

REPORT FORMAT: V-L6 (Bank – P&M) | Version: 1.0 2022

CASE NO. VIS(2022-23)-PL508-407-724

DATED: 22/12/2022

# VALUATION REPORT

OF

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

SITUATED AT

C.S. DAG NO.3373 AND PARTS OF C.S. DAG NO. 3375, 3374 & 3372, KHATIAN  
NO. 407, STHITIBAN RAYOTI, MOUZA SUKCHAR, RAJA ROAD, P.S. -  
KHARDAH,  
DISTRICT NORTH 24- PARGANAS, WEST BENGAL.

OWNER/S

M/S. CENTURY ALUMINIUM MANUFACTURING CO. LTD.

REPORT PREPARED FOR

AXIS BANK, CORPORATE BANKING BRANCH, 4<sup>TH</sup> FLOOR, AC MARKET  
SHAKESPEARE SARANI, KOLKATA

- Corporate Valuers
- Business/ Enterprise/ Equity Valuations
- Lender's Independent Engineers (LIE)
- Techno Economic Viability Consultants (TEV)
- Agency for Specialized Asset Monitoring (ASM)
- Project Technical Financial Advisors
- Chartered Engineers
- Industry/ Trade Rehabilitation Consultants
- NPA Management
- Panel Valuer & Techno Economic Consultants for PSU Banks

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

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

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.

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**

**C.S. DAG NO.3373 AND PARTS OF C.S. DAG NO. 3375, 3374 & 3372, KHATIAN NO. 407, STHITIBAN RAYOTI, MOUZA SUKCHAR, RAJA ROAD, P.S. - Khardah, DISTRICT NORTH 24- PARGANAS, WEST BENGAL**

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**PART B**
**SUMMARY OF THE VALUATION REPORT**

S.NO.	CONTENTS	DESCRIPTION		
<b>1.</b>	<b>GENERAL DETAILS</b>			
a.	Report prepared for	AXIS Bank, Corporate Banking Branch, 4th Floor, AC Market Shakespeare Sarani, Kolkata		
b.	Name & Address of Organization	C.S. Dag No.3373 and parts of C.S. Dag No. 3375, 3374 & 3372, Khatian No. 407, Sthitiban Rayoti, Mouza Sukchar, Raja Road, P.S. - Khardah, District- North 24 Pargana, West Bengal		
c.	Work Order No. & Date	Dated: 12/12/2022		
d.	Name of Borrower unit	M/S. Century Aluminium Manufacturing Co. Ltd.		
e.	Address at which Plant & Machinery located	C.S. Dag No.3373 and parts of C.S. Dag No. 3375, 3374 & 3372, Khatian No. 407, Sthitiban Rayoti, Mouza Sukchar, Raja Road, P.S. - Khardah, District- North 24 Pargana, West Bengal		
f.	Google Map Location	Enclosed with the Report Coordinates or URL: 22°42'22.5"N 88°22'22.1"E		
g.	Type of the Plant/ Machinery	Industrial Plant		
h.	Nature of Industry	Production of Aluminium Deoxidizer		
i.	Type of Valuation	Industrial Plant & Machinery Valuation		
j.	Report Type	Plain Asset Valuation		
k.	Date of Appointment	12 December 2022		
l.	Date of Inspection of the Property	20 December 2022		
m.	Date of Valuation	22 November 2022		
n.	Date of Valuation Report	22 November 2022		
o.	Plant Technical person name, contact number & designation assisted for Survey	<b>Name</b>	<b>Relationship with Owner</b>	<b>Contact Number</b>
		Mr. D.K Pandey	Employee	+91- 93310 64150
p.	Purpose of the Valuation	For Distress Sale of mortgaged assets under NPA a/c		
q.	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.		
r.	Out-of-Scope of the Assessment	i. Verification of authenticity of documents from originals or cross checking from any Govt. dept. is not done at our end. ii. Legal aspects & rights of the Plant & Machinery are out-of-scope of this report. iii. Preparing inventory list of P&M is out of scope of work. iv. Componentization of Plant & Machinery is out of scope of this report. v. Identification of the P&M is only limited to cross verification of major machines & production lines. vi. Technical/ mechanical/ operational testing of the machines is out-of-scope of the report. vii. Comment/ determination on technological aspect is out of scope of this report.		



		viii. Any kind of machine/ process design is out of scope of the report.				
s.	Information provided/ available for assessment	Documents Requested		Documents Provided		
		Total 06 documents requested.		Total 03 documents provided.		
		Detailed Fixed Asset Register/ Inventory Sheet		Plain Inventory Sheet without having any technical details		
		Last paid Electricity Bill		Bill No.85410006005		
		Last paid Municipal Tax Receipt		Dated:-18/05/2022		
		Invoices/ Bills		No details/ information provided		
		Factory License		No details/ information provided		
		Pollution Certificate		No details/ information provided		
t.	Details of the Person providing the Information	Name		Mr. Swaraj Das		
		Contact Number		+91- 99035 51271		
		Email id		---		
u.	Manner in which identification of the Assets is done	<input 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>	
a.	Total Prospective Fair Market Value	<b>Rs.40,00,000/-</b>
b.	Total Expected Realizable	<b>Rs.34,00,000/-</b>
c.	Distress Value	<b>Rs.30,00,000/-</b>

<b>3.</b>	<b>ENCLOSURES</b>	
a.	<b>Part A</b>	<b>SNAPSHOT OF THE PLANT/ MACHINERY UNDER VALUATION</b>
b.	<b>Part B</b>	<b>SUMMARY OF THE VALUATION REPORT</b>
c.	<b>Part C</b>	<b>CHARACTERISTICS DESCRIPTION OF PLANT/ MACHINERY</b>
d.	<b>Part D</b>	<b>PROCEDURE OF VALUATION ASSESMENT</b>
e.	Enclosure 1	Google Map
f.	Enclosure 2	Photographs
g.	Enclosure 3	Valuer's Important Remarks






**PART C**
**CHARACTERISTICS DESCRIPTION OF PLANT/ MACHINERY**

S.NO.	CONTENTS	DESCRIPTION	
1.	TECHNICAL DESCRIPTION OF THE PLANT/ MACHINERY		
a.	Nature of Plant & Machinery	Melting Furnace and Other Engineering Machines.	
b.	Size of the Plant	Small scale Plant	
c.	Type of the Plant	Semi Automatic	
d.	Year of Installation/ Commissioning/ COD (Commercial Operation Date)	Around the year 1974	
e.	Production Capacity	1,000 ton per month (If Plant run at full capacity)	
f.	Capacity at which Plant was running at the time of Survey	20% of the total capacity	
g.	Number of Production Lines	Total 5 Furnace 3 Pit Furnace 2 Tilt Furnace	
h.	Condition of Machines	Average.	
i.	Status of the Plant	Operational but at low capacity.	
j.	Products Manufactured in this Plant	Aluminium Deoxidizer	
k.	Recent maintenance carried out on	Regular maintenance has been done, since plant was operational but run at very low capacity.	
l.	Recent upgradation, improvements if done any	No	
m.	Total Gross Block & Net Block of Assets (As per the FAR shared)	Gross Block	Net Block
		As on 31/03/2022	
		Rs.1,90,31,634/-	Rs.38,07,018/-
n.	Any other Details if any	NA	
2.	MANUFACTURING PROCESS		
	<p>Secondary Production is the process of recycling aluminum scrap into aluminum Deoxidizer that can be used again—an environmentally sound process that is 92 percent more energy efficient than primary production. The secondary production process begins with extracting used aluminum from waste streams and getting it ready for recycling. Because of the energy savings benefits it provides, aluminum scrap is a most valuable commodity. Scrap segregated by chemical composition, or alloy, maintains the highest value while scrap containing a mix of alloys and other materials has the lowest his fine-tuned recycling process allows aluminum cans to be recycled over and over again in a true closed loop process. Once the scrap is collected and sorted, it is placed into a melting furnace and turned into molten aluminum at temperatures ranging from 1300 to 1400 degrees Fahrenheit. This molten aluminum may be kept in its liquid state or cast into large slabs called ingots. In some cases, alloying elements are added to the liquid aluminum in order to produce the desired metal for a specific product type. Aluminum ingots may be rolled back into a sheet product (like can or auto body sheet) while billets can be extruded into a shaped product, such as window frames or an Apple computer case.</p>		

