33,124	₹ 5,63,426	5%	₹ 5,35,255
TOTAL								₹ 4,55,71,402	₹ 87,56,369				₹ 57,99,254



ENCLOSURE -L: VALUATION OF INTANGIBLE ASSETS CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT- SATNA, MADHYA PRADESH													
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	Computer Software	09-03-2012	03-06-2021	9.24	3	3%	0.323	₹ 1,51,19,535	₹ 1,51,195	₹ 4,51,76,481	₹ -	5%	₹ 4,53,586
2	SAP : Software	12-10-2012	03-06-2021	8.65	3	3%	0.323	₹ 1,19,49,302	₹ 1,19,493	₹ 3,34,06,974	₹ -	5%	₹ 3,58,479
3	FIREWALL PROCUREMENT	31-03-2021	03-06-2021	0.18	3	3%	0.323	₹ 2,40,000	₹ 2,39,781	₹ 13,607	₹ 2,26,393	5%	₹ 2,15,074
TOTAL									₹ 2,73,08,837	₹ 5,10,469			₹ 10,27,139



ENCLOSURE-M: VALUATION OF MOTOR VEHICLES CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAIHAR, DISTRICT- SATNA, MADHYA PRADESH													
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.03.21)	Total Depreciation	Net Depreciated Value	Obsolescence Factor	Current Depreciated Replacement Value
1	INNOVA	31-03-2013	03-06-2021	8.18	8	5%	0.119	₹ 13,95,716	₹ 13,957	₹ 13,55,900	₹ 39,816	5%	₹ 69,786
2	FIRE TENDER	01-05-2013	03-06-2021	8.10	8	5%	0.119	₹ 38,13,068	₹ 75,356	₹ 36,65,834	₹ 1,47,234	5%	₹ 1,90,653
3	MARUTI RITZ VDI BS-IV R2RDCD1	28-06-2013	03-06-2021	7.94	8	5%	0.119	₹ 6,44,642	₹ 26,148	₹ 6,07,586	₹ 37,056	5%	₹ 35,203
4	Motor Car	09-03-2012	03-06-2021	9.24	8	5%	0.119	₹ 68,98,628	₹ 68,986	₹ 75,70,417	₹ -	5%	₹ 3,44,931
5	Truck & Heavy Vehicles	09-03-2012	03-06-2021	9.24	8	5%	0.119	₹ 81,62,382	₹ 81,623	₹ 89,57,236	₹ -	5%	₹ 4,08,119
6	Vehicle	09-03-2012	03-06-2021	9.24	8	5%	0.119	₹ 5,66,398	₹ 5,663	₹ 6,21,554	₹ -	5%	₹ 28,320
7	TATA 407 PICKUP	26-03-2014	03-06-2021	7.19	8	5%	0.119	₹ 7,41,477	₹ 99,750	₹ 6,33,480	₹ 1,07,997	5%	₹ 1,02,597
8	MARUTI SWIFT VXI	06-09-2019	03-06-2021	1.74	8	5%	0.119	₹ 7,65,000	₹ 6,15,030	₹ 1,58,292	₹ 6,06,708	5%	₹ 5,76,372
9	FORCE T1 AMBULANCE WITH DOUBLE BLOWER AC	31-12-2020	03-06-2021	0.42	8	5%	0.119	₹ 21,47,114	₹ 20,80,200	₹ 1,07,576	₹ 20,39,538	5%	₹ 19,37,561
10	TOYOTA FORTUNER FI SUPER WHITE	21-03-2015	03-06-2021	6.21	8	5%	0.119	₹ 28,94,967	₹ 12,36,649	₹ 21,34,245	₹ 7,60,722	5%	₹ 7,22,686
11	TOYOTA INNOVA OJ (GX) 8 STR	09-03-2016	03-06-2021	5.24	8	5%	0.119	₹ 29,57,101	₹ 17,83,997	₹ 18,39,479	₹ 11,17,622	5%	₹ 10,61,741
12	MERCEDES- BENZ, GLE 350 CDI	03-05-2016	03-06-2021	5.09	8	5%	0.119	₹ 92,70,294	₹ 35,23,980	₹ 56,00,750	₹ 36,69,544	5%	₹ 34,86,067
13	MARUTI SUZUKI- CIAZ ZMI (+)	31-08-2016	03-06-2021	4.76	8	5%	0.119	₹ 10,50,105	₹ 4,48,448	₹ 5,93,435	₹ 4,56,670	5%	₹ 4,33,836
14	TATA- Bulker	31-03-2016	03-06-2021	5.18	8	5%	0.119	₹ 7,44,000	₹ 2,78,745	₹ 4,57,484	₹ 2,86,516	5%	₹ 2,72,191
15	Bajaj Pulser 150 Classic	20-10-2018	03-06-2021	2.62	8	5%	0.119	₹ 56,552	₹ 39,257	₹ 17,608	₹ 38,944	5%	₹ 36,997
16	Bentley Car	01-04-2019	03-06-2021	2.18	8	5%	0.119	₹ 35,00,000	₹ -	₹ 9,04,127	₹ 25,95,873	5%	₹ -
17	ROU Asset - Vehicle - LB LOGISTICS - Scorpio	01-04-2019	03-06-2021	2.18	8	5%	0.119	₹ 16,90,262	₹ -	₹ 4,36,632	₹ 12,53,630	5%	₹ -
18	ROU Asset - Vehicle - LB LOGISTICS - Bolero	01-04-2019	03-06-2021	2.18	8	5%	0.119	₹ 8,67,968	₹ -	₹ 2,24,215	₹ 6,43,753	5%	₹ -
TOTAL								₹ 4,81,65,673	₹ 1,03,77,789				₹ 97,07,061



