

REPORT FORMAT: V-L11 (IBC – P&M) | Version: 10.2-2022

CASE NO. VIS(2022-23)-PL177-138-258

DATED: 29/06/2022

# VALUATION REPORT

OF

NATURE OF ASSETS	PLANT & MACHINERY
CATEGORY OF ASSETS	INDUSTRIAL
TYPE OF ASSETS	INDUSTRIAL PLANT

## SITUATED AT

MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, TEHSIL - BHAGWANPUR, DISTRICT –  
HARIDWAR, KHASRA NO. 804, 805

## OWNER/S

M/S. MB FOODS

## REPORT PREPARED FOR

PNB, MCC BRANCH, DEHRADUN-248001

- Corporate Valuers
- Business/ Enterprise/ Equity Valuations
- Lender's Independent Engineers (LIE)
- Techno Economic Viability Consultants (TEV)
- Agency for Specialized Account Monitoring (ASM)
- Project Techno-Financial Viability Consultants
- Chartered Engineers

**NOTE:** As per IBA Guidelines please provide your feedback on the report within 15 days of its submission after which report will be considered to be accepted & correct.

- Industry/ Trade Rehabilitation Consultants
- NPA Management
- Panel Valuer & Techno Economic Consultants for PSU Banks

Valuation Terms of Services & Valuer's Important Remarks are available at [www.rkassociates.org](http://www.rkassociates.org) for reference.

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**PART A**

**SNAPSHOT OF THE PLANT/ MACHINERY UNDER VALUATION**



**SITUATED AT**

**MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, TEHSIL - BHAGWANPUR,  
 DISTRICT – HARIDWAR, KHASRA NO. 804, 805**

**FILE NO.: VIS(2022-23)-PL177-138-258**

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**PART B**

**SUMMARY OF THE VALUATION REPORT**

S.NO.	CONTENTS	DESCRIPTION						
1.	GENERAL DETAILS							
a.	Report prepared for	Bank						
b.	Name & Address of Organization	PNB, MCC Branch, Dehradun-248001						
c.	Name of Borrower unit	M/s MB Foods						
d.	Address at which Plant & Machinery located	Mauza Nikra Grant, Pargana – Bhagwanpur, Tehsil Bhagwanpur, District – Haridwar, Khasra No. 804, 805						
e.	Google Map Location	30°05'30.5"N 77°54'01.8"E						
f.	Type of the Plant/ Machinery	Small Scale Food Processing Unit						
g.	Nature of Industry	Food Processing and Packing unit						
h.	Type of Valuation	Industrial Plant & Machinery						
i.	Report Type	Plain Asset Valuation						
j.	Date of Inspection of the Property	29 June 2022						
k.	Date of Valuation Report	30 June 2022						
l.	Plant Technical person name, contact number & designation assisted for Survey	Mr. Manmohan Bharadwaj (9834026044)						
m.	Purpose of the Valuation	For Periodic Re-valuation of the mortgaged property						
n.	Scope of the Assessment	Non Binding Opinion on General Prospective Valuation Assessment of the Plant & Machineries as found on site on as-is-where basis.						
o.	Out-of-Scope of the Assessment	<div><div>i.</div><div>Verification of authenticity of documents from originals or cross-checking from any Govt. dept. is not done at our end.</div><div>ii.</div><div>Legal aspects &amp; rights of the Plant &amp; Machinery are out-of-scope of this report.</div><div>iii.</div><div>Preparation of P&amp;M inventory list is out of scope of work</div><div>iv.</div><div>Componentization of Plant &amp; Machinery is out of scope of this report.</div><div>v.</div><div>Identification of the P&amp;M is only limited to cross verification of major machines &amp; production lines.</div><div>vi.</div><div>Technical/ mechanical/ operational testing of the machines is out-of-scope of the report.</div><div>vii.</div><div>Comment/ determination on technological aspect is out of scope of this report.</div><div>viii.</div><div>Any kind of machine/ process design is out of scope of the report.</div></div>						
p.	Information provided/ available for assessment	<table><tr><th>Documents Requested</th><th>Documents Provided</th></tr><tr><td>Total 02 I documents requested.</td><td>Total 02 documents provided.</td></tr><tr><td>Detailed Fixed Asset Register/ Inventory Sheet</td><td>Detailed Fixed Asset Register</td></tr></table>	Documents Requested	Documents Provided	Total 02 I documents requested.	Total 02 documents provided.	Detailed Fixed Asset Register/ Inventory Sheet	Detailed Fixed Asset Register
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		Invoices/ Bills	Invoices/ Bills
q.	Details of the Person providing the Information	Client (M/s MB Foods)	
r.	Identification of the Assets	<input checked="" type="checkbox"/>	Cross checked from the name of the machines mentioned in the FAR/ Inventory list name plate displayed on the machine
		<input checked="" type="checkbox"/>	Identified by the company's representative
		<input type="checkbox"/>	Identified from the available Invoices
		<input type="checkbox"/>	Identification of the machines could not be done properly
		<input type="checkbox"/>	Due to large number of machines/ inventory, only major production lines & machines have been checked
		<input type="checkbox"/>	Physical inspection of the machines could not be done

<b>2.</b>	<b>VALUATION SUMMARY</b>	
i.	Total Prospective Fair Market Value	<b>Rs. 5,11,00,000/-</b>
ii.	Total Expected Realizable/ Fetch Value	<b>Rs. 4,34,00,000/-</b>
iii.	Total Expected Distress/ Forced Sale Value	<b>Rs. 3,83,00,000/-</b>

<b>3.</b>	<b>ENCLOSURES</b>	
a.	Part A	<b>Snapshot of The Asset/ Property Under Valuation</b>
b.	Part B	<b>Valuation Report as per RKA Format Annexure-II</b>
c.	Part C	<b>Characteristics Description of The Asset</b>
d.	Part D	<b>Area Description of The Property</b>
e.	Part E	<b>Procedure of Valuation Assessments</b>
f.	Enclosure 1	Google Map – Page No.17
g.	Enclosure 2	Photographs – Pages 18-30
h.	Enclosure 3	Valuer's Important Remarks - Pages 31-33

**PART C**

**CHARACTERISTICS DESCRIPTION OF PLANT/ MACHINERY**

S.NO.	CONTENTS	DESCRIPTION						
1.	TECHNICAL DESCRIPTION OF THE PLANT/ MACHINERY							
a.	Nature of Plant & Machinery	Food Processing and Packing Unit						
b.	Size of the Plant	Small Scale						
c.	Type of the Plant	Semi Automatic						
d.	Year of Installation/ Commissioning/ COD (Commercial Operation Date)	2022						
e.	Production Capacity							
f.	Capacity at which Plant was running at the time of Survey	~50% of its capacity						
g.	Number of Production Lines	3 Production Lines						
h.	Condition of Machines	Good.						
i.	Status of the Plant	Partially operational						
j.	Products Processed and Packed in this Plant	<ul style="list-style-type: none"><li>• Pine Apple</li><li>• Mushroom</li><li>• Pea</li><li>• Cherry</li><li>• Sweet Corn</li><li>• Baby Corn</li><li>• Baked Beans</li><li>• Fruit Cocktail</li></ul>						
k.	Recent maintenance carried out on	NA						
l.	Recent upgradation, improvements if done any	2022						
m.	Total Gross Block & Net Block of Assets	<table><tr><th>Gross Block</th><th>Net Block</th></tr><tr><td colspan="2">As on 30/06/2022</td></tr><tr><td>Rs.5,32,01,911/-</td><td>Not Available</td></tr></table>	Gross Block	Net Block	As on 30/06/2022		Rs.5,32,01,911/-	Not Available
Gross Block	Net Block							
As on 30/06/2022								
Rs.5,32,01,911/-	Not Available							
n.	Any other Details if any	M/s MB Foods is involved in food processing and packing works. It was first operational on 10 <sup>th</sup> June 2022. As on date of site visit, the plant is running with ~50% of its Capacity.						

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<b>2.</b>	<b>MANUFACTURING PROCESS</b>	
	<div style="text-align: center;"> <p>Step 1 <span style="border: 1px solid black; padding: 2px 10px;">Purchase</span></p> <p>↓</p> <p>Step 2 <span style="border: 1px solid black; padding: 2px 10px;">Receipt/Storage</span></p> <p>↓</p> <p>Step 3 <span style="border: 1px solid black; padding: 2px 10px;">Preparation</span></p> <p>↓</p> <p>Step 4 <span style="border: 1px solid black; padding: 2px 10px;">Mixing</span></p> <p>↓</p> <p>Step 5 <span style="border: 1px solid black; padding: 2px 10px;">Cooking</span></p> <p>↓</p> <p>Step 6 <span style="border: 1px solid black; padding: 2px 10px;">Cooling</span></p> <p>↓</p> <p>Step 7 <span style="border: 1px solid black; padding: 2px 10px;">Packaging</span></p> <p>↓</p> <p>Step 8 <span style="border: 1px solid black; padding: 2px 10px;">Despatch</span></p> </div>	
<b>3.</b>	<b>TECHNOLOGY TYPE/ GENERATION USED AND TECHNOLOGICAL COLLABORATIONS IF ANY</b>	
a.	Technology Type/ Generation Used in this Plant	Semi-Automatic
b.	Technological Collaborations If Any	Not Applicable
c.	Current Technology used for this Industry in Market	Semi-Automatic
<b>4.</b>	<b>RAW MATERIALS REQUIRED &amp; AVAILABILITY</b>	
	Type of Raw Material	Chemicals, Salt, Sugar, Syrup, Fruits, Vegetables and Pulses
	Availability	Uttarakhand is primarily an agricultural state which grows fruits, vegetables and pulses. Such kind of raw material is adequately available.
<b>5.</b>	<b>AVAILABILITY &amp; STATUS OF UTILITIES</b>	
	Power/ Electricity	Yes, Available
	Water	Yes from Jal Board
	Road/ Transport	Subject unit is abutting Village road which is ~15 ft. wide.
<b>6.</b>	<b>COMMENT ON AVAILABILITY OF LABOUR</b>	

	Availability	Appears to be easily & adequately available and no labour issues came to our knowledge during site inspection.
	Number of Labours working in the Factory	40-50 Labours
<b>7.</b>	<b>SALES TRANSACTIONAL PROSPECTS OF SUCH PLANTS/ MACHINERY</b>	
	Public auction (orderly)	
	<b>Reason:</b> This is a Small scale Plant and all are general used machines which can be used in similar industry and cost of dismantling and transportation will not be very high. So for fetching maximum value is through piecemeal sale as most of the machinery is general purpose machinery and can be used in different industries.	
<b>8.</b>	<b>DEMAND OF SUCH PLANT &amp; MACHINERY IN THE MARKET</b>	
	Appears to be moderate as per general information available in public domain.	
<b>9.</b>	<b>SURVEY DETAILS</b>	
a.	Plant has been surveyed by our Engineering Team on dated 29/06/2022.	
b.	Site inspection was done in the presence of Owner of the Company. Mr. Manmohan Bhardwaj who were available from the company to furnish any specific detail about the Plant & Machinery.	
c.	Our team examined & verified the machines and utilities from the FAR provided by the Company. Only major machinery, process line & equipment has been verified.	
d.	Photographs have also been taken of all the Machines and its accessories installed there.	
e.	Plant was found fully operational at the time of survey.	
f.	Details have been cross checked as per the documents provided to us by the company and what was observed at the site.	
g.	Condition of the machines is checked through visual observation only. No technical/ mechanical/ operational testing has been carried out to ascertain the condition and efficiency of machines.	
h.	Site Survey has been carried out on the basis of the physical existence of the assets rather than their technical expediency.	
i.	As per the overall site visit summary, Plant appeared to be in good condition.	

**PART D**
**PROCEDURE OF VALUATION ASSESMENT**

1.	GENERAL INFORMATION			
i.	Important Dates	<b>Date of Inspection of the Property</b>	<b>Date of Valuation Assessment</b>	<b>Date of Valuation Report</b>
		29 June 2022	30 June 2022	30 June 2022
ii.	Client	M/s MB Foods		
iii.	Intended User	PNB, MCC Branch, Dehradun-248001		
iv.	Intended Use	To know the general idea on the market valuation trend of the property as per free market transaction. This report is not intended to cover any other internal mechanism, criteria, and considerations of any organization as per their own need, use & purpose.		
v.	Purpose of Valuation	For Periodic Re-valuation of the mortgaged property		
vi.	Scope of the Assessment	Non binding opinion on the assessment of Plain Physical Asset Valuation of the property identified to us by the owner or through his representative.		
vii.	Restrictions	This report should not be referred for any other purpose, by any other user and for any other date other then as specified above.		
viii.	Identification of the Assets	<input checked="" type="checkbox"/> Cross checked from the name of the machines mentioned in the FAR/ Inventory list name plate displayed on the machine <input checked="" type="checkbox"/> Identified by the company's representative <input type="checkbox"/> Identified from the available Invoices <input type="checkbox"/> Identification of the machines could not be done properly <input type="checkbox"/> Due to large number of machines/ inventory, only major production lines & machines have been checked <input type="checkbox"/> Physical inspection of the machines could not be done		
ix.	Type of Survey conducted	Full survey (inside-out with approximate measurements & photographs).		