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<b>3.</b>	<b>TECHNOLOGY TYPE/ GENERATION USED AND TECHNOLOGICAL COLLABORATIONS IF ANY</b>	
a.	Technology Type/ Generation Used in this Plant	Two different type of furnaces are being used namely pit type and tilt type
b.	Technological Collaborations If Any	No technological Collaboration has been done with any other company as informed to us by the owner's representative
c.	Current Technology used for this Industry in Market	Automatic.
<b>4.</b>	<b>RAW MATERIALS REQUIRED &amp; AVAILABILITY</b>	
	Type of Raw Material	Aluminium scrap
	Availability	As per the information provided by the company officials, it depends upon the availability of aluminium scrap but most of the Aluminum Scrap was sourced from India, China, Nepal, Bangladesh etc.
<b>5.</b>	<b>AVAILABILITY &amp; STATUS OF UTILITIES</b>	
	Power/ Electricity	Yes, power connection from CESC, Kolkata
	Water	Yes through Submersible Pump
	Road/ Transport	Yes , through Raja Road
<b>6.</b>	<b>COMMENT ON AVAILABILITY OF LABOUR</b>	
	Availability	Appears to be easily & adequately available.
	Number of Labours working in the Factory	20 on company payroll and some on per day wages as per the requirement.
<b>7.</b>	<b>SALES TRANSACTIONAL PROSPECTS OF SUCH PLANTS/ MACHINERY</b>	
	Strategic Sale as part of the ongoing concern company. <b>Reason:</b> This is a medium Scale Plant and can only be sold only as an Integrated Industry to preserve its value since complete process line & machines are special purpose machines and can't be used in any other Industry. So, for fetching maximum value Demand of used machinery in this kind of Industry of such a scale is not very high since many times it is not easily available in the market & not technically viable therefore the best sale transaction approach to realize maximum value of such assets is through strategic sale to the players who are already into same or similar Industry who have plans for expansion or any large conglomerate who plans to enter into this new Industry	
<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>INSPECTION/ SURVEY DETAILS</b>	
a.	Plant has been surveyed by our Engineering Team on 20/12/2022. Being experienced and expert in such kind of Plants.	
b.	Site inspection was done in the presence of company representative. Mr. D.K Pandey 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 List of machines 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 operational at the time of survey. As per the information shared during the visit the plant was running at 20% of its total capacity.
f.	During the course of our site visit we have observed the machines were in average condition. So they have been valued accordingly.
g.	Details have been cross checked as per the documents provided to us by the company and what was observed at the site.
h.	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.
i.	Site Survey has been carried out on the basis of the physical existence of the assets rather than their technical expediency.
j.	As per the overall site visit summary, Plant appeared to be in average condition.

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

1.		GENERAL INFORMATION			
i.	Important Dates	Date of Appointment	Date of Inspection of the Property	Date of Valuation Assessment	Date of Valuation Report
		12 December 2022	20 December 2022	22 December 2022	22 December 2022
ii.	Client	AXIS Bank, Corporate Banking Branch, 4th Floor, AC Market Shakespeare Sarani, Kolkata			
iii.	Intended User	AXIS Bank, Corporate Banking Branch, 4th Floor, AC Market Shakespeare Sarani, Kolkata			
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 Distress Sale of mortgaged assets under NPA a/c			
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.	Manner in which identification of the Assets is done	<input 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/ inventories, only major production lines & machines have been checked		
		<input type="checkbox"/>	Enquired from local residents/ public		
		<input type="checkbox"/>	Physical inspection of the machines could not be done		
ix.	Type of Survey conducted	Only photographs taken (No sample measurement verification),			







2.	ASSESSMENT FACTORS				
i.	Valuation Standards considered	Mix of standards such as IVS and others issued by Indian authorities & institutions and improvised by the RKA internal research team as and where it is felt necessary to derive at a reasonable, logical & scientific approach. In this regard proper basis, approach, working, definitions considered is defined below which may have certain departures to IVS.			
ii.	Nature of the Valuation	Fixed Assets Valuation			
iii.	Nature/ Category/ Type/ Classification of Asset under Valuation	Nature	Category	Type	
		PLANT & MACHINERY	INDUSTRIAL	INDUSTRIAL PLANT & MACHINERY	
		Classification	Only business use asset		
iv.	Type of Valuation (Basis of Valuation as per IVS)	Primary Basis	Fair Market Value		
		Secondary Basis	On-going concern basis		
v.	Present market state of the Asset assumed (Premise of Value as per IVS)	Under Normal Marketable State			
		Reason: Asset under free market transaction state			
vi.	Physical Infrastructure availability factors of the locality	Water Supply	Sewerage/ sanitation system	Electricity	Road and Public Transport connectivity
		Yes	Underground	Yes	Easily available
		Availability of other public utilities nearby		Availability of communication facilities	
		Transport, Market, Hospital etc. are available in close vicinity		Major Telecommunication Service Provider & ISP connections are available	
vii.	Neighbourhood amenities	Good			
viii.	Any New Development in surrounding area	None		None	
ix.	Any specific advantage/ drawback in the plant and machines	The total useful life of most of the machines is over since the year of commission of the plant is 1974.			
x.	Machines overall usability/ utility Factor	Normal			
xi.	Subject Industrial sector/ product manufactured outlook	Average			
xii.	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.			
xiii.	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.			
xiv.	Approach & Method of	Approach of Valuation		Method of Valuation	



	Valuation Used	Cost Approach	Depreciated Replacement Cost Method
xv.	Type of Source of Information	Level 3 Input (Tertiary)	
xvi.	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 sector outlook may change due to impact of Govt. policies or effect of domestic/ world economy, usability prospects of the Plant may change, etc. Hence user of this report should take into consideration all such future risk while taking any business decision.</p>	
xvii.	Basis of computation & working		
xviii.	Main Basis:		
	<p>a. <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 <b><u>'sales comparison approach (market approach)'</u></b> and <b><u>the 'cost approach (depreciated replacement cost)'</u></b>. 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 premium for good maintenance from the date of commissioning of the machinery to the date of its valuation.</p> <p>b. 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.</p> <p>c. The main data point for the Valuation of Plant &amp; Machinery is the Fixed Asset Register maintained by the company. However in the subject case only Plant &amp; Machinery Inventory has been provided by the client 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.</p> <p>d. 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.</p> <p>e. For calculating Replacement Cost of the machines as on date, Cost Inflation Index is taken into consideration.</p> <p>f. For evaluating depreciation, depreciation chart prescribed in Companies Act-2013 and by other International organization such as American Society of Appraisers, normal Industry practice for ascertaining useful life of different types of machines are followed. Useful life of Primary machines of the Plant like Melting Furnace, pumping machine, automatic flux feeder machine, hydraulic machine, bailing press machine, shearing machine, chimney, grinding machine etc. is taken as 10 to 20 years.</p> <p>g. On the Depreciated Replacement Cost (DRC) deduction for obsolescence/ deterioration for</p>		



additional depletion has been taken to arrive at the estimated Prospective Fair Market Value of the machines due to its poor condition.

- h. **Underline assumption** for the evaluation of this Plant & Machinery is that it will be sold as an Integrated Plant and not as discrete/ piecemeal machinery basis.
- i. Market & Industry scenario is also explored for demand of such Plants and it is found that many other aluminum deoxidizer making units are also present in different states of the India.
- 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 value 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. Valuation of the machines/ Plant is done taking into consideration that whether it is specific purpose machines or general used machines.
- m. 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:

- n. 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.
- o. 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.
- p. 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.
- q. 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.
- r. 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.
- s. 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.

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xix.	<b>ASSUMPTIONS</b>
	<p>a. Documents/ Information/ Data provided by the client/ property owner or his representative both written &amp; verbally is true and correct without any fabrication and has been relied upon in good faith.</p> <p>b. 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.</p> <p>c. 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.</p> <p>d. Payment condition during transaction in the Valuation has been considered on all cash basis which includes both formal &amp; informal payment components as per market trend.</p> <p>e. Sale transaction method of the asset is assumed as Free market transaction without any compulsion unless otherwise mentioned while assessing Indicative &amp; Estimated Fair Prospective Market Value of the asset unless otherwise stated.</p>
xx.	<b>SPECIAL ASSUMPTIONS</b>
	None
xxi.	<b>LIMITATIONS</b>
	None

SUMMARY OF PLANT & MACHINERY M/S. CENTURY ALUMINIUM MANUFACTURING CO. LIMITED C.S. DAG NO.3373 AND PARTS OF C.S. DAG NO. 3375, 3374 & 3372, KHATIAN NO. 407, STHITIBAN RAYOTI, MOUZA SUKCHAR, RAJA ROAD, P.S. - KHARDAH, DISTRICT NORTH 24- PARGANAS, WEST BENGAL.					
S.no	Particulars	Gross Block	Book Value as on 31/03/2022	Estimated Reproduction Cost of the Asset	Fair Market Value
1	Plant and Machinery	₹ 1,42,90,996	₹ 34,47,779	₹ 2,48,17,172	₹ 35,81,037
2	Electrical Installations	₹ 17,62,297	₹ 1,84,729	₹ 22,14,854	₹ 2,21,284
3	Furniture and Fixtures	₹ 11,14,208	₹ 33,808	₹ 21,55,058	₹ 64,652
4	Office Equipments	₹ 18,64,134	₹ 1,40,702	₹ 22,73,914	₹ 1,30,950
	<b>Total</b>	<b>₹ 1,90,31,634</b>	<b>₹ 38,07,018</b>	<b>₹ 3,14,60,997</b>	<b>₹ 39,97,924</b>
<b>Remarks:</b>					
1. Assets items pertaining to M/S. Century Aluminium Manufacturing Co. Limited situated at C.S. Dag No.3373 And Parts Of C.S. Dag No. 3375, 3374 & 3372, Khatian No. 407, Sthitiban Rayoti, Mouza Sukchar, Raja Road, P.S. - Khardah, District North 24- Pargana, West Bengal is considered in the valuation assessment.					
2. M/S. Century Aluminium Manufacturing Co. Limited has provided us the Fixed Assets Register (FAR) of the company for the purpose of valuation.					
3. For evaluating the useful life for calculation of depreciation, Central Electricity Commission Guidelines, chart of companies act 2013, and American society of appraisers (ASA) are preferred.					
4. Useful life of Primary machines like Melting Furnace, pumping machine, automatic flux feeder machine, hydraulic machine, bailing press machine, shearing machine, chimney, grinding machine etc. is taken as 10 to 20 years.					
5. For evaluating the Gross Current Reproduction Cost of the machines and equipments, we have adopted the cost approach methodology (cost indexation factor).					
6. In our Valuation we have not considered the assets such as discarded assets, not found assets and other locations assets which is mentioned in the (Fixed Assets Register) FAR provided to us by the bank/Client.					
7. During the site visit, the plant was in operational condition. As per the information provided to us the plant was running @20% of its total capacity.					