ENCLOSURE-N: VALUATION OF CAPITAL WORK IN PROGRESS (CWIP) CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT | M/S. KJS CEMENT (I) LIMITED | MAIHAR, DISTRICT- SATNA, MADHYA PRADESH

Sr. No	Asset description	Date of Capitalization	Date of valuation	Life Consumed (Yrs)	Cost of Capitalization	Net Block as on (31.01.21)	Discounting factor	Current Depreciated Replacement Value
1	AUC FOR KDH MECHANICAL	03-11-2020	03-06-2021	0.58	₹ 8,198	₹ 8,198	5%	₹ 7,788
2	MS GRATING FABRICATION	29-10-2019	03-06-2021	1.60	₹ 2,73,000	₹ 2,73,000	10%	₹ 2,45,700
3	SUPPLY OF MANPOWER FRBATCHING PLANT PLANTORM & OTR	05-02-2020	03-06-2021	1.33	₹ 90,948	₹ 90,948	5%	₹ 86,401
4	DOUBLE GRINDER BOX TYPE EOT CRANE - 2 NOS	16-01-2021	03-06-2021	0.38	₹ 1,88,000	₹ 1,88,000	5%	₹ 1,78,600
5	KSD HUMBOLT PARTS FOR CEMENT MILL NUMBER 2	26-08-2020	03-06-2021	0.77	₹ 18,81,01,601	₹ 18,81,01,601	5%	₹ 17,86,96,521
6	70 TON EOT CRANE DOUBLE GIRDER WITH RAIL	17-02-2021	03-06-2021	0.29	₹ 51,87,000	₹ 51,87,000	5%	₹ 49,27,650
7	15 TON EOT CRANE DOUBLE GIRDER WITH RAIL	17-02-2021	03-06-2021	0.29	₹ 18,13,000	₹ 18,13,000	5%	₹ 17,22,350
8	NYLON SAFETY NET	18-06-2020	03-06-2021	0.96	₹ 34,000	₹ 34,000	5%	₹ 32,300
9	STEEL FOR MECHANICAL FABRICATION	25-11-2020	03-06-2021	0.52	₹ 3,44,45,622	₹ 3,44,45,622	5%	₹ 3,27,23,341
10	CONSULTENCY SERVICE - HOLTECH	19-08-2020	03-06-2021	0.79	₹ 39,99,000	₹ 39,99,000	5%	₹ 37,99,050
11	WOODEN SLIPPERS FOR STORAGE OF EQUIPMENTS	08-12-2020	03-06-2021	0.48	₹ 7,92,500	₹ 7,92,500	5%	₹ 7,52,875
12	HIRING OF HYDRA FOR 3 MONTHS	30-11-2020	03-06-2021	0.51	₹ 3,38,257	₹ 3,38,257	5%	₹ 3,21,344
13	MECHANICAL ERRECTION AND FABRICATION - BAVA	18-01-2021	03-06-2021	0.37	₹ 52,88,809	₹ 52,88,809	5%	₹ 50,24,369
14	STEEL FOR MECHANICAL	17-02-2021	03-06-2021	0.29	₹ 1,96,45,692	₹ 1,96,45,692	5%	₹ 1,86,63,407
15	INSPECTION CHARGES FOR 15 AND 70 T CRANE	31-03-2021	03-06-2021	0.18	₹ 37,327	₹ 37,327	5%	₹ 35,461
16	AUC CIVIL CONSULTANT - INFINITY	20-12-2019	03-06-2021	1.45	₹ 84,19,028	₹ 84,19,028	10%	₹ 75,77,125
17	SOIL TESTING CIVIL - NAGADI CONSULTANTS	12-12-2019	03-06-2021	1.48	₹ 3,24,400	₹ 3,24,400	10%	₹ 2,91,960
18	EXCAVATION OF PROJECT AREA	07-01-2020	03-06-2021	1.41	₹ 47,72,137	₹ 47,72,137	5%	₹ 45,33,530
19	CIVIL WORK FOR GRINDING UNIT NO 2 - SERVICES	20-03-2020	03-06-2021	1.21	₹ 6,21,50,794	₹ 6,21,50,794	5%	₹ 5,90,43,254
20	CEMENT USED FOR NEW GRINDING UNIT	31-03-2020	03-06-2021	1.18	₹ 1,50,58,970	₹ 1,50,58,970	5%	₹ 1,43,06,021
21	BORE WELL NEAR CEMENT MILL NO 2	14-07-2020	03-06-2021	0.89	₹ 1,09,500	₹ 1,09,500	5%	₹ 1,04,025
22	TMT BAR FOR PROJECT	30-06-2020	03-06-2021	0.93	₹ 1,67,54,734	₹ 1,67,54,734	5%	₹ 1,59,16,998
23	EXCAVATION OF SOIL CEMENT SILO 3	31-03-2021	03-06-2021	0.18	₹ 15,00,000	₹ 15,00,000	5%	₹ 14,25,000
24	DIGITAL CONCRETE MACHINE FOR CM2	22-12-2020	03-06-2021	0.45	₹ 2,74,313	₹ 2,74,313	5%	₹ 2,60,597
25	CIVIL AND STRUCTURAL CONST OF CEMENT SILO 3	31-03-2021	03-06-2021	0.18	₹ 94,20,276	₹ 94,20,276	5%	₹ 89,49,262
26	TMT BARS 8 MM , 12 MM , 25 MM , 32 MM 25 MM	17-02-2021	03-06-2021	0.29	₹ 1,27,83,608	₹ 1,27,83,608	5%	₹ 1,21,44,428
27	CEMENT FOR SELF CONSUMPTION - FLY ASH SILO	31-03-2021	03-06-2021	0.18	₹ 14,87,388	₹ 14,87,388	5%	₹ 14,13,019
28	LABOUR CHARGES FOR LAYING CABLE	13-12-2019	03-06-2021	1.47	₹ 3,274	₹ 3,274	10%	₹ 2,947
29	SLIP RING MOTOR 11 KV 1450KW 6P	26-03-2021	03-06-2021	0.19	₹ 1,06,95,000	₹ 1,06,95,000	5%	₹ 1,01,60,250