2.	ASSESSMENT FACTORS		
i.	Nature of the Valuation	Fixed Assets Valuation	
ii.	Nature/ Category/ Type/ Classification of Asset under Valuation	<b>Nature</b> PLANT & MACHINERY  <b>Classification</b>	<b>Category</b> INDUSTRIAL  <b>Type</b> INDUSTRIAL PLANT & MACHINERY  Only business use asset
iii.	Type of Valuation (Basis of Valuation as per IVS)	Primary Basis Secondary Basis	Fair Market Value On-going concern basis

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iv.	Present market state of the Asset assumed (Premise of Value as per IVS)	Under Normal Marketable State			
		Reason: Asset under free market transaction state			
v.	Physical Infrastructure availability factors of the locality	Water Supply	Sewerage/ sanitation system	Electricity	Road and Public Transport connectivity
		Yes from Jalboard Connection	Not Available	Yes	Not available within 1 Km. radius
		Availability of other public utilities nearby		Availability of communication facilities	
		Transport, Market, Hospital etc. are not available in close vicinity		Major Telecommunication Service Provider & ISP connections are available	
vi.	Neighbourhood amenities	Average			
vii.	Any New Development in surrounding area	None		None	
viii.	Any specific advantage/ drawback in the plant and machines	Not applicable, as the subject plant has recently been commissioned and in good condition.			
ix.	Machines overall usability/ utility Factor	Normal			
x.	Best Sale procedure to realize maximum Value (in respect to Present market state or premise of the Asset as per point (iv) above)	Fair Market Value			
		Free market transaction at arm's length wherein the parties, after full market survey each acted knowledgeably, prudently and without any compulsion.			
xi.	Hypothetical Sale transaction method assumed for the computation of valuation	Fair Market Value			
		Free market transaction at arm's length wherein the parties, after full market survey each acted knowledgeably, prudently and without any compulsion.			
xii.	Approach & Method of Valuation Used	Approach of Valuation		Method of Valuation	
		Market Approach		Market Comparable Sales Method	
xiii.	Type of Source of Information	Level 3 Input (Tertiary)			

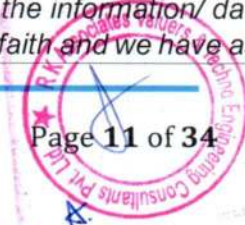


xiv.	Any other aspect which has relevance on the value or marketability of the machines	<p>The marketability for the machines depends upon the industry outlook, make, market condition, raw material, maintenance, raw material, usability, capacity.</p> <p>This Valuation report is prepared based on the facts of the assets &amp; market situation on the date of the survey. It is a well-known fact that the market value of any asset varies with time &amp; socio-economic conditions prevailing in the region/ country. In future assets market may go down, asset conditions may change or may go worse, plant vicinity conditions may go down or become worse, plant market may change due to impact of Govt. policies or effect of domestic/ world economy, usability prospects of the Plant may change, etc. Hence before financing, Banker/ FI should take into consideration all such future risk while financing.</p>
xv.	<b>CONSOLIDATED PLANT &amp; MACHINERY VALUATION</b>	
	<p>Consolidated valuation sheet of Plant &amp; Machinery and other asset items are mentioned below with depreciated current market value as per different category of the machines/assets cumulated together. Our engineering team has separated the Cost of Equipment's in the different sections of the plant. The cost of equipment considered from P&amp;M List doesn't includes Pre-operative, Finance, and IDC Charges etc. The capitalized/ purchase cost of machinery considered from P&amp;M List consists of final commissioning of machines which includes freight, taxes, insurance, etc.</p>	
xvi.	<b>Basis of computation &amp; working</b>	
	<p><b>Main Basis:</b></p> <ol style="list-style-type: none"> <li><b>Basic Methodology:</b> For arriving at fair market value of P&amp;M &amp; other fixed assets our engineering team has rationally applied the mixture of '<u>sales comparison approach (market approach)</u>' and the '<u>cost approach (depreciated replacement cost)</u>'. The fair market value of Plant &amp; Machinery on the date of valuation is its cost of reproduction &amp; commissioning on that date less the depreciation &amp; other deterioration deductions (Technological, Economic, Functional obsolescence) or additions for good maintenance from the date of commissioning of the machinery to the date of its valuation.</li> <li>Core P&amp;M Asset Valuation is done keeping in mind various factors like technology used, machines availability, its condition, average age, maintenance &amp; service and parts replacement availability of the machines and more importantly demand in the market.</li> <li>Main Machinery of this Plant are specific purpose machines used for the food processing plant with auxiliary equipment's like Stainless Steel Retort, Boiler Accessories, Solar Panels, CIP System, Canning Machine, Mushroom Hydrator, Blancher Machine Packing Machine, Labeling Machine, etc. among other auxiliary machinery for running the plant which limits its realizable value to specific purpose.</li> <li>The main data point for the Valuation of Plant &amp; Machinery is the Fixed Asset Register maintained by the company. Plant &amp; Machinery FAR has been provided by the company which has been relied upon in good faith. Provided FAR included assets in different heads like Land, Building, Plant &amp; Machinery, Electrical equipment's, Furniture &amp; fittings, Office equipment, etc. Assets under different heads are segregated and are evaluated separately. From the Fixed Asset Register List two key inputs, Date of Capitalization and Cost of capitalization are taken which play vital role in evaluating used Plant &amp; Machinery valuation.</li> <li>Provided Capitalization cost in FAR doesn't include any kind of soft cost like pre-operative, finance, IDC expenses, etc. incurred during establishment of the Project.</li> <li>For calculating Replacement Cost of the machines as on date, Cost Inflation Index is taken into</li> </ol>	

- consideration since this Plant is 5-6 years old and since then fluctuation has occurred in the prices of metals or industrial commodities.
- g. For evaluating depreciation, Chart of Companies Act-2013 and other appraisal agencies inputs and industry trend are considered for ascertaining useful life of different types of machines are followed. Useful life of the machinery & other fixed assets has been considered as per the industry standards.
  - h. On the Depreciated Replacement Cost (DRC) deduction for obsolescence/ deterioration or addition for good maintenance has been taken to arrive at the estimated Prospective Fair Market Value of the machines.
  - i. Underline assumption for the evaluation of this Plant & Machinery is that it can be sold individually in market since demand of used & second hand machinery of this type is available in the market.
  - j. Valuation of the asset is done as found on as-is-where basis on the site as identified to us by client/ owner/ owner representative during site inspection by our engineer/s unless otherwise mentioned in the report.
  - k. The valuation of the Plant/ Machinery has been done considering the plant as a whole. The individual cost for machines shown is for illustration purpose, and may vary from market rates since the valuation is done using cost approach method and finally cross verified from market approach as a whole plant and not individual machine.
  - l. Consolidated valuation sheet of Plant & Machinery and other asset items are mentioned below with depreciated current market value as per different category of the machines/assets cumulated together. Our engineering team has separated the Cost of Equipment's in the different sections of the plant. The cost of equipment considered from P&M List doesn't includes Pre-operative, Finance, and IDC Charges etc. The capitalized/ purchase cost of machinery considered from P&M List consists of final commissioning of machines which includes freight, taxes, insurance, etc.

#### Other Basis:

- a. 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 and based on the Standard Operating Procedures, Best Practices, Caveats, Limitations, Conditions, Remarks, Important Notes, Valuation TOR and definition of different nature of values.
- b. The indicative value has been suggested based on the prevailing market rates that came to our knowledge during secondary & tertiary market research and is not split into formal & informal payment arrangements. Most of the deals takes place which includes both formal & informal payment components. Deals which takes place in complete formal payment component may realize relatively less actual transaction value due to inherent added tax, stamp registration liabilities on the buyer.
- c. Secondary/ Tertiary costs related to asset transaction like Installation, maintenance and Logistics costs pertaining to the sale/ purchase of the assets are not considered separately while assessing the indicative estimated Market Value and is assumed to be included in the Cost of capitalization provided by the client.
- d. The condition assessment and the estimation of the residual economic life of the machinery and assets are only based on the visual observations and appearance found during the site survey. We have not carried out any physical tests to assess the working and efficiency of the machines and assets.
- e. Any kind of unpaid statutory, utilities, lease, interest or any other pecuniary dues on the asset or on its owners has not been factored in the Valuation.
- f. Valuation is done for the asset found on as-is-where basis which owner/ owner representative/ client/ bank has shown to us on site of which some reference has been taken from the information/ data given in the copy of documents provided to us which have been relied upon in good faith and we have assumed



that it to be true and correct.

**xvii. ASSUMPTIONS**

- Documents/ Information/ Data provided by the client/ property owner or his representative both written & verbally is true and correct without any fabrication and has been relied upon in good faith.
- The assets and interests therein have been valued free and clear of any liens or encumbrances unless stated otherwise. No hidden or apparent conditions regarding the subject assets or their ownership are assumed to exist. No opinion of title is rendered in this report and a good title is assumed unless stated otherwise.
- It is assumed that the concerned Lender/ Financial Institution has asked for the valuation of that property after satisfying the authenticity of the documents given to us and for which the legal verification has been already taken and cleared by the competent Advocate before requesting for the Valuation report. I/ We assume no responsibility for the legal matters including, but not limited to, legal or title concerns.
- Payment condition during transaction in the Valuation has been considered on all cash basis which includes both formal & informal payment components as per market trend.
- Sale transaction method of the asset is assumed as Free market transaction without any compulsion unless otherwise mentioned while assessing Indicative & Estimated Fair Prospective Market Value of the asset unless otherwise stated.

**xviii. SPECIAL ASSUMPTIONS**

**xix. LIMITATIONS**

None

**VALUATION SUMMARY | PLANT & MACHINERY & OTHER FIXED ASSETS**  
**MB FOODS**

(MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND)

Sr.No	Particulars	Total Acquisition & Production Cost (INR)	Total Gross Current Reproduction Cost (INR)	Total Fair Market Value (INR)
1	Plant & Machinery and Other Fixed Assets	₹ 5,32,01,911	₹ 5,39,08,994	₹ 5,10,64,674

**Important Note-**

- Asset like Plant & Machinery and other related tangible and intangible assets pertaining to M/s. MB Foods located at MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, Uttarakhand are considered in this section of valuation report.
- For evaluating useful life of assets, chart of Companies Act-2013 and generally accepted market standards are referred in this assessment to reach the final economical life of a particular asset.
- During the site visit conducted by our engineering team on 29/06/2022 M/s MB Foods was physically inspected by our team. Different sections set up inside the M/s. MB Foods were visually inspected. As per the information available in the public domain, we have taken the useful life as 20 years.
- For the machinery and equipments, Rate of Inflation has been assessed with the help of price indices. Price indices have been referred from the Office of Economic Advisor (Government of India). Further Inflation in respective commodity has been evaluated and applied to the respective capitalization cost to reach its Gross current reproduction Cost.
- In provided FAR, soft cost incurred during the Project commissioning like Pre-operative expenses (insurance, taxes, freight), Finance Cost, Bank interest, charges etc. is also capitalized in the Gross Block.
- Final valuation includes Design, erection, procurement, installation & commissioning charges as well.

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3. CONSOLIDATED VALUATION ASSESSMENT OF THE PLANT AND MACHINERY			
S.No.	Particulars	Gross block	Indicative & Estimated Prospective Fair Market Value
a.	Plant & Machinery Value	Rs. 5,32,01,911/-	Rs. 5,10,64,674/-
b.	Additional Premium if any	NA	NA
	Details/ Justification	NA	NA
c.	Deductions charged if any	---	NA
	Details/ Justification	---	NA
d.	<b>Total Indicative &amp; Estimated Prospective Fair Market Value</b>	---	<b>Rs. 5,10,64,674/-</b>
e.	<b>Rounded Off</b>	---	<b>Rs. 5,11,00,000/-</b>
f.	<b>Indicative &amp; Estimated Prospective Fair Market Value in words</b>	<b>Rupees Five Crore Eleven Lakhs Only</b>	
g.	<b>Expected Realizable Value (@ ~15% less)</b>	---	<b>Rs. 4,34,00,000/-</b>
h.	<b>Expected Distress Sale Value (@ ~25% less)</b>	---	<b>Rs. 3,83,00,000/-</b>
i.	<b>Concluding Comments/ Disclosures if any</b>		
	<p>a. The subject property is a newly constructed Food Processing and Packaging unit.</p> <p>b. The subject property have an independent access hence can be sold as an individual property.</p> <p>c. We are independent of client/ company and do not have any direct/ indirect interest in the property.</p> <p>d. This valuation has been conducted by R.K Associates Valuers &amp; Techno Engineering Consultants (P) Ltd. and its team of experts.</p> <p>e. This Valuation is done for the property found on as is where is basis as shown on the site by the Bank/ customer of which photographs is also attached with the report.</p> <p>f. Reference of the property is also taken from 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. However we do not vouch the absolute correctness of the property identification, exact address, physical conditions, etc. based on the documents provided to us since property shown to us may differ on site Vs as mentioned in the documents or incorrect/ fabricated documents may have been provided to us.</p> <p>g. Legal aspects for eg. investigation of originality of bills provided for the plant and machinery or any other asset of M/s MB Foods. has to be taken care by legal experts/ Advocates and same</p>		



has not been done at our end.