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.1,90,31,634/-	Rs. 39,97,924/-
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. 39,97,924/-</b>
e.	<b>Rounded Off</b>	---	<b>Rs.40,00,000/-</b>
f.	<b>Indicative &amp; Estimated Prospective Fair Market Value in words</b>	<b>Rupees Forty Lakhs Only</b>	
g.	<b>Expected Realizable Value (@ ~15% less)</b>	---	<b>Rs.34,00,000 /-</b>
h.	<b>Expected Distress Sale Value (@ ~25% less)</b>		<b>Rs.30,00,000 /-</b>
i.	<b>Concluding Comments/ Disclosures if any</b>		
	<p>a. We are independent of client/ company and do not have any direct/ indirect interest in the property.</p> <p>b. This valuation has been conducted by R.K Associates Valuers &amp; Techno Engineering Consultants (P) Ltd. and its team of experts.</p> <p>c. This Valuation is done for the property found on as-is-where basis as shown on the site by the Bank/ customer of which photographs is also attached with the report.</p> <p>d. 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>e. Legal aspects for eg. Investigation of title, ownership rights, lien, charge, mortgage, lease, verification of documents from originals or from any Govt. department, etc. has to be taken care by legal experts/ Advocates and same has not been done at our end.</p> <p>f. 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.</p>		



- g. 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.
- h. 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.
- i. 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 the property
- 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.

**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.

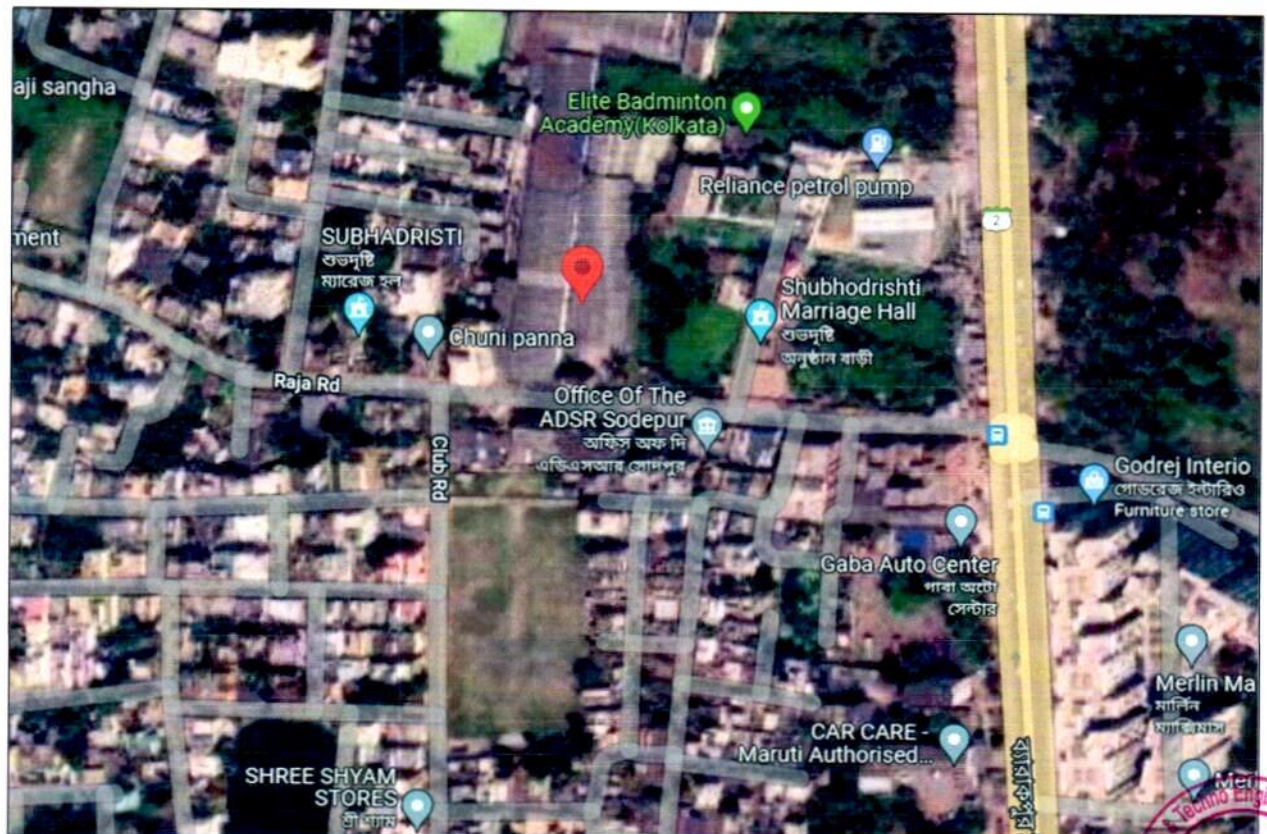
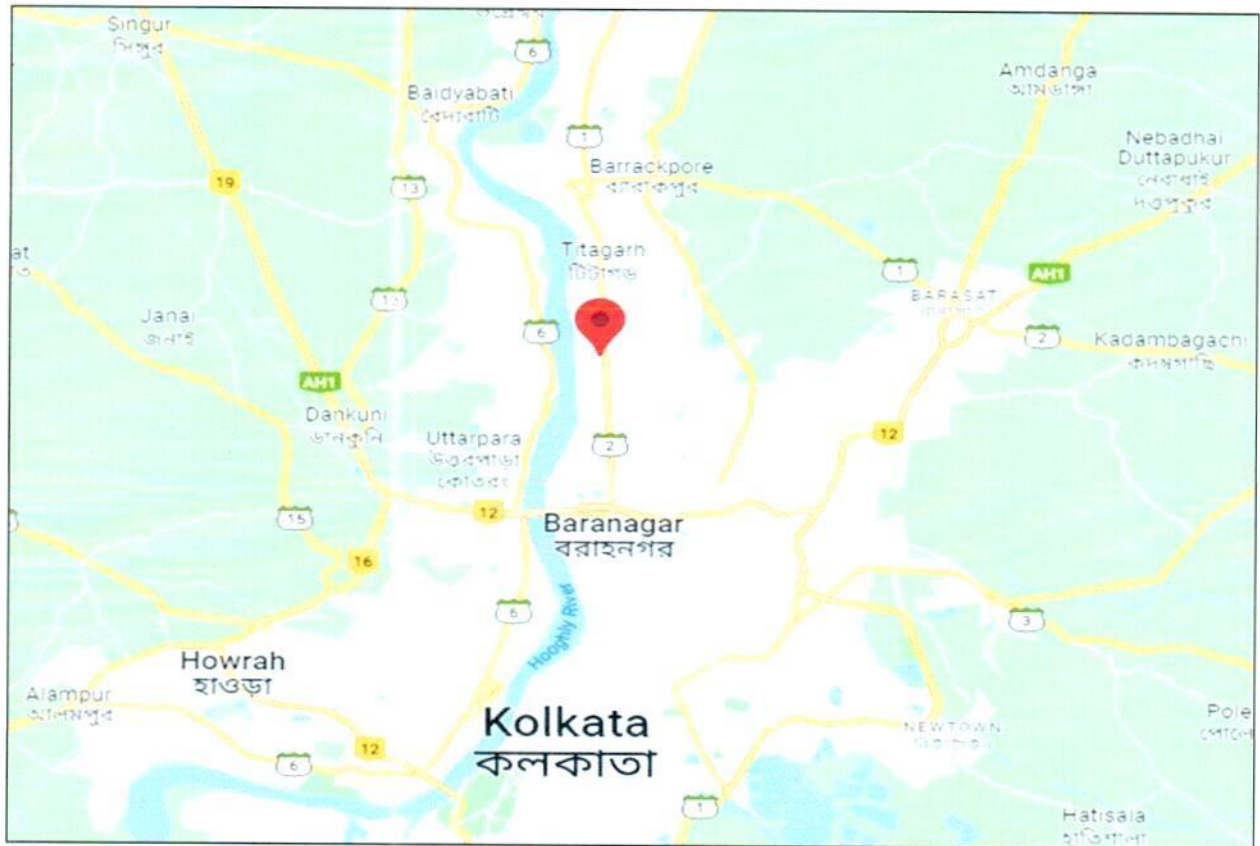
**At our end we have not verified the authenticity of any documents provided to us. Bank is advised to verify the genuineness of the property documents before taking any credit decision.**