ENCLOSURE-N: VALUATION OF CAPITAL WORK IN PROGRESS (CWIP) CAPITALIZED IN 2.25 MTPA INTEGRATED CEMENT PLANT M/S. KJS CEMENT (I) LIMITED MAHAR, DISTRICT- SATNA, MADHYA PRADESH								
Sr. No	Asset description	Date of Capitalization	Date of valuation	Life Consumed (Yrs)	Cost of Capitalization	Net Block as on (31.01.21)	Discounting factor	Current Depreciated Replacement Value
30	EEF SLIPRING MOTOR 11KV 1450KW 6P	26-03-2021	03-06-2021	0.19	₹ 51,47,500	₹ 51,47,500	5%	₹ 48,90,125
31	CABLE LAYING AND PDB INSTALSATION FOR GU 2	03-12-2020	03-06-2021	0.50	₹ 1,61,170	₹ 1,61,170	5%	₹ 1,53,112
32	PREPARATION OF EARTH PIT FOR TOWER CRANE	05-01-2021	03-06-2021	0.41	₹ 42,100	₹ 42,100	5%	₹ 39,995
33	ALUMINIUM LUNGS	27-03-2021	03-06-2021	0.19	₹ 5,095	₹ 5,095	5%	₹ 4,840
34	LAYING OF ARMoured CABLE	18-03-2021	03-06-2021	0.21	₹ 82,900	₹ 82,900	5%	₹ 78,755
35	PRE OPERATIVE CEMENT MILL NUMBER 2	19-06-2020	03-06-2021	0.96	₹ 20,700	₹ 20,700	5%	₹ 19,665
TOTAL					₹ 40,94,55,840	₹ 40,94,55,840		₹ 38,85,32,063