- h. The valuation of an asset is an estimate of the worth of that asset which is arrived at by the Valuer in his expert opinion after factoring in multiple parameters and externalities. This may not be the actual price of that asset and the market may discover a different price for that asset.
- i. This report only contains opinion based on technical & market information which came to our knowledge during the course of the assignment. It doesn't contain any recommendations.
- j. This report is prepared following our Standard Operating Procedures & Best Practices and will be subject to Limitations, Conditions, Valuer's Remarks, Important Notes, Valuation TOS and basis of computation & working as described above.
- k. The use of this report will become valid only after payment of full fees as per the Payment Terms. Using this report or any part content created in this report without payment of charges will be seen as misuse and unauthorized use of the report.

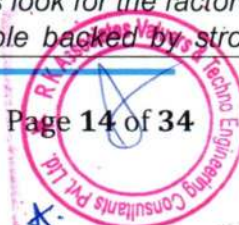
j. **IMPORTANT KEY DEFINITIONS**

**Fair 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 or which he could reasonably collect during the course of the assessment related to the subject asset on an as-is, where-is basis in its existing conditions, with all its existing advantages & disadvantages and its potential possibilities which is just & equitable 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, in an orderly transaction after proper marketing, wherein the parties, each acted knowledgeably, prudently without any compulsion on the date of the Valuation.

Fair Value without using the term "Market" in it describes that the value suggested by the Valuer may not mandatorily follow or may not be in complete consonance to the established Market in his expert opinion. It may or may not follow market dynamics. But if the suggested value by the valuer is not within the prevailing Market range or is assessed for an asset is located in an un-established Market then the valuer will give reasonable justification & reasoning that for what reasons the value suggested by him doesn't follow the prevailing market dynamics.

**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 in consonance to the Market dynamics after he has carefully & exhaustively evaluated the facts & information came in front of him or which he could reasonably collect during the course of assessment related to the subject asset on an as-is, where-is basis in its existing conditions, with all its existing advantages & disadvantages and its potential possibilities which is just & equitable 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, in an orderly transaction after proper marketing, wherein the parties, each acted knowledgeably, prudently without any compulsion on the date of the Valuation.

Here the words "in consonance to the established Market" means that the Valuer will give opinion within the realms & dynamics of the prevailing market rates after exhaustively doing the micro market research. However due to the element of "Fair" in it, valuer will always look for the factors if the value should be better than the market realms which is just & equitable backed by strong



justification and reasoning.

**Market Value** suggested by the competent Valuer is that prospective estimated amount which is average price of the similar comparable assets prevailing in an open & established market during the near period of the date of valuation at which the subject asset/ property should be exchanged between a willing buyer and willing seller on an as-is, where-is basis in its existing conditions, with all its existing advantages & disadvantages and its potential possibilities at an arm's length transaction in an open, established & unrestricted market, in an orderly transaction, wherein the parties, each acted without any compulsion on the date of the Valuation.

Using the term "Market Value" without "Fair" omits the elements of proper marketing, acting knowledgeably & prudently.

Market and market participants can be sentimental, inclined towards the transaction without the element of complete knowledge & prudence about facts or due diligence of the asset therefore "each acted knowledgeably, prudently" has been removed from the market Value definition.

**Realizable Value** is that minimum prospective estimated value of the asset/ property which it may be able to fetch at the time of actual property transaction factoring in the element of discount due to the prospects of deep negotiations between the buyer & seller when the parties in-principally find Fair Market Value reasonable and sits together to close the deal and the transaction across the table. Discount percentage on the Fair Market Value due to negotiation will depend on the nature, size, various salability prospects of the subject asset, the needs of the buyer & the seller and kind of payment terms. In some of the cases Realizable and Fair Market Value may also be equal.

**Distress Sale Value\*** is that value when the property is attached with any process such as mortgaged financing, financial or operational dues which is under any stress condition or situation and the stakeholders are under process of finding resolution towards it to save the property from being attached to a formal recovery process. In this type of sale, minimum fetch value assessed will always be less than the estimated Fair Market Value where the discount of percentage will depend upon various circumstances and factors such as nature, size, salability prospects of the property and kind of encumbrance on 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 will be more on the seller than the buyer.

**Liquidation Value** is the amount that would be realized when an asset or group of assets are sold due to any compulsion or constraints such as in a recovery process guided by statute, law or legal process, clearance sale or any such condition or situation thereof where the pressure of selling the asset/ property is very high to realize whatever maximum amount can be from the sale of the assets in a limited time for clearance of dues or due to closure of business. In other words, this kind of value is also called as forced sale value.

**Difference between Cost, Price & Value:** Generally, these words are used and understood synonymously. However, in reality each of these has a completely different meaning, premise and also having different definitions in professional & legal terms. Therefore, it is our professional responsibility to describe the definitions of these words to avoid ambiguity & confusion in the minds of the user of this report.

The **Cost** of an asset represents the actual amount spend in the construction/ actual creation of the asset.

The **Price** is the amount paid for the procurement of the same asset.

The **Value** is defined as the present worth of future rights in the property/ asset and is a hypothetical

or notional price that buyers and sellers are most likely to conclude for a good or service. Value is not a fact, but an estimate of the likely price to be paid for a good or service at a given time in accordance with a particular definition of value.

Therefore, in actual for the same asset/ property, cost, price & value remain different since these terms have different usage & meaning.

**k. Enclosures with the Report:**

- Enclosure: I – Google Map Location
- Enclosure: II – Photographs of Plant and Machinery
- Enclosure III: Valuer's Important Remarks

## 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](mailto: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, assessment or any other mistakes. In case you find any mistake, variation, discrepancy or inaccuracy in any data point mentioned in the report, please help us by bringing all such points into our notice in writing at [valuers@rkassociates.org](mailto:valuers@rkassociates.org) within 30 days of the report delivery, to get these rectified timely, failing which R.K Associates shouldn't be held responsible for any inaccuracy in any manner. Also, if we do not hear back anything from you within 30 days, we will assume that the 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.


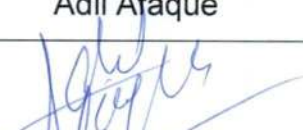
**COPYRIGHT FORMAT** - This report is prepared on the copyright format of R.K Associates to serve our clients in the best possible way. Legally no one can copy or distribute this format without prior approval from R.K Associates. It is meant only for the organization as mentioned on the cover page of this report. Distribution or use of this format or any content of this report wholly or partially 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

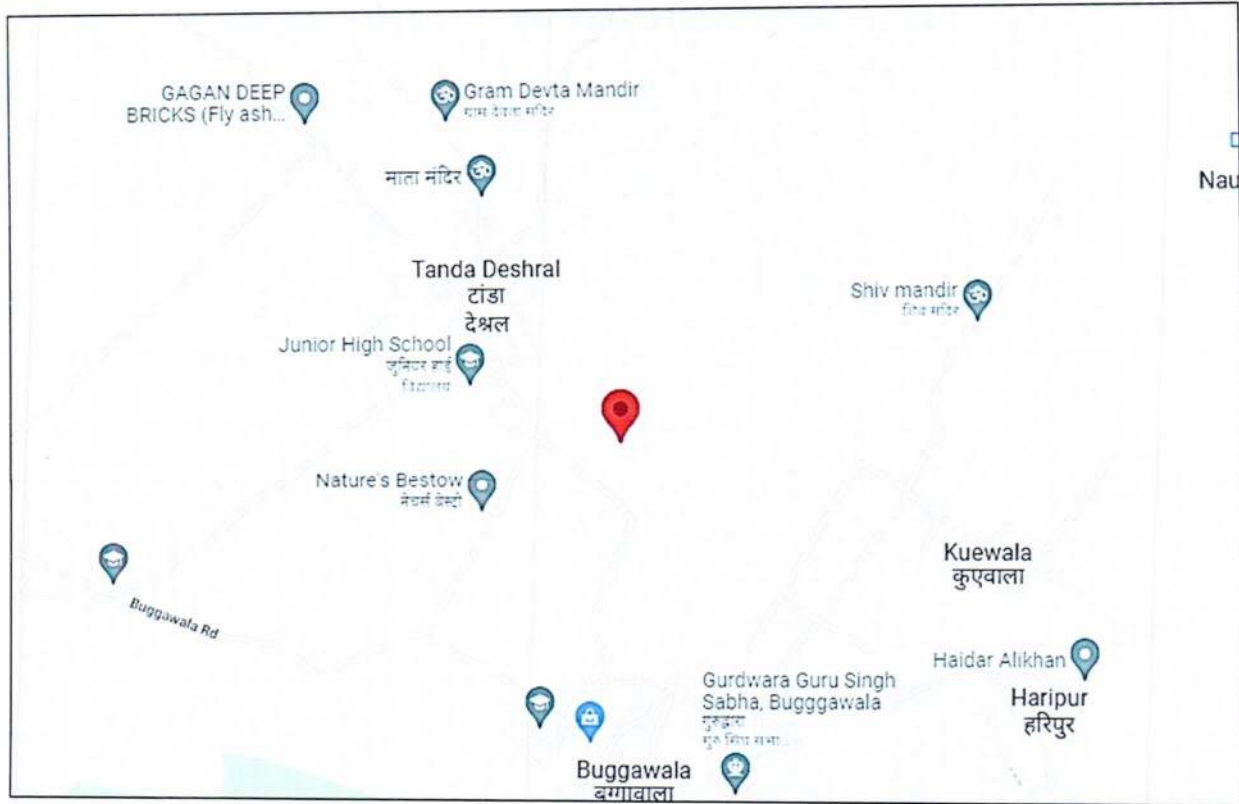
**NOTE:** As per IBA Guidelines in case the valuation report submitted by the valuer is not in order, the banks / FIs shall bring the same to the notice of the valuer within 15 days of submission for rectification and resubmission. In case no such communication is received, it shall be presumed that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

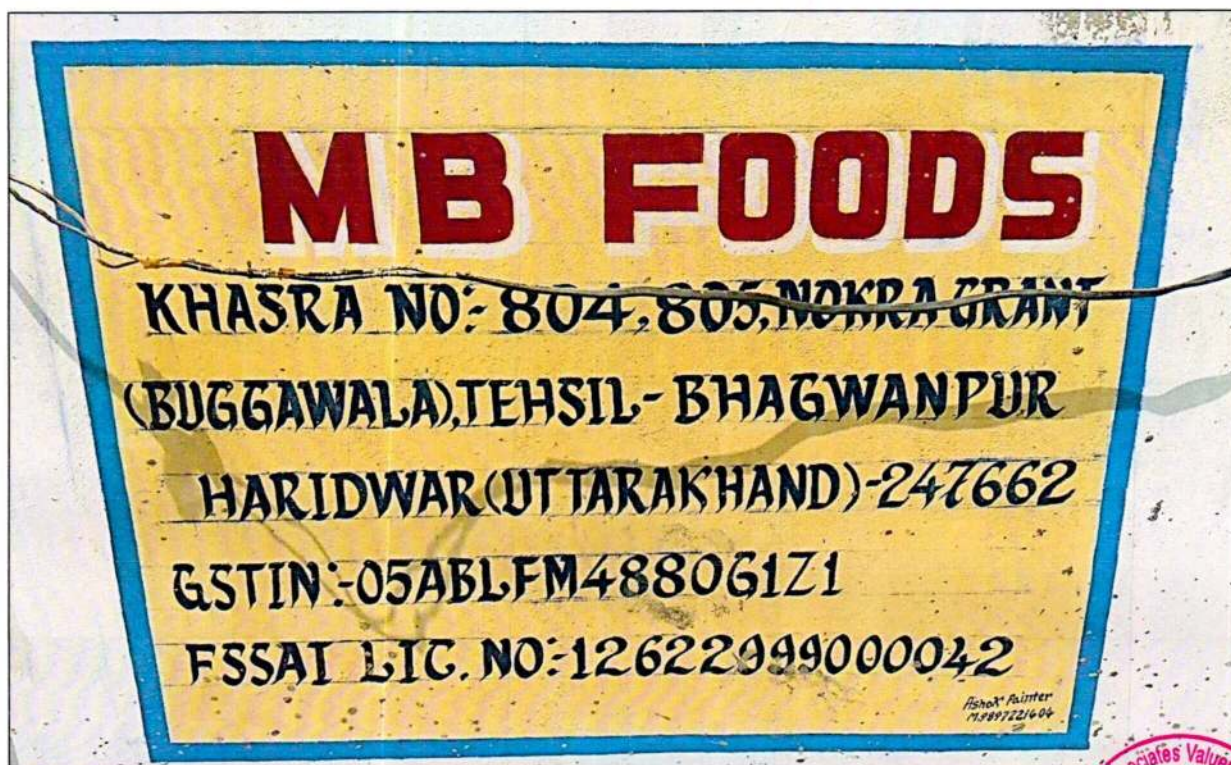
Valuation Terms of Services & Valuer's Important Remarks are available at [www.rkassociates.org](http://www.rkassociates.org) for reference.