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
Anirban Roy & Rajat Choudhary	Rahul Gupta	Manas Upmanyu
		 



**ENCLOSURE: 1- GOOGLE MAP LOCATION**





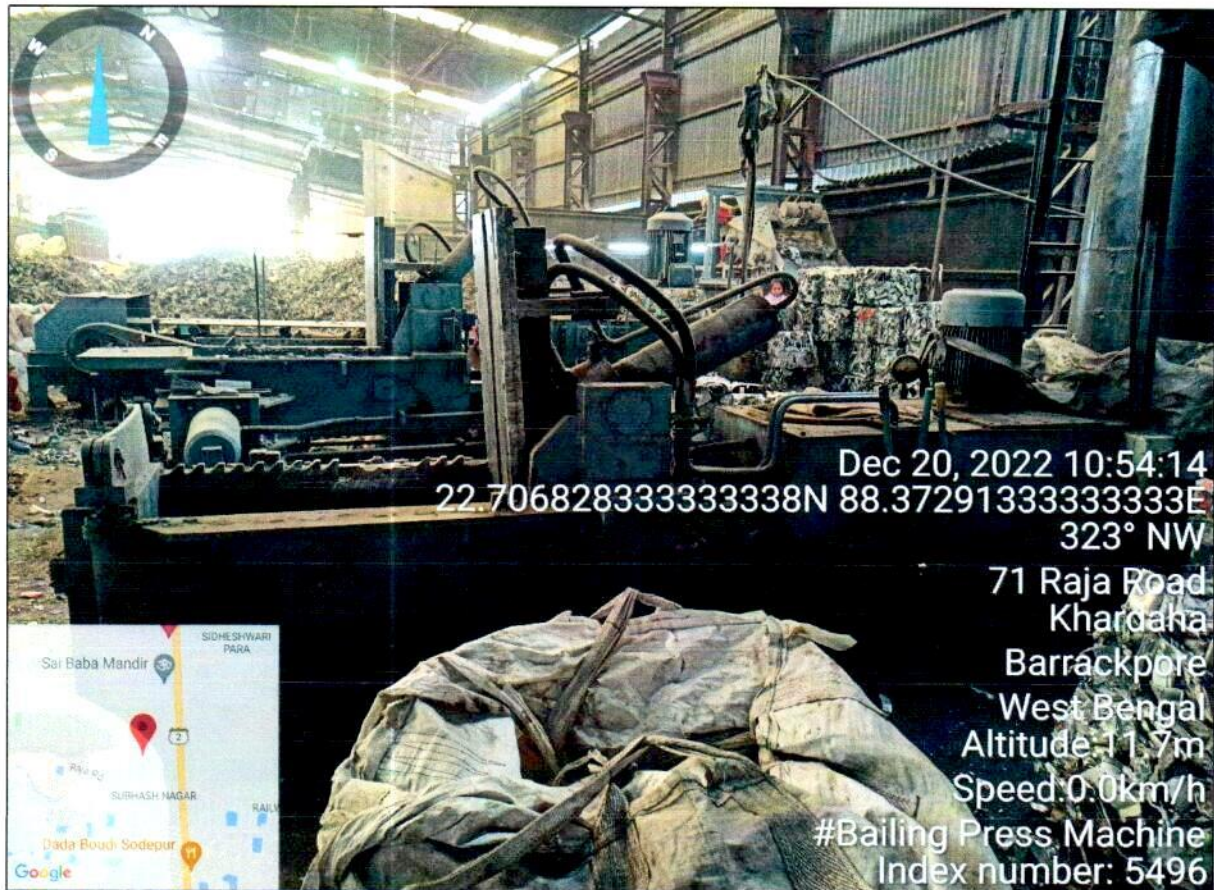
**ENCLOSURE: 2- PHOTOGRAPHS OF THE PROPERTY**



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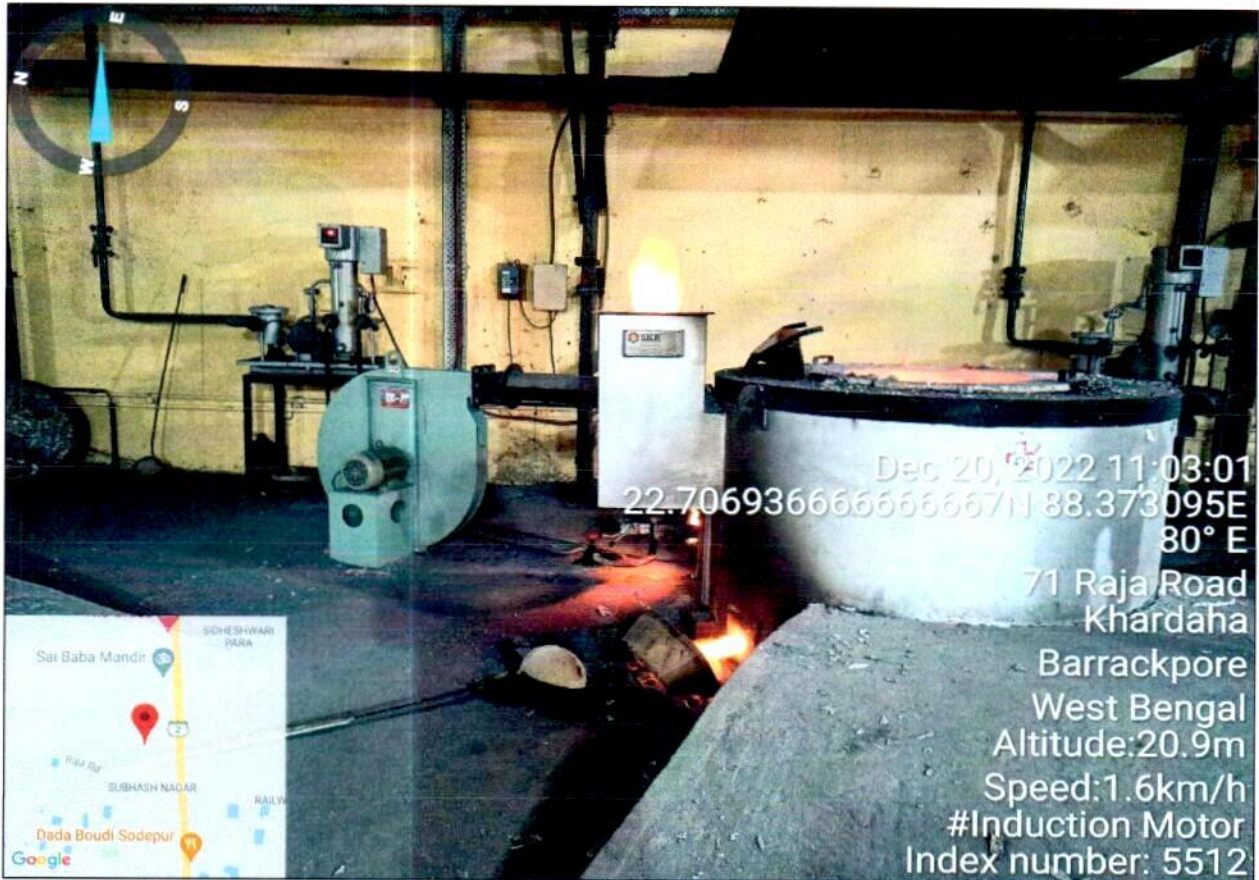
















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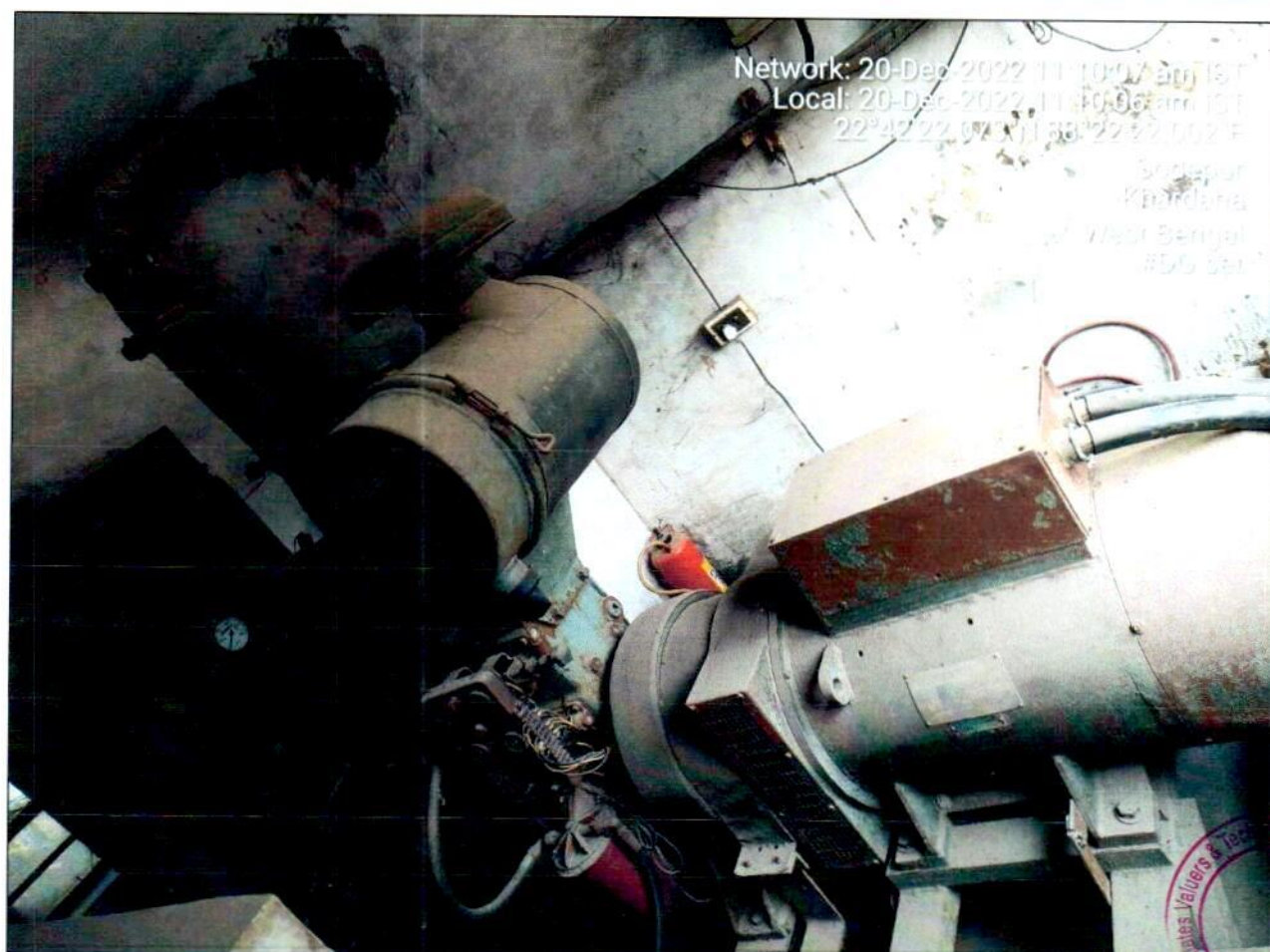


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**ENCLOSURE: ELECTRICITY BILL**



**RP-Sanjiv Goenka Group**  
Growing Legacies

**YOUR ELECTRICITY BILL FOR NOVEMBER 2022 (11228)**  
Please refer to our website [www.cesc.co.in](http://www.cesc.co.in) for revised cash office operating timing  
Bill No.: 85410006005 / 11228 Bill Date.: 06/12/22 CIN : L31901WB1978PLC031411



**CESC LIMITED**

**M/S CENTURY ALUMINIUM MANUFACTURING CO PVT LTD**  
RAJA ROAD  
SUKCHAR LP 18/16  
24 PARGANAS NORTH

Customer ID: 52000016911

**Gross Amount Rounded**  
₹ 37070

**Rebate**  
₹ 329.45

**Due Date**  
16/12/22

**Rounded Net Amount Payable as per BILL DETAILS**  
₹ 36740

Rebate is applicable only if payment is received within Due Date

Units Billed : 3930<sup>+</sup>  
\*As read in meter

Current Reading Date : 30/11/22  
Previous Reading Date : 31/10/22

**BILL DETAILS**


Energy Charges	₹ 29865.10
MVCA	₹ 0.00
Fixed/Demand Charges	₹ 3080.00
Govt. Duty	₹ 4076.96
Meter Rent	₹ 50.00
Adjustments	₹ 0.65
<b>Gross Amount</b>	<b>₹ 37072.71</b>
<b>Rebate</b>	<b>₹ 329.45</b>
<b>Net Amount</b>	<b>₹ 36743.26</b>
Rebate for e-payment mode	₹ 329.45
Net Amount for e-payment mode	₹ 36413.81
Net Amount payable for e-payment	₹ 36410.00

Load (kva): 72.6 Security Deposit: ₹ 192792.00

**For Immediate Assistance**  
033 35011912 | 033 44031912  
18605001912 | 1912  
Visit us at [www.cesc.co.in](http://www.cesc.co.in) | Email: [customer.care@cesc.co.in](mailto:customer.care@cesc.co.in)

Consumer Type : Industrial

**amazon pay**




**Pay electricity bill on Amazon**

**ZERO FEE**


**UPTO ₹150 + REWARDS**

**Scan with Amazon app**  
\*Valid till 31<sup>st</sup> Dec, 2022 | T&C apply

The Gross/Net amount when rounded is to the lower multiple of ₹10/-; the truncated amount will be carried forward on payment.

**SCAN & PAY VIA BHARAT QR**  


Scan till Due Date



**AXIS BANK**

**Your 6 Months' Consumption**


Units Consumed

Month	Similar period of last year	Current six months
Jun	3400	3600
Jul	4400	3300
Aug	3900	3500
Sep	4800	4000
Oct	4200	4100
Nov	3800	3900

Month

Similar period of last year  
■ Current six months

Scan after Due Date



**AXIS BANK**

**RP GOENKA INTERNATIONAL SCHOOL**

**SESSION 2023 JULY : NURSERY TO GRADE 5**

FOR MORE INFORMATION PLEASE VISIT [WWW.RPGIS.IN](http://WWW.RPGIS.IN)



FORM NO. 10  
MINE RULE - 611

RECEIPT FORM  
(Duplicate to be filled up by carbon paper process)

No.: A/\*\*\*\*8183

**PANIHATI MUNICIPALITY**  
P.O. PANIHATI, NORTH 24 PARGANAS

Name of Street / Road on which holding is situated: Ward 2, R.R.K. DEB BAHADUR ROAD

Number of holding in the Assessment Register: 26F [ ID: 2844 ]

Name of Assessee: CENTURY ALUMINIUM MFG COMPANY LTD

Received the sum of Rupees Fifty Nine Thousand Two Hundred Eighty Only  
(in Words)

On account of Municipal Taxes: as per details below:

	Arrear		Current Year 2022-2023				Total (₹)
	Period	Amount (₹)	April - June 1st Qtr. Amount (₹)	July - Sept. 2nd Qtr. Amount (₹)	Oct - Dec. 3rd Qtr. Amount (₹)	Jan. - March 4th Qtr. Amount (₹)	
Property Tax			12000.00	12000.00	12000.00	12000.00	48000.00
Surcharge			3600.00	3600.00	3600.00	3600.00	14400.00
Rebate			780.00	780.00	780.00	780.00	3120.00
Warrant Fee							
Interest							
Penalty							
<b>Grand Total:</b>							<b>₹ 59280.00</b>

Chq/00 No. 348900 Dt. 17/05/2022 drawn on SBI. KOL 01  
Total: ₹ \*\*\*\*\*59280.00

Date: 18-MAY-2022 18-05-22 Collecting Sarkar

18.05.22  
PANIHATI MUNICIPALITY



## 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.
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.

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# ANNEXURES

SUMMARY OF PLANT & MACHINERY					
M/S. CENTUARY ALUMINIUM MANUFACTURING CO. LIMITED					
C.S. DAG NO.3373 AND PARTS OF C.S. DAG NO. 3375, 3374 & 3372, KHATIAN NO. 407, STHITIBAN RAYOTI, MOUZA SUKCHAR, RAJA ROAD, P.S. - KHARDAH, DISTRICT NORTH 24- PARGANAS, WEST BENGAL.					
S.no	Particulars	Gross Block	Book Value as on 31/03/2022	Estimated Reproduction Cost of the Asset	Fair Market Value
1	Plant and Machinery	₹ 1,42,90,996	₹ 34,47,779	₹ 2,48,17,172	₹ 35,81,037
2	Electrical Installations	₹ 17,62,297	₹ 1,84,729	₹ 22,14,854	₹ 2,21,284
3	Furniture and Fixtures	₹ 11,14,208	₹ 33,808	₹ 22,39,542	₹ 67,186
4	Office Equipments	₹ 18,64,134	₹ 1,40,702	₹ 22,73,914	₹ 1,30,950
	Total	₹ 1,90,31,634	₹ 38,07,018	₹ 3,15,45,482	₹ 40,00,458
Remarks:					
1. Assets items pertaining to M/S. Centuary Aluminium Manufacturing Co. Limited situated at C.S. Dag No.3373 And Parts Of C.S. Dag No. 3375, 3374 & 3372, Khatian No. 407, Sthitiban Rayoti, Mouza Sukchar, Raja Road, P.S. - Khardah, District North 24- Pargana, West Bengal is considered in the valuation assessment.					
2. M/S. Centuary Aluminium Manufacturing Co. Limited has provided us the Fixed Assets Register (FAR) of the company for the purpose of valuation.					
3. For evaluating the useful life for calculation of depreciation, Central Electricity Commission Guidelines, chart of companies act 2013, and American society of appraisers (ASA) are preferred.					
4. Useful life of Primary machines like Melting Furnace, pumping machine, automatic flux feeder machine, hydraulic machine, bailing press machine, shearing machine, chimney, grinding machine etc. is taken as 10 to 20 years.					
5. For evaluating the Gross Current Reproduction Cost of the machines and equipments, we have adopted the cost approach methodology (cost indexation factor).					
6.In our Valuation we have not cosidered the assets such as discarded assets, not found assets and other locations assets which is mentioned in the (Fixed Assets Register) FAR provided to us by the bank/Client.					
7. During the site visit, the plant was in operational condition. As per the information provided to us the plant was running @20% of its total capacity.					