SURVEY ANALYST	VALUATION ENGINEER	L1/ L2 REVIEWER
Deepak Joshi	Arun Tomar	Adil Afaque
		

**ENCLOSURE: 1 – GOOGLE MAP LOCATION**



**ENCLOSURE: 2- PHOTOGRAPHS OF PLANT AND MACHINERY**



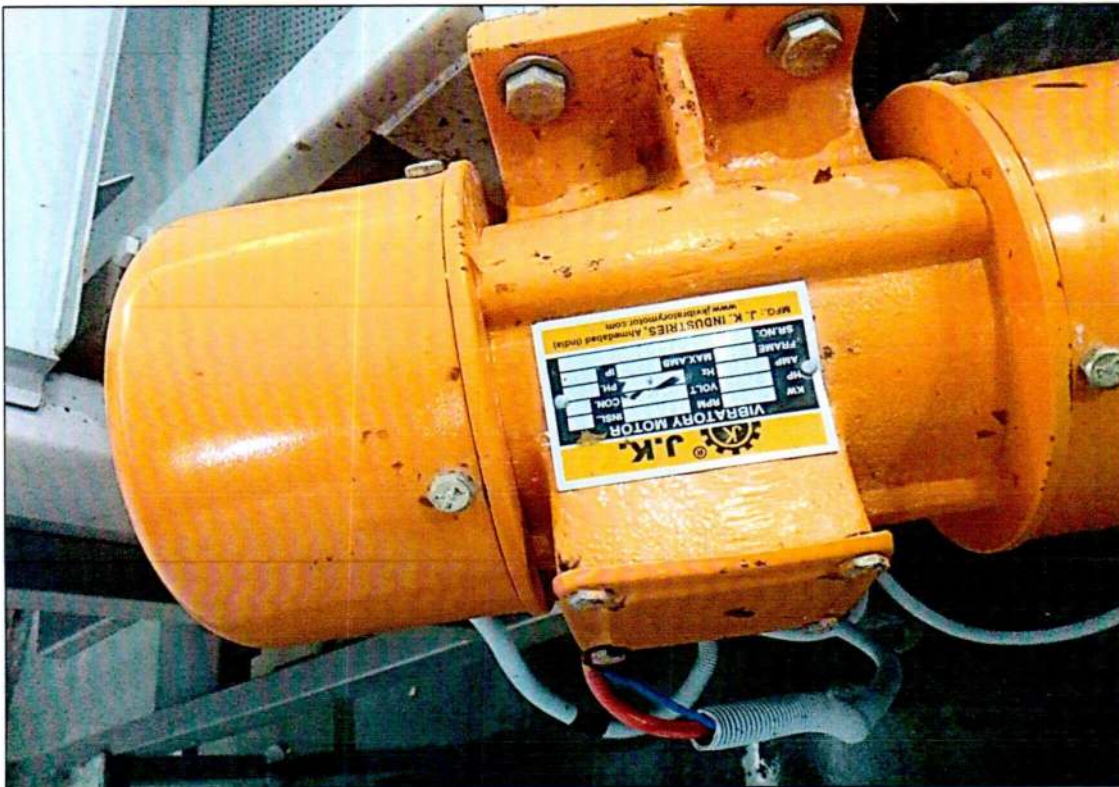




**FILE NO.: VIS(2022-23)-PL177-138-258**

Valuation Terms of Service & Valuer's Important Remarks are available  
at [www.rkassociates.org](http://www.rkassociates.org)





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**ENCLOSURE: 3 – VALUER'S IMPORTANT REMARKS**

1.	Valuation is done for the asset found on as-is-where basis which owner/ owner representative/ client/ bank has shown/ identified to us on the site unless otherwise mentioned in the report of which some reference has been taken from the information/ data given in the copy of documents provided to us and informed verbally or in writing out of the standard checklist of documents sought from the client & its customer which they could provide within the reasonable expected time out of the standard checklist of documents sought from them and further based on certain assumptions and limiting conditions. The information, facts, documents, data which has become primary basis of the report has been supplied by the client which has been relied upon in good faith and is not generated by the Valuer.
2.	The client/ owner and its management/ representatives warranted to us that the information they have supplied was complete, accurate and true and correct to the best of their knowledge. All such information provided to us either verbally, in writing or through documents has been relied upon in good faith and we have assumed that it is true & correct without any fabrication or misrepresentation. I/We shall not be held liable for any loss, damages, cost or expenses arising from fraudulent acts, misrepresentations, or willful default on part of the owner, company, its directors, employee, representative or agents.
3.	Legal aspects for eg. Investigation of title, ownership rights, lien, charge, mortgage, lease, sanctioned maps, verification of documents provided to us such as title documents, Map, etc. from any concerned Govt. office etc. have to be taken care by legal expert/ Advocate and same is not done at our end. It is assumed that the concerned Lender/ Financial Institution has asked for the valuation of that property after satisfying the authenticity of the documents given to us for which the legal verification has been already taken and cleared by the competent Advocate before requesting for the Valuation report. I/ We assume no responsibility for the legal matters including, but not limited to, legal or title concerns.
4.	In the course of the valuation, we were provided with both written and verbal information. We have however, evaluated the information provided to us through broad inquiry, analysis and review but have not carried out a due diligence or audit of the information provided for the purpose of this engagement. Our conclusions are based on the assumptions and other information provided to us by the client during the course of the assessment.
5.	Getting cizra map or coordination with revenue officers for site identification is a separate activity and is not part of the Valuation services and same has not been done in this report unless otherwise stated.
6.	Wherever any details are mentioned in the report in relation to any legal aspect of the property such as name of the owner, leases, etc. is only for illustration purpose and should not be construed as a professional opinion. Legal aspects are out of scope of this report. Details mentioned related to legal aspect are only based on the copy of the documents provided to us and whatever we can interpret as a non-legally trained person. This should be cross validated with a legal expert. We do not vouch any responsibility regarding the same.
7.	We have made certain assumptions in relation to facts, conditions & situations affecting the subject of, or approach to this exercise that has not been verified as part of the engagement rather, treated as "a supposition taken to be true". If any of these assumptions prove to be incorrect then our estimate on value will need to be reviewed.
8.	This is just an opinion report based on technical & market information having general assessment & opinion on the indicative, estimated Market Value of the property for which Bank has asked to conduct the Valuation. 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.
9.	We have relied on the data from third party, external sources & information available on public domain to conclude the valuation. These sources are believed to be reliable and therefore, we assume no liability for the truth or accuracy of any data, opinions or estimates furnished by others that have been used in this analysis. Where we have relied on the data, opinions or estimates from external sources, reasonable care has been taken to ensure that such data is extracted from authentic sources, however we still can't vouch its authenticity, correctness, or accuracy.
10.	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 and based on the Standard Operating Procedures, Best Practices, Caveats, Limitations, Conditions, Remarks, Important Notes, Valuation TOR and definition of different nature of values.
11.	Value varies with the Purpose/ Date/ Asset Condition & situation/ Market condition, demand & supply, asset utility prevailing on a particular date/ Mode of sale. The indicative & estimated prospective Value of the asset given in this report is restricted only for the purpose and other points mentioned above prevailing on a particular date as mentioned in the report. If any of these points are different from the one mentioned aforesaid in the Report then this report should not be referred.
12.	Our report is meant ONLY for the purpose mentioned in the report and should not be used for any other purpose. The Report should not be copied or reproduced for any purpose other than the purpose for which it is prepared for. I/we do not take any responsibility for the unauthorized use of this report.
13.	We owe responsibility only to the authority/client that has appointed us as per the scope of work mentioned in the report. We will not be liable for any losses, claims, damages or liabilities arising out of the actions taken, omissions or advice given by any other person. In no event shall we be liable for any loss, damages, cost or expenses arising in any way from fraudulent acts, misrepresentations or willful default on part of the client or companies, their directors, employees or agents.

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14.	This report is having limited scope as per its fields & format to provide only the general basic idea of the value of the property prevailing in the market based on the site inspection and documents/ data/ information provided by the client. The suggested indicative prospective estimated value should be considered only if transaction is happened as free market transaction.
15.	The sale of the subject property is assumed to be on an all cash basis. Financial arrangements would affect the price at which the property may sell for if placed on the market.
16.	The actual realizable value that is likely to be fetched upon sale of the asset under consideration shall entirely depend on the demand and supply of the same in the market at the time of sale.
17.	While our work has involved an analysis & computation of valuation, it does not include detailed estimation, design/ technical/ engineering/ financial/ structural/ environmental/ architectural/ compliance survey/ safety audit & works in accordance with generally accepted standards of audit & other such works. The report in this work is not investigative in nature. It is mere an opinion on the likely estimated valuation based on the facts & details presented to us by the client and third party market information came in front of us within the limited time of this assignment, which may vary from situation to situation.
18.	Where a sketched plan is attached to this report, it does not purport to represent accurate architectural plans. Sketch plans and photographs are provided as general illustrations only.
19.	Documents, information, data including title deeds provided to us during the course of this assessment by the client is reviewed only upto the extent required in relation to the scope of the work. No document has been reviewed beyond the scope of the work. These are not reviewed in terms of legal rights for which we do not have expertise. Wherever any information mentioned in this report is mentioned from the documents like owners name, etc., it is only for illustration purpose and may not necessary represent accuracy.
20.	The report assumes that the borrower/company/business/asset complies fully with relevant laws and regulations applicable in its area of operations and usage unless otherwise stated, and that the companies/business/assets is managed in a competent and responsible manner. Further, as specifically stated to the contrary, this report has given no consideration to matters of a legal nature, including issues of legal title and compliance with relevant laws, and litigations and other contingent liabilities that are not recorded/reflected in the documents/ details/ information/ data provided to us.
21.	This valuation report is not a qualification for accuracy of land boundaries, schedule (in physical terms), dimensions & identification. For this land/ property survey report can be sought from a qualified private or Govt. surveyor.
22.	This Valuation report is prepared based on the facts of the property on the date of the survey. Due to possible changes in market forces, socio-economic conditions, property conditions and circumstances, this valuation report can only be regarded as relevant as at the valuation date. 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.
23.	Valuation of the same asset/ property can fetch different values under different circumstances & 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 open market through free market transaction then it 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, Lender/ FI should take into consideration all such future risks while financing and take decision accordingly.
24.	Valuation is done for the property identified to us by the owner/ owner representative. At our end we have just visually matched the land boundaries, schedule (in physical terms) & dimensions 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. Where there is a doubt about the precision position of the boundaries, schedule, dimensions of site & structures, it is recommended that a Licensed Surveyor be contacted.
25.	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.
26.	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 and the subject unit must be approved in all respect.

27.	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 the time when the construction must have been done. Due to such discrete/ unplanned development in many regions sometimes it becomes tough for the Valuer to determine the exact lawful situation on ground. Unless otherwise mentioned in the report, the covered area present on the site as per site survey will be considered in the Valuation.
28.	Area of the large land parcels of more than 2500 sq.mtr or of uneven shape in which there can be practical difficulty in sample measurement, is taken as per property documents which has been relied upon unless otherwise stated.
29.	Drawing Map, design & detailed estimation of the property/ building is out of scope of the Valuation services.
30.	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.
31.	Although every scientific method has been employed in systematically arriving at the value, there is, therefore, no indisputable single value and the estimate of the value is normally expressed as falling within a likely range.
32.	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, demand & supply prevailing in the market 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 take informed and wise decision about the Value of the asset and can help in facilitating the arm's length transaction.
33.	This Valuation is conducted based on the macro analysis of the asset/ property considering it in totality and not based on the micro, component, or item wise analysis. Analysis done is a general assessment and is not investigative in nature.
34.	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. There may be matters, other than those noted in this report, which might be relevant in the context of the transaction and which a wider scope might uncover.
35.	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.
36.	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.
37.	As per IBA Guidelines & Bank Policy, 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.
38.	<b>Defect Liability Period is 15 DAYS.</b> We request the concerned authorized reader of this report to check the contents, data, information, and calculations in the report within this period and intimate us in writing at <a href="mailto:valuers@rkassociates.org">valuers@rkassociates.org</a> within 15 days of report delivery, if any corrections are required or in case of any other concern with the contents or opinion mentioned in the report. If no intimation is received within 15 (Fifteen) days in writing from the date of issuance of the report, then it shall be considered that the report is complete in all respect and has been accepted by the client upto their satisfaction & use and further to which R.K Associates shall not be held responsible in any manner. After this period no concern/ complaint/ proceedings in connection with the Valuation Services will be entertained due to possible change in situation and condition of the property.
39.	Though adequate care has been taken while preparing this report as per its scope, but still we can't rule out typing, human errors, over sightedness of any information or any other mistakes. Therefore, the concerned organization is advised to satisfy themselves that the report is complete & satisfactory in all respect. Intimation regarding any discrepancy shall be brought into our notice immediately. If no intimation is received within 15 (Fifteen) days in writing from the date of issuance of the report, to rectify these timely, then it shall be considered that the report is complete in all respect and has been accepted by the client upto their satisfaction & use and further to which R.K Associates shall not be held responsible in any manner.
40.	Our Data retention policy is of <b>ONE YEAR</b> . 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.
41.	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 we request the user of this report to immediately or atleast within the defect liability period to bring all such act into notice of R.K Associates management so that corrective measures can be taken instantly.
42.	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.
43.	We are fully aware that based on the opinion of value expressed in this report, we may be required to give testimony or attend court / judicial proceedings with regard to the subject assets, although it is out of scope of the assignment, unless specific arrangements to do so have been made in advance, or as otherwise required by law. In such event, the party seeking our evidence in the proceedings shall bear the cost/professional fee of attending court / judicial proceedings and my / our tendering evidence before such authority shall be under the applicable laws.
44.	The final copy of the report shall be considered valid only if it is in hard copy on the company's original letter head with proper stamp and sign on it of the authorized official upon payment of the agreed fees. User shall not use the content of the report for the purpose it is prepared for only on draft report, scanned copy, email copy of the report and without payment of the agreed fees. In such a case the report shall be considered as unauthorized and misused.



**VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. MB FOODS | MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND**

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Cost of Capitalization	Salvage Value	Depreciation Factor	Rate of Inflation	Estimated Reproduction Cost of the Asset	Depreciation	Current Depreciated Market Value
1	R SPV MONO 390WP 1500V ENVIRO-MPSH-390	05-01-2022	30-06-2022	0.48	20	₹ 53,76,000	5%	0.05	3%	₹ 55,18,726	₹ 1,26,401	₹ 52,49,599
2	Fully Automatic SS Retort	19-05-2022	30-06-2022	0.12	20	₹ 29,50,000	5%	0.05	0%	₹ 29,50,000	₹ 16,124	₹ 29,33,876
3	Boiler Parts	20-12-2021	30-06-2022	0.53	20	₹ 20,06,000	5%	0.05	1%	₹ 20,17,720	₹ 50,415	₹ 19,55,585
4	GENERATING SET	01-03-2021	30-06-2022	1.33	10	₹ 18,30,000	5%	0.10	7%	₹ 19,62,905	₹ 2,48,294	₹ 15,81,706
5	CIP System	19-04-2022	30-06-2022	0.20	20	₹ 17,70,000	5%	0.05	0%	₹ 17,70,000	₹ 16,585	₹ 17,53,415
6	MS Pipe (73066100)	05-09-2021	30-06-2022	0.82	10	₹ 17,30,254	5%	0.10	12%	₹ 19,36,584	₹ 1,50,205	₹ 15,80,049
7	Electrical Pannel, Cable, Cable Tray	19-05-2022	30-06-2022	0.12	10	₹ 17,11,000	5%	0.10	0%	₹ 17,11,000	₹ 18,704	₹ 16,92,296
8	SOLAR POWER GENERATION SYSTEM	16-03-2022	30-06-2022	0.29	20	₹ 15,68,000	5%	0.05	1%	₹ 15,85,081	₹ 21,865	₹ 15,46,135
9	Boiler Parts	25-12-2021	30-06-2022	0.51	20	₹ 15,34,000	5%	0.05	1%	₹ 15,42,962	₹ 37,549	₹ 14,96,451
10	BOILER PARTS - Smoke tube boiler accessories	12-10-2021	30-06-2022	0.72	20	₹ 11,80,000	5%	0.05	1%	₹ 11,93,869	₹ 40,551	₹ 11,39,449
11	Design Installation & Commissioning of 150kWp	16-03-2022	30-06-2022	0.29	20	₹ 11,80,000	5%	0.05	1%	₹ 11,92,854	₹ 16,455	₹ 11,63,545
12	Canning Machinery comprising of 24DS Can Stationary Seamer 1 ADS Can Rotating Seamer, 1A Flat Can Body Reformer, 1A Flat Can Bump Flanger, 1A Flanged Can Body Bearer, 1A Damaged Can Rectifier & Testing Equipment	17-12-2021	30-06-2022	0.53	20	₹ 10,62,000	5%	0.05	0%	₹ 10,62,000	₹ 26,950	₹ 10,35,050
13	MS Pipe Round	30-08-2021	30-06-2022	0.83	10	₹ 10,51,688	5%	0.10	14%	₹ 11,98,064	₹ 94,795	₹ 9,56,893
14	Supply of High Pressure Homogeniser	08-03-2022	30-06-2022	0.31	15	₹ 8,40,750	5%	0.06	0%	₹ 8,43,971	₹ 16,694	₹ 8,24,056
15	125 KVA FGW DG SET	15-03-2022	30-06-2022	0.29	8	₹ 7,82,000	5%	0.12	1%	₹ 7,89,638	₹ 27,489	₹ 7,54,511
16	Mushroom Hydrator	22-03-2022	30-06-2022	0.27	15	₹ 7,67,000	5%	0.06	0%	₹ 7,69,939	₹ 13,360	₹ 7,53,640
17	Blancher Machine	19-04-2022	30-06-2022	0.20	15	₹ 7,67,000	5%	0.06	0%	₹ 7,67,000	₹ 9,582	₹ 7,57,418
18	WEIGHBRIDGE STRUCTURE	23-04-2021	30-06-2022	1.19	15	₹ 7,08,000	5%	0.06	8%	₹ 7,64,945	₹ 57,472	₹ 6,50,528
19	Insulated PUF Panel 100 MM thk	30-01-2022	30-06-2022	0.41	8	₹ 6,24,456	5%	0.12	2%	₹ 6,38,031	₹ 31,344	₹ 5,93,112
20	400 kva 11/0.433 kv Off load Transformer Kanohar Make	22-09-2021	30-06-2022	0.77	20	₹ 5,90,000	5%	0.05	-8%	₹ 5,45,575	₹ 19,951	₹ 5,70,049
21	BITZER Make Refrigeration Machine	20-03-2022	30-06-2022	0.28	5	₹ 5,72,300	5%	0.19	0%	₹ 5,73,608	₹ 30,456	₹ 5,41,844
22	Pipe Line, Valve & Fittings	28-04-2022	30-06-2022	0.17	5	₹ 5,66,400	5%	0.19	0%	₹ 5,66,400	₹ 18,575	₹ 5,47,825
23	Bubble Washer	25-03-2022	30-06-2022	0.27	15	₹ 5,31,000	5%	0.06	0%	₹ 5,33,034	₹ 8,972	₹ 5,22,028
24	SS Cooling Tank With SS trolley Track	28-04-2022	30-06-2022	0.17	10	₹ 5,31,000	5%	0.10	0%	₹ 5,31,000	₹ 8,707	₹ 5,22,293
25	S S Trolley	31-03-2022	30-06-2022	0.25	10	₹ 5,19,200	5%	0.10	1%	₹ 5,24,643	₹ 12,426	₹ 5,06,774
26	35 KLD ETP Plant (Virat 1025), Pump serial no. 10421H16245, Pump serial no. 10421H16244, Blower serial no. 211114697	25-01-2022	30-06-2022	0.43	15	₹ 5,01,500	5%	0.06	2%	₹ 5,10,161	₹ 13,809	₹ 4,87,691
27	15HP Screw Air Compressor with 300L receiver, one filter & refrigerated Air Dryer, Refrigeration Dryer with Auto Drains, Submiron Filter with Internal Auto Drain & DPG	30-04-2022	30-06-2022	0.17	10	₹ 4,80,838	5%	0.10	0%	₹ 4,80,838	₹ 7,634	₹ 4,73,204
28	PPC Panel	09-02-2022	30-06-2022	0.39	5	₹ 4,49,580	5%	0.19	1%	₹ 4,53,543	₹ 33,289	₹ 4,16,291
29	Mushroom Cooler	11-05-2022	30-06-2022	0.14	15	₹ 4,36,600	5%	0.06	0%	₹ 4,36,600	₹ 3,788	₹ 4,32,812
30	Automatic Sticker Labelling Machine	28-04-2022	30-06-2022	0.17	8	₹ 4,36,305	5%	0.12	0%	₹ 4,36,305	₹ 8,943	₹ 4,27,362
31	Leafy Vegetable Cutting And Slicing M/C	01-07-2022	30-06-2022	0.00	15	₹ 4,30,700	5%	0.06	0%	₹ 4,30,700	₹ -75	₹ 4,30,775
32	PM - 24DS Can Stationary Seamer complete with Motor Drive Arrangement, Safety Guard, Tool-kit and change Parts for 300Dia, 401Dia & 603Dia comprising of Seaming Chuck, Seaming roller, Can Guide	15-02-2022	30-06-2022	0.37	10	₹ 4,13,000	5%	0.10	0%	₹ 4,14,363	₹ 14,559	₹ 3,98,441
33	Mushroom Parallel Slicer	17-04-2022	30-06-2022	0.20	15	₹ 4,13,000	5%	0.06	0%	₹ 4,13,000	₹ 5,303	₹ 4,07,697
34	Exhauster	17-04-2022	30-06-2022	0.20	15	₹ 4,13,000	5%	0.06	0%	₹ 4,13,000	₹ 5,303	₹ 4,07,697
35	Metal Detector	19-04-2022	30-06-2022	0.20	15	₹ 4,13,000	5%	0.06	0%	₹ 4,13,000	₹ 19,160	₹ 4,07,840
36	R O Plant (3000 LPH)	01-02-2022	30-06-2022	0.41	15	₹ 4,07,100	5%	0.06	4%	₹ 4,21,406	₹ 10,895	₹ 3,96,205
37	Magnetic Elevator	06-04-2022	30-06-2022	0.23	10	₹ 3,83,500	5%	0.10	0%	₹ 3,83,500	₹ 8,484	₹ 3,75,016



**VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. MB FOODS | MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND**