*[Signature]*



## ANNEXURE

### VALUATION OF PLANT & MACHINERY

S.No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
1	<b>PLANT &amp; MACHINERIES</b>						-	
2	<b>DHP 100 HOT CHAMBER PDC</b>						-	
3	1 No.Bhati	1,253	31-Dec-77	30	-	-	-	Not Found
4	1 No.Furnace	69,889	30-Dec-78	844	-	-	-	Damaged & Scrapped
5	1 No Pumping Machine	4,889	30-Dec-78	92	15	8,371	837	-
6	1 No.Hand Lever Machine	1,767	30-Dec-78	20	15	-	-	Not Found
7	1 No.Furnace (Wesman)	40,535	19-Dec-80	1,170	-	-	-	Damaged & Scrapped
8	10 h.p.motors for oil tank	4,176	18-Jun-80	189	15	6,906	691	-
9	Pumping & Heating machine	7,078	24-Jun-80	291	15	12,119	1,212	-
10	1 no oil tank(10 K.L.)	2,323	30-Nov-81	74	20	5,285	529	-
11	Shots machine	4,200	30-Dec-82	87	15	7,555	756	-
12	Time Recorder machine	5,807	30-Dec-82	123	15	10,446	1,045	-
13	2 Nos Motor(Siemens) for oil tank	7,215	14-Jun-86	360	15	11,932	1,193	-
14	1 No Furnace(Shyam Engg.)	1,95,235	31-Mar-92	9,762	-	-	-	Damaged & Scrapped
15	2 Nos Furnace (Niharika)	1,83,261	17-Feb-98	9,163	-	-	-	Damaged & Scrapped
16	3 Nos Fire Engine(50 Ltr.)	21,435	19-Feb-98	1,072	15	48,769	4,877	-
17	2 Nos Fire Engine(22.5kg.)	11,383	19-Feb-98	569	15	25,899	2,590	-
18	1 No Furnace Top Cover	6,000	15-Sep-98	300	20	7,420	742	-
19	1No Bag Closing Machine	4,017	01-Apr-00	-	15	7,226	723	-
20	2No Bag Closing Machine	8,034	12-Apr-00	-	15	14,452	1,445	-
21	2No Bag Closing Machine	8,034	28-Apr-00	-	15	14,452	1,445	-
22	1No Bag Closing Machine (Kutir)	1,000	26-Dec-09	-	15	-	-	Not Found
23	1No M S Shot Plate	15,534	23-May-00	777	15	31,698	3,170	-
24	1No Strapping Machine	3,300	10-May-00	-	15	5,936	594	-
25	1 Nos Furnace (Industrial Engg Equ)	94,505	18-Dec-01	4,725	-	-	-	Damaged & Scrapped
26	1 Nos Furnace (Industrial Engg Equ)	94,505	18-Dec-01	4,725	20	1,16,864	11,686	-
27	Oil Tank for Furnace	63,545	18-Dec-01	3,177	20	1,44,577	14,458	-
28	Chimney ( Industrial Equip Engg)	3,81,534	18-Dec-01	19,077	20	8,47,616	84,762	-
29	Section Cutting Machine	12,522	30-Mar-06	1,738	15	22,525	2,252	-
30	Sample Cutting Machine	9,360	30-Mar-06	1,298	15	16,837	1,684	-
31	Shorts Plate Machine	11,741	30-Mar-06	1,630	15	21,120	2,112	-
32	Welding Machine	15,149	30-Mar-06	2,101	15	27,250	2,725	-
33	Caster (Rotary)	2,85,953	20-Mar-07	44,671	15	5,52,955	55,296	-
34	Rotary Caster Distributor (Allied Ther.)	8,323	24-Apr-08	1,576	15	16,094	1,609	-
35	Rotary Caster Distributor (Amit Cast.)	5,361	14-Jan-09	1,158	15	10,367	1,037	-
36	Surface Drain	23,194	30-Jul-06	3,073	15	44,886	4,489	-
37	Main Oil Storage Tank	3,50,915	14-Aug-06	46,600	20	7,98,401	84,224	-
38	Heating & Pumping Unit 1	45,965	14-Aug-06	5,774	15	78,700	7,870	-
39	Heating & Pumping Unit 2	40,297	14-Aug-06	5,064	15	68,996	6,900	-
40	Furnace Oil Pipe Line	40,040	03-May-06	4,935	20	86,444	8,680	-
41	Oil Service Tank 1	19,529	30-May-06	2,559	20	44,432	4,521	-
42	Oil Service Tank 2	12,066	15-Apr-06	1,569	20	27,453	2,745	-
43	Oil Service Tank 3	14,458	30-May-06	1,895	20	32,895	3,347	-
44	Chimney	4,95,174	18-Jun-06	61,559	20	11,00,078	1,12,955	-
45	Ducts & Hoods for Chimney	1,88,588	18-Jun-06	23,446	20	4,18,967	43,019	-
46	ID Fan for Chimney	34,563	18-Jun-06	4,296	20	48,105	4,939	-
47	2 Nos. Bag Closing Machine	7,100	28-Dec-06	-	15	12,772	1,277	-
48	1 No.Automatic Flux Feeder Machine	2,22,542	17-Jan-07	36,387	15	4,00,311	40,031	-
49	1 No. Portable Oil Burner	39,250	13-Feb-07	6,449	20	-	-	Not Found
50	1 No. Nibler Hydraulic Machine(CNFC)	1,38,137	28-Jul-07	14,819	15	2,48,483	24,848	-
51	1 NoNibler Hydraulic Machine(Advance	1,92,290	07-Aug-07	32,570	15	3,45,894	34,589	-
52	Crank for Nibler Hydraulic	11,840	31-May-08	2,380	15	21,298	2,130	-





## ANNEXURE

### VALUATION OF PLANT & MACHINERY

S.No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
53	6 No. Wind Driven Eco Ventilator(Syguru)	51,286	11-Oct-07	9,909	20	-	-	Not Found
54	6 No. Wind Driven Eco Ventilator(Syguru)	52,067	31-Jan-08	10,255	20	92,654	12,219	-
55	LAXSON' Metal Cutting Bandsaw Machine	69,905	06-Sep-07	11,902	15	1,25,746	12,575	-
56	Hydraulic Manual Stacker (Puma Lift)	57,935	13-Sep-07	9,875	20	-	-	Not Found
57	Outflow Heater of 2nd main oil storage	90,311	18-Jun-07	15,165	15	2,05,475	20,548	-
58	Baling Press	21,801	03-Nov-07	4,228	15	39,216	3,922	-
59	Conveyer & Vibrating Screen	3,97,758	21-Dec-07	77,791	15	5,79,508	57,951	-
60	Shots Plate	2,36,211	20-Feb-09	54,095	20	4,81,997	72,738	-
61	Dross Recovery Machine (Preetam)	1,21,356	20-Feb-09	27,791	15	2,18,297	21,830	-
62	Dross Recovery Machine (Preetam)	1,19,045	01-Feb-10	30,748	15	2,14,140	21,414	-
63	2No. Furnace (Kutir)	4,50,323	27-Mar-10	1,11,709	20	5,56,868	95,021	-
64	1No. Furnace (Kutir)	2,25,162	27-Mar-10	57,423	20	2,78,434	47,511	-
65	Gas Cutter Machine (Kutir)	2,500	26-Dec-10	676	15	4,497	505	-
66	Oil Service Tank (3 nos.)	1,14,513	27-Mar-10	29,822	20	2,60,540	44,457	-
67	Heating & Pumping Unit (3 nos.)	1,23,380	27-Mar-10	30,606	15	2,11,249	21,125	-
68	Vibrating Screen (Old & Used) CNFC	3,82,328	28-Dec-09	37,394	15	6,87,737	68,774	-
69	1 no. Scrap Bailing Press	6,06,277	05-Aug-10	1,62,731	15	10,90,579	1,12,106	-
70	1 no. Vacuum Testing Machine	99,887	07-Aug-10	26,822	15	-	-	Not Found
71	4 nos. Fire Extinguisher	15,000	16-Nov-10	4,340	15	34,128	3,739	-
72	1No Bag Closing Machine	4,000	22-Mar-11	1,189	15	7,195	848	-
73	1No Bag Closing Machine	4,000	15-Apr-11	1,197	15	7,195	859	-
74	1No old & used Bailing Press	52,584	09-Jul-11	16,021	15	94,589	11,825	-
75	1No Ball mill Drum	1,94,636	22-Aug-11	59,849	15	4,02,940	51,541	-
76	Crompton Submersible pump	95,755	28-Jan-12	31,731	10	1,60,065	16,006	-
77	<u>Weighing Scale</u>				-	-	-	-
78	1 No.1000 K.gs	9,791	01-Jan-78	490	15	12,648	1,265	-
79	1 No.500 K.gs	7,000	06-Jan-89	350	15	9,043	904	-
80	Avery 1000 KGS (KUK)	1,150	02-Mar-08	-	15	1,486	149	-
81	Electronic Weighing Machine	76,791	12-Sep-08	17,795	15	99,199	9,920	-
82	Electronic Weighing Machine (2000K.G.)	54,087	30-Mar-10	15,837	15	69,870	6,987	-
83	Electronic Weighing Machine (100 Kgs)	6,000	10-Dec-13	2,429	15	12,893	2,362	-
84	<u>Generator</u>				-	-	-	-
85	DG Set (Factory)	2,40,727	30-Mar-06	44,083	20	3,92,728	39,273	-
86	<u>Laboratory equipment</u>				-	-	-	-
87	1.Vaccum Pump & Acessories	11,072	22-Jun-78	-	10	18,957	1,896	-
88	1 No.Drilling Machine	611	15-Apr-79	31	15	1,141	114	-
89	1 No Calorimeter	1,339	18-Feb-81	67	10	-	-	Not Found
90	Spectrometer	15,36,430	30-Mar-06	2,33,509	10	21,21,344	2,12,134	-
91	1 NO.PLASMA GENERATOR W/LGNITION	5,55,107	03-Nov-15	2,57,925	10	11,75,842	1,68,342	-
92	<u>Others</u>				-	-	-	-
93	Trolly	3,796	28-Jun-85	190	15	8,221	822	-
94	Grinding machine	35,700	30-Nov-85	1,785	15	69,439	6,944	-
95	2 Nos. Trolly	13,900	24-Jul-06	2,100	15	30,103	3,010	-
96	2 Nos.Trolly (Kali Mata Industries)	15,930	02-Jun-07	3,044	15	34,500	3,450	-
97	2 Nos.Trolly (Voltas Limited)	33,225	24-Jul-07	6,400	15	-	-	Not Found
98	1 No.Trolly (Kali Mata Industries)	8,549	28-Jun-08	1,959	15	-	-	Not Found
99	2 Nos.Hand Pallet Truck (Voltas Ltd)	33,224	24-Oct-08	8,467	15	-	-	Not Found
100	2 nos. HP Truck with Nylon Wheels	31,681	10-Mar-10	9,251	15	-	-	Not Found
101	3 Nos. Hand Trolly	15,000	20-Apr-11	4,867	15	32,486	3,890	-
102	1 No.Hydraulic Hand Pallet Truck (Macneil)	18,500	06-Apr-11	5,992	15	34,698	4,123	-
103	1 No.Hydraulic Hand Pallet Truck (McCoy)	27,000	19-Apr-11	8,760	15	50,640	6,061	-
104	<u>DICE &amp; MOULD</u>				-	-	-	-
105	Balaji	11,130	23-Apr-88	557	10	18,595	1,859	-
106	do	9,624	12-Nov-88	481	10	16,079	1,608	-
107	do	14,184	10-Dec-88	709	10	23,697	2,370	-
108	do	1,109	30-Sep-88	55	10	1,853	185	-

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## ANNEXURE

### VALUATION OF PLANT & MACHINERY

S.No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
109	do	949	13-Oct-88	47	10	1,586	159	-
110	Swastik	30,093	12-Jan-89	1,504	10	50,277	5,028	-
111	do	18,490	17-Aug-88	924	10	30,891	3,089	-
112	do	27,509	03-Nov-88	1,375	10	45,960	4,596	-
113	do	2,082	18-Feb-89	104	10	3,478	348	-
114	13 Pcs Caste Plate	43,009	22-Jun-92	2,150	10	71,855	7,186	-
115	206 Pcs C.I.Casting	24,345	12-Aug-92	1,217	10	40,673	4,067	-
116	43 Pcs C.I.Casting Die	5,078	17-Dec-92	254	10	8,484	848	-
117	C.I.Casting Die	1,601	07-Jan-93	80	10	2,675	267	-
118	48 Pcs C.I.Ingot	22,441	20-May-93	1,122	10	-	-	Not Found
119	9 Pcs C.I.Crucible	40,402	22-Sep-93	1,458	10	67,500	6,750	-
120	2910 K.G.Cast & C.I	41,380	30-Jan-96	2,069	10	69,134	6,913	-
121	2070 K.G.Cast & C.I	25,660	25-Sep-95	945	10	42,870	4,287	-
122	1850k.g.cast & c.i.	30,721	25-Jun-96	1,536	10	51,326	5,133	-
123	723k.g.cast & c.i.	11,952	07-Nov-96	596	10	19,968	1,997	-
124	409k.g.cast & c.i.	6,771	22-Nov-96	338	10	11,312	1,131	-
125	1021k.g.cast & c.i.	16,879	03-Dec-96	844	10	28,200	2,820	-
126	2351k.g.cast & c.i.	38,866	18-Dec-96	1,943	10	64,934	6,493	-
127	274k.g.cast & c.i.	4,536	04-Mar-97	227	10	7,578	758	-
128	269k.g.cast & c.i.	4,454	26-Mar-97	222	10	7,441	744	-
129	1485k.g.cast & c.i.	23,708	18-Dec-96	1,185	10	39,609	3,961	-
130	10 Sets Al.slab Die machining	51,254	26-Dec-98	2,562	10	85,630	8,563	-
131	1KG Notch Bar Dice- 148 nos.	22,631	08-Feb-06	1,080	10	37,810	3,781	-
132	10 kg Zinc Ingot Dice - 35 nos.	19,567	08-Feb-06	934	10	32,691	3,269	-
133	8 kg Ingot Dice - 6 nos.	19,027	08-Feb-06	908	10	31,789	3,179	-
134	Cube Dice - 49 Nos.	14,736	08-Feb-06	703	10	24,620	2,462	-
135	8 kg Ingot Dice - 60 nos. (Amit Cas)	48,117	20-May-06	2,617	10	80,389	8,039	-
136	6 kg Ingot Dice - 60 nos. (Amit Cas)	64,611	16-Jan-07	4,993	10	1,07,946	10,795	-
137	Star Dice -56 nos.(450 to 500 gm.)	27,281	05-Jun-07	2,403	10	45,579	4,558	-
138	1 Complete set -2 Cavity Mould (IEE)	14,500	02-May-07	1,239	10	24,225	2,423	-
139	6 kg Ingot Dice - 6 nos. (Amit Cas)	14,283	12-Aug-08	1,912	10	23,863	2,386	-
140	6 kg Ingot Dice - 44 nos. (Amit Cas)	99,766	11-Sep-08	13,599	10	1,66,680	16,668	-
141	Ingot Dice - 32 Pcs. (Amit Castings)	44,830	16-Nov-09	8,931	10	74,898	7,490	-
142	Ingot Dice - 18 Pcs. (Amit Castings)	25,118	28-Nov-09	5,033	10	41,965	4,196	-
143	Die for Test Bar (CNFC)	26,048	04-Mar-10	5,465	10	43,519	4,352	-
144	864.650 kgs C.I.Castings	64,505	27-Sep-10	14,824	10	1,07,769	10,777	-
145	1 pc. Dice & Mould (CNFC)	15,400	22-Jan-11	3,906	10	25,729	2,573	-
146	20 pcs. Dice of Notch Bar	7,510	14-Feb-11	1,923	10	12,547	1,255	-
147	40 pcs. Dice of Notch Bar	14,984	23-Feb-11	3,848	10	25,034	2,503	-
148	60 pcs. Dice of Notch Bar	21,524	05-Mar-11	5,551	10	35,960	3,596	-
149	50 pcs. Dice of Notch Bar	18,808	17-Mar-11	4,873	10	31,423	3,142	-
150	125 pcs. Dice of Notch Bar	59,718	31-Mar-11	15,556	10	99,771	9,977	-
151	149 pcs. Dice of Notch Bar & Lumps	78,535	22-Apr-11	20,631	10	1,31,209	13,121	-
152	14 pcs. Dice of Lump	16,698	29-Sep-11	4,654	10	27,897	2,790	-
153	13 pcs. Dice of Lump	15,918	18-Oct-11	4,656	10	26,594	2,659	-
154	23 pcs. Dice of Lump	27,650	18-Oct-11	8,089	10	46,195	4,620	-
155	172 pcs. Dice of Cubes,Notch Bar & Lumps	1,22,125	19-Nov-11	36,129	10	2,04,035	20,404	-
156	134 pcs. Dice of Notch Bar & Lumps	85,983	29-Nov-11	35,714	10	1,43,652	14,365	-
157	147 pcs. Dice of Notch Bar & Lumps	1,06,432	09-Dec-11	31,710	10	1,77,817	17,782	-
158	178 pcs. Dice of Notch Bar & Lumps	1,34,157	29-Dec-11	40,249	10	2,24,137	22,414	-
159	212 pcs. Dice of Notch Bar	77,571	26-Jan-12	23,498	10	1,29,598	12,960	-
160	25 Pcs. Dice of Alloy Ingot	34332	23-Apr-12	10,714	10	79,262	7,926	-
161	27 Pcs. Dice of Cubes	33475	22-Jun-12	10,654	10	77,370	7,737	-
162	23 Pcs. Dice of Cubes	28990	02-Jul-12	9,256	10	66,123	6,612	-
163	50 Pcs. Dice of Cubes	62833	26-Jul-12	20,219	10	1,43,315	14,332	-
164	51 Pcs. Dice of Cubes	65105	22-Jan-15	29,699	10	1,44,293	16,602	-
165	51 Pcs. Dice of Cubes	66591	06-Apr-15	29,345	10	1,47,070	17,995	-