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Cost of Capitalization	Salvage Value	Depreciation Factor	Rate of Inflation	Estimated Reproduction Cost of the Asset	Depreciation	Current Depreciated Market Value
38	Multi Function Vegetable Cutting Machine	31-03-2022	30-06-2022	0.25	15	₹ 3,77,600	5%	0.06	0%	₹ 3,79,047	₹ 5,985	₹ 3,71,615
39	BOILER PARTS - Foundation Bolt with Double nut, Template for Chimney Foundation, Feed Water tank, CI Bar	25-11-2021	30-06-2022	0.59	15	₹ 3,54,000	5%	0.06	1%	₹ 3,56,068	₹ 13,407	₹ 3,40,593
40	Lobe Pump 1.5	25-01-2022	30-06-2022	0.43	10	₹ 3,54,000	5%	0.10	0%	₹ 3,55,527	₹ 14,435	₹ 3,39,565
41	Mushroom Grader	25-03-2022	30-06-2022	0.27	15	₹ 3,54,000	5%	0.06	0%	₹ 3,55,356	₹ 5,981	₹ 3,48,019
42	Turn Table	31-03-2022	30-06-2022	0.25	15	₹ 3,54,000	5%	0.06	0%	₹ 3,55,356	₹ 5,611	₹ 3,48,389
43	MS PIPE 1-1/4	02-09-2021	30-06-2022	0.82	5	₹ 3,35,592	5%	0.19	12%	₹ 3,75,611	₹ 58,853	₹ 2,76,739
44	11 KV 800AMP VCB	02-12-2021	30-06-2022	0.58	5	₹ 3,30,400	5%	0.19	2%	₹ 3,36,548	₹ 36,790	₹ 2,93,610
45	Vegetable Washing & Peeling Machine	01-07-2022	30-06-2022	0.00	15	₹ 3,24,500	5%	0.06	0%	₹ 3,24,500	₹ -56	₹ 3,24,556
46	Gravity Filler	11-05-2022	30-06-2022	0.14	15	₹ 3,12,700	5%	0.06	0%	₹ 3,12,700	₹ 2,713	₹ 3,09,987
47	SS Kettle with SS Frame 500 ltr	22-03-2022	30-06-2022	0.27	15	₹ 3,06,800	5%	0.06	0%	₹ 3,07,975	₹ 5,344	₹ 3,01,456
48	Blue Star Make Refrigeration Machine RUAH04014	20-03-2022	30-06-2022	0.28	5	₹ 2,98,133	5%	0.19	0%	₹ 2,98,814	₹ 15,866	₹ 2,82,267
49	Inkjet Printer CCS 3000 D, Controller Desk, Print Head Stand, Proximity Sensor, CN55 B Marking Ink - 600 ML, CN55Y - Solvent 600 ML, Cleaning Solution - 3 L, Bench Grinder	29-12-2021	30-06-2022	0.50	5	₹ 2,95,000	5%	0.19	-1%	₹ 2,90,832	₹ 27,705	₹ 2,67,295
50	Brine Sugar Syrup Filler	22-03-2022	30-06-2022	0.27	15	₹ 2,95,000	5%	0.06	0%	₹ 2,96,130	₹ 5,138	₹ 2,89,862
51	Potato/Onion Peeler & Washer	31-03-2022	30-06-2022	0.25	15	₹ 2,95,000	5%	0.06	0%	₹ 2,96,130	₹ 4,676	₹ 2,90,324
52	Kirloskar Make Pump Set 3R1040 + KFP 80/260	19-05-2022	30-06-2022	0.12	10	₹ 2,93,440	5%	0.10	0%	₹ 2,93,440	₹ 3,208	₹ 2,90,232
53	Vegetable Cubing M/c	11-05-2022	30-06-2022	0.14	15	₹ 2,83,200	5%	0.06	0%	₹ 2,83,200	₹ 2,457	₹ 2,80,743
54	CAMERA WITH ACCESSORIES	24-06-2022	30-06-2022	0.02	8	₹ 2,68,143	5%	0.12	0%	₹ 2,68,143	₹ 523	₹ 2,67,620
55	Dewatering Vibrator	17-04-2022	30-06-2022	0.20	15	₹ 2,65,500	5%	0.06	0%	₹ 2,65,500	₹ 3,409	₹ 2,62,091
56	Vegitable Slicing & Cutting Machine	11-05-2022	30-06-2022	0.14	15	₹ 2,59,600	5%	0.06	0%	₹ 2,59,600	₹ 2,252	₹ 2,57,348
57	Boiler Parts	19-01-2022	30-06-2022	0.44	15	₹ 2,36,000	5%	0.06	1%	₹ 2,37,379	₹ 6,673	₹ 2,29,327
58	MS Pipe (73066100)	30-08-2021	30-06-2022	0.83	5	₹ 2,34,900	5%	0.19	14%	₹ 2,67,594	₹ 42,346	₹ 1,92,554
59	Maintenance Charges	07-05-2022	30-06-2022	0.15	0	₹ 2,30,690			0%	₹ -	₹ -	₹ -
60	SS Water Storage Tank	22-03-2022	30-06-2022	0.27	10	₹ 2,18,300	5%	0.10	5%	₹ 2,28,291	₹ 5,942	₹ 2,12,358
61	Collection Tank	06-04-2022	30-06-2022	0.23	10	₹ 2,12,400	5%	0.10	0%	₹ 2,12,400	₹ 4,699	₹ 2,07,701
62	MS Pipe (73066100)	30-08-2021	30-06-2022	0.83	5	₹ 2,10,800	5%	0.19	14%	₹ 2,40,140	₹ 38,001	₹ 1,72,799
63	MS Pipe Round	30-08-2021	30-06-2022	0.83	5	₹ 2,09,456	5%	0.19	14%	₹ 2,38,609	₹ 37,759	₹ 1,71,697
64	Supply, Installation, testing & Commissioning of FRP Cooling Towers Model MK-1010 200 TR Square Type	24-03-2022	30-06-2022	0.27	10	₹ 2,06,500	5%	0.10	0%	₹ 2,06,500	₹ 5,267	₹ 2,01,233
65	TUBE WELL IKRAM	01-03-2021	30-06-2022	1.33	10	₹ 2,00,000	5%	0.10	2%	₹ 2,04,930	₹ 25,922	₹ 1,74,078
66	Inspection Conveyor	17-04-2022	30-06-2022	0.20	10	₹ 1,88,800	5%	0.10	0%	₹ 1,88,800	₹ 3,636	₹ 1,85,164
67	Electrical Machine-AMD-012 (Digital) only sensing Head	19-04-2022	30-06-2022	0.20	10	₹ 1,88,800	5%	0.10	0%	₹ 1,88,800	₹ 3,538	₹ 1,85,262
68	SS Slot Chain Conveyor with weigh Scale	28-04-2022	30-06-2022	0.17	10	₹ 1,88,800	5%	0.10	0%	₹ 1,88,800	₹ 3,096	₹ 1,85,704
69	Basket	30-06-2022	30-06-2022	0.00	10	₹ 1,88,800	5%	0.10	0%	₹ 1,88,800	₹ -	₹ 1,88,800
70	MS Pipe (73066100)	30-08-2021	30-06-2022	0.83	5	₹ 1,87,920	5%	0.19	14%	₹ 2,14,075	₹ 33,877	₹ 1,54,043
71	Blue Star Inverter AC 1.5 Ton	23-05-2022	30-06-2022	0.10	8	₹ 1,81,000	5%	0.12	0%	₹ 1,81,000	₹ 2,238	₹ 1,78,762
72	Turn Table	25-03-2022	30-06-2022	0.27	15	₹ 1,77,000	5%	0.06	0%	₹ 1,77,678	₹ 2,991	₹ 1,74,009
73	Pipe Line & Fitting	17-05-2022	30-06-2022	0.12	5	₹ 1,77,000	5%	0.19	0%	₹ 1,77,000	₹ 4,054	₹ 1,72,946
74	Control Panel Mushroom Canning Line	27-05-2022	30-06-2022	0.09	10	₹ 1,75,531	5%	0.10	0%	₹ 1,75,531	₹ 1,553	₹ 1,73,978
75	Banana Crate	02-06-2022	30-06-2022	0.08	5	₹ 1,74,050	5%	0.19	0%	₹ 1,74,050	₹ 2,537	₹ 1,71,513
76	Boiler Parts - Boiler Refractory Material	06-05-2022	30-06-2022	0.15	15	₹ 1,66,380	5%	0.06	0%	₹ 1,66,380	₹ 1,588	₹ 1,64,792
77	Trolley with Grader	31-03-2022	30-06-2022	0.25	10	₹ 1,65,200	5%	0.10	1%	₹ 1,66,932	₹ 3,954	₹ 1,61,246
78	SS Slot Chain Conveyor 10' long	28-04-2022	30-06-2022	0.17	10	₹ 1,53,400	5%	0.10	0%	₹ 1,53,400	₹ 2,515	₹ 1,50,885
79	4*25 A2XFY 1.1 KV	24-01-2022	30-06-2022	0.43	8	₹ 1,53,105	5%	0.12	5%	₹ 1,60,300	₹ 8,188	₹ 1,44,917
80	Garlic Peeler	06-04-2022	30-06-2022	0.23	15	₹ 1,47,500	5%	0.06	0%	₹ 1,47,500	₹ 2,176	₹ 1,45,325



**VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. MB FOODS | MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND**

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Cost of Capitalization	Salvage Value	Depreciation Factor	Rate of Inflation	Estimated Reproduction Cost of the Asset	Depreciation	Current Depreciated Market Value
81	Control Panel Same line	27-05-2022	30-06-2022	0.09	10	₹ 1,46,237	5%	0.10	0%	₹ 1,46,237	₹ 1,294	₹ 1,44,943
82	MS PIPE 4"	25-03-2022	30-06-2022	0.27	5	₹ 1,44,196	5%	0.19	1%	₹ 1,45,630	₹ 7,353	₹ 1,36,843
83	S S Pump	06-04-2022	30-06-2022	0.23	10	₹ 1,29,800	5%	0.10	0%	₹ 1,29,800	₹ 2,872	₹ 1,26,928
84	Paste Filling Machine - Double Head	01-07-2022	30-06-2022	0.00	15	₹ 1,29,800	5%	0.06	0%	₹ 1,29,800	₹ -23	₹ 1,29,823
85	MS PIPE 3"	15-01-2022	30-06-2022	0.45	5	₹ 1,25,930	5%	0.19	5%	₹ 1,32,772	₹ 11,473	₹ 1,14,457
86	SS Guide for Cans	11-05-2022	30-06-2022	0.14	15	₹ 1,18,000	5%	0.06	0%	₹ 1,18,000	₹ 1,024	₹ 1,16,976
87	Insulated PUF Panel 80 MM thk	30-01-2022	30-06-2022	0.41	8	₹ 1,13,705	5%	0.12	2%	₹ 1,16,177	₹ 5,707	₹ 1,07,998
88	Crusher	25-03-2022	30-06-2022	0.27	15	₹ 1,12,100	5%	0.06	0%	₹ 1,12,530	₹ 1,894	₹ 1,10,206
89	3*35 A2XFY 11 KV	24-01-2022	30-06-2022	0.43	8	₹ 1,10,360	5%	0.12	5%	₹ 1,15,546	₹ 5,902	₹ 1,04,458
90	Water softner Plant suitable for 2TPH Boiler	25-12-2021	30-06-2022	0.51	15	₹ 1,06,200	5%	0.06	1%	₹ 1,06,820	₹ 3,466	₹ 1,02,734
91	Can Washer with pump	06-04-2022	30-06-2022	0.23	15	₹ 1,06,200	5%	0.06	0%	₹ 1,06,200	₹ 1,566	₹ 1,04,634
92	DB65/20+30HP(BR+MS) Pump Set kbl	24-02-2022	30-06-2022	0.35	10	₹ 1,00,240	5%	0.10	1%	₹ 1,01,284	₹ 3,322	₹ 96,918
93	MS Pipe (73066100)	05-03-2022	30-06-2022	0.32	5	₹ 1,00,036	5%	0.19	1%	₹ 1,01,031	₹ 6,153	₹ 93,883
94	200*2 PVC Strip with Overlapping & MS Hangers	11-03-2022	30-06-2022	0.30	5	₹ 94,525	5%	0.19	2%	₹ 96,136	₹ 5,555	₹ 88,970
95	JUBILANT CONSUMERS PVT LTD	19-04-2022	30-06-2022	0.20	10	₹ 94,400	5%	0.10	0%	₹ 94,400	₹ 1,769	₹ 92,631
96	Inspection Conveyor	11-05-2022	30-06-2022	0.14	5	₹ 94,400	5%	0.19	0%	₹ 94,400	₹ 2,457	₹ 91,943
97	COMPUTER WITH ACCESSORIES	24-06-2022	30-06-2022	0.02	5	₹ 88,901	5%	0.19	0%	₹ 88,901	₹ 278	₹ 88,623
98	Boilers Parts as per list attached	24-02-2022	30-06-2022	0.35	10	₹ 86,140	5%	0.10	0%	₹ 86,140	₹ 2,825	₹ 83,315
99	Control Panel Mushroom Grading Line	27-05-2022	30-06-2022	0.09	5	₹ 85,332	5%	0.19	0%	₹ 85,332	₹ 1,510	₹ 83,822
100	SS Table	31-03-2022	30-06-2022	0.25	8	₹ 79,650	5%	0.12	1%	₹ 80,319	₹ 2,378	₹ 77,272
101	Hot Air Oven	26-05-2022	30-06-2022	0.10	10	₹ 79,060	5%	0.10	0%	₹ 79,060	₹ 720	₹ 78,340
102	Masaz Belt Assembly Set	28-04-2022	30-06-2022	0.17	5	₹ 76,995	5%	0.19	0%	₹ 76,995	₹ 2,525	₹ 74,470
103	Powder Mixing Ventury	06-04-2022	30-06-2022	0.23	10	₹ 76,700	5%	0.10	0%	₹ 76,700	₹ 1,697	₹ 75,003
104	Table	30-06-2022	30-06-2022	0.00	5	₹ 70,800	5%	0.19	0%	₹ 70,800	₹ -	₹ 70,800
105	Pulper	22-03-2022	30-06-2022	0.27	10	₹ 64,900	5%	0.10	0%	₹ 65,149	₹ 1,696	₹ 63,204
106	KDI-335 (50*40) 3HP 3PH	28-04-2022	30-06-2022	0.17	5	₹ 60,000	5%	0.19	0%	₹ 60,000	₹ 1,968	₹ 58,032
107	SPM Machine - Core Pushing Machine with Pneumatic Cylinder	10-06-2022	30-06-2022	0.05	10	₹ 57,820	5%	0.10	0%	₹ 57,820	₹ 301	₹ 57,519
108	SPM Machine - Core Pushing Machine with Pneumatic Cylinder	27-06-2022	30-06-2022	0.01	10	₹ 57,820	5%	0.10	0%	₹ 57,820	₹ 45	₹ 57,775
109	GP Pipe 2"	15-01-2022	30-06-2022	0.45	5	₹ 57,140	5%	0.19	5%	₹ 60,245	₹ 5,206	₹ 51,934
110	P.F. Panel Door (Overlap) 100mm	24-01-2022	30-06-2022	0.43	5	₹ 56,640	5%	0.19	2%	₹ 57,871	₹ 4,730	₹ 51,910
111	HPT M 2.5T GOD GPT2500NT Nylon	02-03-2022	30-06-2022	0.33	5	₹ 50,740	5%	0.19	1%	₹ 51,272	₹ 3,203	₹ 47,537
112	SPM Machine - Slice cutting Machine make SS-304	10-06-2022	30-06-2022	0.05	10	₹ 50,740	5%	0.10	0%	₹ 50,740	₹ 264	₹ 50,476
113	TAI-905, 50 Liter Wing Nut Autoclave	29-06-2022	30-06-2022	0.00	10	₹ 49,560	5%	0.10	0%	₹ 49,560	₹ 13	₹ 49,547
114	SS Kettle with SS Frame 100 ltr	22-03-2022	30-06-2022	0.27	10	₹ 47,200	5%	0.10	0%	₹ 47,381	₹ 1,233	₹ 45,967
115	Boiler Parts	05-04-2022	30-06-2022	0.24	10	₹ 47,200	5%	0.10	0%	₹ 47,200	₹ 1,057	₹ 46,143
116	Pipe Line, Valve & Fittings	27-05-2022	30-06-2022	0.09	5	₹ 47,200	5%	0.19	0%	₹ 47,200	₹ 835	₹ 46,365
117	Insulation of Pipe Line & Fitting	31-05-2022	30-06-2022	0.08	5	₹ 47,200	5%	0.19	0%	₹ 47,200	₹ 737	₹ 46,463
118	SS Kettle with SS frame	09-06-2022	30-06-2022	0.06	10	₹ 47,200	5%	0.10	0%	₹ 47,200	₹ 258	₹ 46,942
119	Laminar Air Flow (M.S.) Size 60*60*60cm	29-06-2022	30-06-2022	0.00	10	₹ 47,200	5%	0.10	0%	₹ 47,200	₹ 12	₹ 47,188
120	Insulation of Pipe Line & Fitting	01-07-2022	30-06-2022	0.00	5	₹ 47,200	5%	0.19	0%	₹ 47,200	₹ -25	₹ 47,225
121	Blue star 1.5 ton Hot N Cold Inverter AC	23-05-2022	30-06-2022	0.10	5	₹ 44,000	5%	0.19	0%	₹ 44,000	₹ 870	₹ 43,130
122	SPM Machine - Slice cutting Machine make SS-304	01-07-2022	30-06-2022	0.00	10	₹ 43,000	5%	0.10	0%	₹ 43,000	₹ -11	₹ 43,011
123	Pes MOTOR 15 HIP 3	15-11-2021	30-06-2022	0.62	8	₹ 42,000	5%	0.12	1%	₹ 42,454	₹ 2,435	₹ 38,865
124	MS Pipe 3"	05-03-2022	30-06-2022	0.32	5	₹ 41,536	5%	0.19	1%	₹ 41,949	₹ 2,558	₹ 38,981
125	GP Pipe 2"	21-05-2022	30-06-2022	0.11	5	₹ 40,639	5%	0.19	0%	₹ 40,639	₹ 846	₹ 39,793
126	MS Pipe (73066100)	30-08-2021	30-06-2022	0.83	5	₹ 37,260	5%	0.19	14%	₹ 42,446	₹ 6,717	₹ 30,543
127	Insulation Of Pipe Line & Fitting	22-06-2022	30-06-2022	0.02	5	₹ 35,400	5%	0.19	0%	₹ 35,400	₹ 147	₹ 35,253



**VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. MB FOODS | MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND**

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Cost of Capitalization	Salvage Value	Depreciation Factor	Rate of Inflation	Estimated Reproduction Cost of the Asset	Depreciation	Current Depreciated Market Value
128	Electronic Weighing Machine	30-06-2022	30-06-2022	0.00	10	₹ 33,274	5%	0.10	0%	₹ 33,274	₹ -	₹ 33,274
129	Fabrication of GI sheet (Sheet Metal Bending)	02-12-2021	30-06-2022	0.58	5	₹ 32,745	5%	0.19	4%	₹ 33,905	₹ 3,706	₹ 29,039
130	Flashing - In Rmt.	30-01-2022	30-06-2022	0.41	10	₹ 31,754	5%	0.10	0%	₹ 31,827	₹ 1,251	₹ 30,503
131	Commercial Grinder	17-04-2022	30-06-2022	0.20	5	₹ 29,500	5%	0.19	0%	₹ 29,500	₹ 1,136	₹ 28,364
132	Insulation Of Pipe Line & Fitting	09-06-2022	30-06-2022	0.06	5	₹ 29,500	5%	0.19	0%	₹ 29,500	₹ 322	₹ 29,178
133	Steam line insulation work	15-06-2022	30-06-2022	0.04	3	₹ 29,193	5%	0.32	0%	₹ 29,193	₹ 380	₹ 28,813
134	Vapor Fee for inspection of boilers.	25-06-2022	30-06-2022	0.01	10	₹ 28,500	5%	0.10	0%	₹ 28,500	₹ 37	₹ 28,463
135	Electronic Weighing Machine	13-06-2022	30-06-2022	0.05	10	₹ 28,296	5%	0.10	0%	₹ 28,296	₹ 125	₹ 28,171
136	Kirloskar Make	26-05-2022	30-06-2022	0.10	10	₹ 26,800	5%	0.10	0%	₹ 26,800	₹ 244	₹ 26,556
137	SS Table	22-03-2022	30-06-2022	0.27	8	₹ 26,550	5%	0.12	1%	₹ 26,773	₹ 871	₹ 25,679
138	SS Table	31-05-2022	30-06-2022	0.08	8	₹ 26,550	5%	0.12	0%	₹ 26,550	₹ 259	₹ 26,291
139	SS Table working table	09-06-2022	30-06-2022	0.06	8	₹ 26,550	5%	0.12	0%	₹ 26,550	₹ 181	₹ 26,369
140	Boiler Parts	02-04-2022	30-06-2022	0.24	10	₹ 25,960	5%	0.10	0%	₹ 25,960	₹ 601	₹ 25,359
141	Electronic Weighing Machine	28-06-2022	30-06-2022	0.01	10	₹ 25,960	5%	0.10	0%	₹ 25,960	₹ 14	₹ 25,946
142	GP Pipe 1/2"	16-05-2022	30-06-2022	0.12	5	₹ 23,895	5%	0.19	0%	₹ 23,895	₹ 560	₹ 23,335
143	CS Globe Valve Flanged 2" 50NB	04-03-2022	30-06-2022	0.32	5	₹ 23,759	5%	0.19	2%	₹ 24,164	₹ 1,484	₹ 22,275
144	MS Pipe 1-1/2"	05-03-2022	30-06-2022	0.32	5	₹ 23,600	5%	0.19	1%	₹ 23,835	₹ 1,452	₹ 22,148
145	Plastic Pilot	22-05-2022	30-06-2022	0.11	5	₹ 22,302	5%	0.19	0%	₹ 22,302	₹ 453	₹ 21,849
146	Plastic Drum 80 ltr	03-06-2022	30-06-2022	0.07	5	₹ 22,302	5%	0.19	0%	₹ 22,302	₹ 313	₹ 21,989
147	PVC Pallet	07-06-2022	30-06-2022	0.06	5	₹ 21,750	5%	0.19	0%	₹ 21,750	₹ 260	₹ 21,490
148	PVC Pipe 25mm Heavy (Poly)	07-06-2022	30-06-2022	0.06	5	₹ 21,120	5%	0.19	0%	₹ 21,120	₹ 253	₹ 20,867
149	Copper	29-03-2022	30-06-2022	0.25	10	₹ 20,143	5%	0.10	1%	₹ 20,291	₹ 491	₹ 19,652
150	CS Globe Valve 80NB Flanged	04-03-2022	30-06-2022	0.32	5	₹ 20,029	5%	0.19	2%	₹ 20,370	₹ 1,251	₹ 18,778
151	MTR Alluminium Cable	12-03-2022	30-06-2022	0.30	10	₹ 19,035	5%	0.10	0%	₹ 19,058	₹ 546	₹ 18,489
152	M.C.C PANEL	06-05-2022	30-06-2022	0.15	5	₹ 18,880	5%	0.19	0%	₹ 18,880	₹ 541	₹ 18,339
153	1.0mm	06-06-2022	30-06-2022	0.07	5	₹ 18,880	5%	0.19	0%	₹ 18,880	₹ 236	₹ 18,644
154	Flexible Wire (23/76)	07-06-2022	30-06-2022	0.06	5	₹ 18,880	5%	0.19	0%	₹ 18,880	₹ 226	₹ 18,654
155	PUMPS - Krompton Make 1.0 HP 3Phase	02-04-2022	30-06-2022	0.24	5	₹ 18,592	5%	0.19	0%	₹ 18,592	₹ 861	₹ 17,731
156	1.5mm	06-06-2022	30-06-2022	0.07	5	₹ 17,700	5%	0.19	0%	₹ 17,700	₹ 221	₹ 17,479
157	Boiler Parts - Aluminium Sheet 24 SWG	23-04-2022	30-06-2022	0.19	10	₹ 17,110	5%	0.10	0%	₹ 17,110	₹ 303	₹ 16,807
158	Hot Air Universal Oven 18"18"18" SS	26-05-2022	30-06-2022	0.10	5	₹ 17,110	5%	0.19	0%	₹ 17,110	₹ 312	₹ 16,798
159	Earthing Rod	02-04-2022	30-06-2022	0.24	5	₹ 16,520	5%	0.19	0%	₹ 16,520	₹ 765	₹ 15,755
160	Fabrication of GI sheet (Sheet Metal Bending)	30-11-2021	30-06-2022	0.58	5	₹ 15,488	5%	0.19	5%	₹ 16,201	₹ 1,788	₹ 13,700
161	Fabrication of GI sheet (Sheet Metal Bending)	01-12-2021	30-06-2022	0.58	5	₹ 15,488	5%	0.19	4%	₹ 16,037	₹ 1,761	₹ 13,727
162	Labour License	16-06-2022	30-06-2022	0.04	0	₹ 14,475			0%	₹ -	₹ -	₹ -
163	Boiler Parts - Aluminium Sheet 24 SWG	27-04-2022	30-06-2022	0.18	10	₹ 14,160	5%	0.10	0%	₹ 14,160	₹ 236	₹ 13,924
164	Flexible Wire (23/76)	07-06-2022	30-06-2022	0.06	5	₹ 12,980	5%	0.19	0%	₹ 12,980	₹ 155	₹ 12,825
165	Electronic Weighing Machine	28-06-2022	30-06-2022	0.01	10	₹ 12,980	5%	0.10	0%	₹ 12,980	₹ 7	₹ 12,973
166	Wooden Box	25-01-2022	30-06-2022	0.43	5	₹ 11,800	5%	0.19	2%	₹ 12,058	₹ 979	₹ 10,821
167	Fabrication of GI sheet (Sheet Metal Bending)	03-01-2022	30-06-2022	0.49	5	₹ 11,151	5%	0.19	2%	₹ 11,381	₹ 1,055	₹ 10,096
168	MS PIPE 1"	25-03-2022	30-06-2022	0.27	5	₹ 10,280	5%	0.19	1%	₹ 10,382	₹ 524	₹ 9,756
169	Seamless Pipe 8" sec	05-03-2022	30-06-2022	0.32	5	₹ 10,148	5%	0.19	1%	₹ 10,249	₹ 624	₹ 9,524
170	Modular Ms Boxes	07-06-2022	30-06-2022	0.06	10	₹ 9,865	5%	0.10	0%	₹ 9,865	₹ 59	₹ 9,806
171	SS Stand	01-07-2022	30-06-2022	0.00	5	₹ 9,440	5%	0.19	0%	₹ 9,440	₹ -5	₹ 9,445
172	Jointing Sheet Super Metallic 3MM styl54	04-03-2022	30-06-2022	0.32	5	₹ 8,506	5%	0.19	2%	₹ 8,651	₹ 531	₹ 7,975
173	2.5mm Wire	07-06-2022	30-06-2022	0.06	5	₹ 8,260	5%	0.19	0%	₹ 8,260	₹ 99	₹ 8,161
174	Pvc Inculated Cable 2.5mm	06-06-2022	30-06-2022	0.07	5	₹ 7,670	5%	0.19	0%	₹ 7,670	₹ 96	₹ 7,574
175	Coil wire 1.00*2c, Copper Flexible	14-03-2022	30-06-2022	0.30	10	₹ 7,611	5%	0.10	2%	₹ 7,737	₹ 217	₹ 7,394
176	wire	07-03-2022	30-06-2022	0.32	5	₹ 7,392	5%	0.19	2%	₹ 7,562	₹ 453	₹ 6,939



**VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. MB FOODS | MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND**

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Cost of Capitalization	Salvage Value	Depreciation Factor	Rate of Inflation	Estimated Reproduction Cost of the Asset	Depreciation	Current Depreciated Market Value
177	Co Box 3" Nakka (Ms. Metal Boxes)	07-06-2022	30-06-2022	0.06	10	₹ 7,222	5%	0.10	0%	₹ 7,222	₹ 43	₹ 7,179
178	CS Forged Gate/Globe Valve 1"	04-03-2022	30-06-2022	0.32	3	₹ 6,934	5%	0.32	2%	₹ 7,107	₹ 728	₹ 6,206
179	Pipe Huke	07-06-2022	30-06-2022	0.06	5	₹ 6,797	5%	0.19	0%	₹ 6,797	₹ 81	₹ 6,716
180	Bench Grinder	29-12-2021	30-06-2022	0.50	5	₹ 6,738	5%	0.19	2%	₹ 6,904	₹ 658	₹ 6,080
181	MS Pipe 2"	05-03-2022	30-06-2022	0.32	5	₹ 6,608	5%	0.19	1%	₹ 6,674	₹ 406	₹ 6,202
182	PVC Insulated Cable 6mm	07-06-2022	30-06-2022	0.06	5	₹ 6,608	5%	0.19	0%	₹ 6,608	₹ 79	₹ 6,529
183	Starter DOL 3PH 5HP C16A CGST0516(6.0-10)	09-06-2022	30-06-2022	0.06	5	₹ 6,600	5%	0.19	0%	₹ 6,600	₹ 72	₹ 6,528
184	MCCB 100amp 10 K.A.	10-03-2022	30-06-2022	0.31	5	₹ 4,725	5%	0.19	1%	₹ 4,751	₹ 277	₹ 4,448
185	Packing Charges Sale	19-04-2022	30-06-2022	0.20	0	₹ 4,720			0%	₹ -	₹ -	₹ -
186	Pvc Inculated Cable 10mm	06-06-2022	30-06-2022	0.07	5	₹ 4,720	5%	0.19	0%	₹ 4,720	₹ 59	₹ 4,661
187	Avro Hand Dryer	04-06-2022	30-06-2022	0.07	5	₹ 4,708	5%	0.19	0%	₹ 4,708	₹ 64	₹ 4,644
188	GP Ball Valve 1/2"	16-05-2022	30-06-2022	0.12	5	₹ 4,366	5%	0.19	0%	₹ 4,366	₹ 102	₹ 4,264
189	MS Plench 3"	15-01-2022	30-06-2022	0.45	5	₹ 4,012	5%	0.19	2%	₹ 4,095	₹ 354	₹ 3,658
190	GP Socket 2"	15-01-2022	30-06-2022	0.45	5	₹ 3,776	5%	0.19	-1%	₹ 3,734	₹ 323	₹ 3,453
191	MS Blind Flange 8" ASA#150	08-03-2022	30-06-2022	0.31	5	₹ 3,717	5%	0.19	2%	₹ 3,780	₹ 224	₹ 3,493
192	MS PLENCH 4"	25-03-2022	30-06-2022	0.27	5	₹ 3,682	5%	0.19	2%	₹ 3,745	₹ 189	₹ 3,493
193	25 VL Copper	26-03-2022	30-06-2022	0.26	10	₹ 3,600	5%	0.10	2%	₹ 3,659	₹ 91	₹ 3,509
194	Base Frame	29-01-2022	30-06-2022	0.42	5	₹ 3,540	5%	0.19	1%	₹ 3,571	₹ 283	₹ 3,257
195	MS PLENCH 3"	25-03-2022	30-06-2022	0.27	5	₹ 2,950	5%	0.19	2%	₹ 3,000	₹ 151	₹ 2,799
196	MCB Enclosure FP	11-03-2022	30-06-2022	0.30	5	₹ 2,846	5%	0.19	1%	₹ 2,862	₹ 165	₹ 2,681
197	CS Forged Gate/Globe Valve 1" CLASS#800	04-03-2022	30-06-2022	0.32	3	₹ 2,598	5%	0.32	2%	₹ 2,663	₹ 273	₹ 2,325
198	Boiler Parts - Box Plate 10mm	04-01-2022	30-06-2022	0.48	10	₹ 2,360	5%	0.10	1%	₹ 2,374	₹ 109	₹ 2,251
199	PVC Insulated Cable 10mm	07-06-2022	30-06-2022	0.06	5	₹ 2,360	5%	0.19	0%	₹ 2,360	₹ 28	₹ 2,332
200	Starter DOL 3PH 10HP C16A CGST101F(11-18)	09-06-2022	30-06-2022	0.06	5	₹ 2,350	5%	0.19	0%	₹ 2,350	₹ 26	₹ 2,324
201	GP Tee 2"	21-05-2022	30-06-2022	0.11	5	₹ 2,313	5%	0.19	0%	₹ 2,313	₹ 48	₹ 2,265
202	MS Flange 8" ASA 20 MM	08-03-2022	30-06-2022	0.31	5	₹ 2,301	5%	0.19	2%	₹ 2,340	₹ 139	₹ 2,162
203	MS Bend 3"	15-01-2022	30-06-2022	0.45	5	₹ 2,065	5%	0.19	2%	₹ 2,108	₹ 182	₹ 1,883
204	MS Flange 2" ASA 16MM	04-03-2022	30-06-2022	0.32	5	₹ 2,030	5%	0.19	2%	₹ 2,065	₹ 127	₹ 1,903
205	PVC Bend 25mm (Poly)	07-06-2022	30-06-2022	0.06	5	₹ 1,883	5%	0.19	0%	₹ 1,883	₹ 23	₹ 1,860
206	PVC Cable Tiee	07-03-2022	30-06-2022	0.32	5	₹ 1,780	5%	0.19	1%	₹ 1,801	₹ 108	₹ 1,672
207	MS Pipe 1"	05-03-2022	30-06-2022	0.32	5	₹ 1,578	5%	0.19	1%	₹ 1,594	₹ 97	₹ 1,481
208	Octagonal Nakka Box (Ms. Metal Boxes)	07-06-2022	30-06-2022	0.06	10	₹ 1,558	5%	0.10	0%	₹ 1,558	₹ 9	₹ 1,549
209	MS Plench 2"	15-01-2022	30-06-2022	0.45	5	₹ 1,534	5%	0.19	2%	₹ 1,566	₹ 135	₹ 1,399
210	CS Forged Gate Valve 15NB	04-03-2022	30-06-2022	0.32	3	₹ 1,516	5%	0.32	2%	₹ 1,554	₹ 159	₹ 1,357
211	PU Tube 8 OD Blue WH01B08 Make Janatics	01-07-2022	30-06-2022	0.00	10	₹ 1,429	5%	0.10	0%	₹ 1,429	₹ -0	₹ 1,429
212	MS PLENCH 1-1/2"	25-03-2022	30-06-2022	0.27	5	₹ 1,274	5%	0.19	2%	₹ 1,296	₹ 65	₹ 1,209
213	Pressure Gauge 4" BC 3.5 -56 kg/cm2	04-03-2022	30-06-2022	0.32	10	₹ 1,239	5%	0.10	-1%	₹ 1,228	₹ 38	₹ 1,201
214	GP Nipple 2"	21-05-2022	30-06-2022	0.11	5	₹ 1,227	5%	0.19	0%	₹ 1,227	₹ 26	₹ 1,201
215	PVC	26-03-2022	30-06-2022	0.26	5	₹ 1,199	5%	0.19	2%	₹ 1,222	₹ 61	₹ 1,138
216	GP Elbow 2"	21-05-2022	30-06-2022	0.11	5	₹ 1,133	5%	0.19	0%	₹ 1,133	₹ 24	₹ 1,109
217	MS Pipe 3/4"	05-03-2022	30-06-2022	0.32	5	₹ 1,086	5%	0.19	1%	₹ 1,097	₹ 67	₹ 1,019
218	MS Long Bend 4"	29-06-2022	30-06-2022	0.00	10	₹ 1,062	5%	0.10	0%	₹ 1,062	₹ 0	₹ 1,062
219	Gland Packing Style 1916 8MM	03-06-2022	30-06-2022	0.07	10	₹ 1,027	5%	0.10	0%	₹ 1,027	₹ 7	₹ 1,020
220	MS Short Bend 3" C Class	04-03-2022	30-06-2022	0.32	5	₹ 1,015	5%	0.19	2%	₹ 1,032	₹ 63	₹ 952
221	MS PLENCH 1"	25-03-2022	30-06-2022	0.27	5	₹ 991	5%	0.19	2%	₹ 1,008	₹ 51	₹ 940
222	MCB MultiPole 32am T.P.	14-03-2022	30-06-2022	0.30	5	₹ 956	5%	0.19	1%	₹ 961	₹ 54	₹ 902
223	GP Elbow 2"	15-01-2022	30-06-2022	0.45	5	₹ 944	5%	0.19	2%	₹ 964	₹ 83	₹ 861
224	Govt. Stamping Charges	28-06-2022	30-06-2022	0.01	0	₹ 944			0%	₹ -	₹ -	₹ -
225	Cable Terminal End	12-03-2022	30-06-2022	0.30	5	₹ 885	5%	0.19	2%	₹ 905	₹ 52	₹ 833



**VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. MB FOODS | MAUZA NIKRA GRANT, PARGANA – BHAGWANPUR, UTTARAKHAND**

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Cost of Capitalization	Salvage Value	Depreciation Factor	Rate of Inflation	Estimated Reproduction Cost of the Asset	Depreciation	Current Depreciated Market Value
226	MS Socket 1/2"	16-05-2022	30-06-2022	0.12	10	₹ 885	5%	0.10	0%	₹ 885	₹ 10	₹ 875
227	GP Uroon 2"	21-05-2022	30-06-2022	0.11	5	₹ 850	5%	0.19	0%	₹ 850	₹ 18	₹ 832
228	GP Usoon 2"	15-01-2022	30-06-2022	0.45	5	₹ 826	5%	0.19	2%	₹ 843	₹ 73	₹ 753
229	MS Sheet Bend 4"	29-06-2022	30-06-2022	0.00	10	₹ 826	5%	0.10	0%	₹ 826	₹ 0	₹ 826
230	MS Flange 3" ASA 14MM	04-03-2022	30-06-2022	0.32	5	₹ 802	5%	0.19	2%	₹ 816	₹ 50	₹ 752
231	MS PLENCH 3/4"	25-03-2022	30-06-2022	0.27	5	₹ 708	5%	0.19	2%	₹ 720	₹ 36	₹ 672
232	GP Socket 2"	21-05-2022	30-06-2022	0.11	5	₹ 708	5%	0.19	0%	₹ 708	₹ 15	₹ 693
233	Gland Packing Metallic 6MM Style 1916	03-06-2022	30-06-2022	0.07	10	₹ 649	5%	0.10	0%	₹ 649	₹ 5	₹ 644
234	MS Pipe	07-03-2022	30-06-2022	0.32	5	₹ 640	5%	0.19	1%	₹ 646	₹ 39	₹ 601
235	Govt. Stamping Charges	28-06-2022	30-06-2022	0.01	0	₹ 590			0%	₹ -	₹ -	₹ -
236	Male Connector OD 8 R1/2 WP2110853	01-07-2022	30-06-2022	0.00	10	₹ 566	5%	0.10	0%	₹ 566	₹ -0	₹ 566
237	MS Bend 2"	15-01-2022	30-06-2022	0.45	5	₹ 531	5%	0.19	2%	₹ 542	₹ 47	₹ 484
238	GP Tee 1/2"	16-05-2022	30-06-2022	0.12	5	₹ 531	5%	0.19	0%	₹ 531	₹ 12	₹ 519
239	MCCB 125 Amp	11-03-2022	30-06-2022	0.30	5	₹ 525	5%	0.19	1%	₹ 528	₹ 31	₹ 494
240	Male Connector OD 10 R1/2 WP2111053	01-07-2022	30-06-2022	0.00	10	₹ 524	5%	0.10	0%	₹ 524	₹ -0	₹ 524
241	MS Sheet Bend 3"	29-06-2022	30-06-2022	0.00	10	₹ 519	5%	0.10	0%	₹ 519	₹ 0	₹ 519
242	Pendent Hodder	07-03-2022	30-06-2022	0.32	5	₹ 500	5%	0.19	1%	₹ 503	₹ 30	₹ 470
243	35 Wh	26-03-2022	30-06-2022	0.26	5	₹ 480	5%	0.19	1%	₹ 483	₹ 24	₹ 456
244	Union Tee OD 8 WP2300808	01-07-2022	30-06-2022	0.00	5	₹ 433	5%	0.19	0%	₹ 433	₹ -0	₹ 433
245	PVC Bend	07-03-2022	30-06-2022	0.32	5	₹ 432	5%	0.19	2%	₹ 440	₹ 26	₹ 406
246	Straaight Union 10 WP2101010	01-07-2022	30-06-2022	0.00	10	₹ 427	5%	0.10	0%	₹ 427	₹ -0	₹ 427
247	Union Tee OD 6 WP2300606	01-07-2022	30-06-2022	0.00	5	₹ 403	5%	0.19	0%	₹ 403	₹ -0	₹ 403
248	Straight Union 8 WP2100808	01-07-2022	30-06-2022	0.00	10	₹ 349	5%	0.10	0%	₹ 349	₹ -0	₹ 349
249	Straight Union 6 WP2100606	01-07-2022	30-06-2022	0.00	10	₹ 301	5%	0.10	0%	₹ 301	₹ -0	₹ 301
250	Male Connector OD 10 R1/4 WP2111051	01-07-2022	30-06-2022	0.00	10	₹ 301	5%	0.10	0%	₹ 301	₹ -0	₹ 301
251	MS Tee 3*3	15-01-2022	30-06-2022	0.45	5	₹ 295	5%	0.19	2%	₹ 301	₹ 26	₹ 269
252	Male Connector OD 6 R1/4 WP2110651	01-07-2022	30-06-2022	0.00	10	₹ 241	5%	0.10	0%	₹ 241	₹ -0	₹ 241
253	GP Elbow 1/2"	16-05-2022	30-06-2022	0.12	5	₹ 236	5%	0.19	0%	₹ 236	₹ 6	₹ 230
254	GP Nipple 1/2"*4"	16-05-2022	30-06-2022	0.12	5	₹ 236	5%	0.19	0%	₹ 236	₹ 6	₹ 230
255	MS Flange 1" ASA 12MM	04-03-2022	30-06-2022	0.32	5	₹ 212	5%	0.19	2%	₹ 216	₹ 13	₹ 199
256	Male Elbow OD 8 R1/4 WP2210851	01-07-2022	30-06-2022	0.00	10	₹ 181	5%	0.10	0%	₹ 181	₹ -0	₹ 181
257	Syphon Black 1/2	04-03-2022	30-06-2022	0.32	5	₹ 177	5%	0.19	1%	₹ 179	₹ 11	₹ 166
258	Brass Bush 1/2"*1/4"F	01-07-2022	30-06-2022	0.00	5	₹ 159	5%	0.19	0%	₹ 159	₹ -0	₹ 159
259	Male Elbow OD 6 R1/4 WP2210651	01-07-2022	30-06-2022	0.00	10	₹ 150	5%	0.10	0%	₹ 150	₹ -0	₹ 150
260	MS Socket 1/2" Make VS 1	04-03-2022	30-06-2022	0.32	5	₹ 35	5%	0.19	2%	₹ 36	₹ 2	₹ 33
261	Packaging, installation and freight charge	01-03-2022	30-06-2022	0.33	0	₹ 47,331			0%	₹ -	₹ -	₹ -
<b>TOTAL</b>						<b>₹ 5,32,01,911</b>				<b>₹ 5,39,08,994</b>		<b>₹ 5,10,64,674</b>