## ANNEXURE

### VALUATION OF PLANT & MACHINERY

S.No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
166	Water System (Mankundu)				-	-	-	-
167	Water Pump	39185	23-May-96	1,959	15	65,502	6,550	-
168	Syntex Tank	10012	24-Jul-96	501	15	16,262	1,626	-
169	TROLLY	31255	11-Nov-16	14,930	15	76,884	19,480	-
170	TROLLY	51865	30-Nov-16	24,775	15	1,27,582	32,485	-
171	DICES & MOUDLES	79829	30-Sep-16	38,134	10	1,77,734	31,266	-
172	DICES & MOUDLES	107950	30-Nov-16	51,566	10	2,41,578	43,950	-
173	DICES & MOUDLES	87270	31-Mar-17	41,687	10	1,94,698	37,745	-
174	HYDRAULIC CYLINDER, PRESSURE BLOCK	190287	31-Dec-16	90,897	10	4,12,728	76,349	-
175	BAILING PRESS MACHINE	201980	31-Dec-16	96,483	15	4,38,090	1,12,439	-
176	1 NO. CHIMNEY	377814	31-Jan-17	1,80,476	20	9,72,995	2,86,082	-
177	BAG STICHING MSCHINR	4062	25-01-2018	2,168	15	8,737	2,466	-
178	FURNANCE OIL WATER TEST MACHINE	6200	21-01-2018	3,308	15	13,336	3,761	-
179	HYDRAULIC SHEARING MACHINE	555454	01-11-2017	2,92,409	15	11,98,825	3,31,730	-
180	LABORATORY EQUIPMENT	1850	23-03-2018	997	10	3,775	865	-
181	NIBBLER HYDRALIC MACHINE	19672	07-11-2017	10,367	15	42,458	11,765	-
182	INDUCTION MOTOR	35100	08-12-2017	18,592	15	77,300	21,578	-
183	Chimney	422422	01-12-2017	2,23,483	20	10,23,561	3,16,294	-
184	Fume Extraction System-2	1,48,000	19-Feb-18	79,332	20	3,18,800	99,771	-
185	Coal Furnace	23,763	20-Mar-21	22,921	20	50,878	18,745	-
<b>TOTAL</b>		<b>1,42,90,996</b>		<b>34,47,779</b>		<b>2,48,17,172</b>	<b>35,81,037</b>	





## ANNEXURE

### VALUATION OF ELECTRICAL INSTALLATION

Sl. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
1	<b>ELECTRICAL INSTALLATION</b>							
2	2 Nos Fan	1,340	09-Jul-79	67	10	2,299	115	-
3	Elec.fittings in office	74,470	31-Mar-89	3,723	20	1,22,608	6,130	-
4	Elec.fittings in Factory	66,442	01-Feb-88	3,322	20	1,09,391	5,470	-
5	Elec.Install with equipment	24,329	25-Aug-90	1,216	20	40,055	2,003	-
6	Air Conditioner (2 Nos)	21,000	16-Mar-89	1,050	-		-	Discarded
7	Air Conditioner	44,000	31-May-89	2,200	-		-	Discarded
8	voltage Stabilizer (2 Nos)	9,186	07-Jun-89	458	-		-	Discarded
9	Spare Parts & Fittings (Fact)	28,334	01-Jan-93	1,417	20	46,649	2,332	-
10	Air Conditioner	43,200	09-May-95	2,160	-		-	Discarded
11	Videocon Split Aircondition	57,900	28-May-97	2,895	-		-	Discarded
12	Air Conditioner / ADMACO	56,490	17-Apr-00	2,825	-		-	Discarded
13	Air Conditioner / ADMACO	46,000	27-Dec-00	2,300	-		-	Discarded
14	AC - LG Split /ADMACO	41,400	07-Apr-01	2,070	-		-	Discarded
15	Electrical Installation for Furnace	5,744	18-Dec-01	287	20	9,457	473	-
16	AC-Daikin Shriram	46,000	09-Sep-02	2,300	20	54,944	2,747	-
17	Electrical Installation at Factory	6,54,197	30-Mar-06	32,709	20	10,77,076	88,317	-
18	Electrical Installation at Factory	1,20,752	31-Mar-07	6,038	20	1,98,807	20,089	-
19	LG 1.5 TON WINDOW AC	16,485	29-Sep-06	825	5	19,690	985	-
20	Electrical Installation at Factory	31,041	16-Jul-07	1,552	20	51,106	5,449	-
21	Electrical Installation for 3 Furnace	1,97,457	27-Mar-10	34,863	20	3,25,095	51,330	-
22	5 Nos. old & used AC machine(NDSA)	17,025	22-Dec-10	3,035	-		-	Discarded
23	1 no. old & used AC machine (VCML)	14,000	17-Feb-12	2,770	-		-	Discarded
24	Electrical Installation at Factory	46,442	22-Feb-18	18,872	20	54,678	16,856	-
25	Air Conditioner (Hitachi)	22,819	22-Nov-18	9,857	5	23,725	2,134	-
26	Air Conditioner (Carrier)	29,134	25-May-19	12,937	5	30,292	3,886	-
27	Air Conditioner	21,719	26-Sep-20	14,162	5	22,581	5,201	-
28	Air Conditioner	25,391	30-Jul-21	18,819	5	26,399	7,767	-
<b>Total</b>		<b>17,62,297</b>		<b>1,84,729</b>		<b>22,14,854</b>	<b>2,21,284</b>	

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## ANNEXURE

### VALUATION OF FURNITURE

Sr. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
1	<b>Furniture / Fixture</b>							
2	5 Nos Fan	1,476	07-Sep-78	74	5	2,532	76	-
3	2 Nos Almirah	850	05-Aug-78	42	10	1,919	58	-
4	3 Nos Tables	1,382	22-Aug-78	69	10	3,262	98	-
5	6 Nos Chairs	1,313	05-Aug-78	66	10	3,552	107	-
6	Wooden structure	1,231	27-Jul-78	62	10	2,905	87	-
7	Wooden structure	445	30-Dec-81	22	10	1,050	32	-
8	4 Nos Fan	4,978	08-Jun-83	249	5	8,539	256	-
9	1 No Fan	760	10-May-85	35	5	1,304	39	-
10	1 No.Table & Chair ( FBD )	750	31-Dec-85	37	10	1,770	53	-
11	Water Rotofic System	5,330	20-Dec-85	231				Discarded
12	Heavy electric Fan (Factory)	2,080	22-Jul-86	58	5	3,568	107	-
13	Bombay Safe Almirah	4,156	15-Jul-86	208	10	9,382	281	-
14	Almirah from Raj & Raj	8,001	11-Nov-88	286	10	18,062	542	-
15	Almirah from Raj & Raj	12,986	16-Dec-88	493	10	29,316	879	-
16	off.Furniture etc.(Plywood)	26,036	20-Dec-88	1,145	10	58,777	1,763	-
17	Almirah from Raj & Raj	8,060	11-Mar-89	403	10	18,196	546	-
18	Office Cabinet,tables,chairs	4,00,993	01-Feb-88	5,634	10	9,46,355	28,391	-
19	4 Nos staffs tables	7,400	26-Dec-89	370	10	17,464	524	-
20	Office Cabinet,Shelf etc.	86,476	26-Dec-89	1,194	10	2,04,086	6,123	-
21	Wooden structure	22,896	01-May-91	1,145	10	54,035	1,621	-
22	1 No Air Cool Fan	2,769	31-Aug-91	138	5	4,750	142	-
23	2 Nos Exhaust Fan Heavy Duty	7,615	04-Aug-92	381	5	13,063	392	-
24	2.Wooden Cabinet	8,382	31-Mar-93	419	10	19,782	593	-
25	Water cooler	9,884	26-Aug-88	494				Discarded
26	1.pc Wardrobe	8,165	06-Nov-95	408	10	19,270	578	-
27	2 pcs revol.chair	4,455	09-May-95	223	10	10,514	315	-
28	3pc revol.com.chair	5,770	11-Apr-95	289	10	13,617	409	-
29	1no.revol.com.chair	2,240	26-Sep-95	112	10	5,286	159	-
30	Centre Table	2,408	01-Aug-95	120	10	5,683	170	-
31	Sofa SideTable	1,972	01-Aug-95	99	10	4,654	140	-
32	Bed Side Table	4,865	01-Aug-95	243	10	11,482	344	-
33	Almirah	15,790	01-Aug-95	790	10	35,646	1,069	-
34	Dressing Table	8,090	01-Aug-95	405	10	19,093	573	-
35	Dinning Table	3,425	01-Aug-95	171	10	8,083	242	-
36	Chair	10,275	01-Aug-95	514	10	24,249	727	-
37	Dinning Cup Board	6,875	01-Aug-95	344	10	16,225	487	-
38	Wall Almirah	12,510	01-Aug-95	626	10	28,242	847	-
39	Wall Cup Board	4,370	01-Aug-95	219	10	10,313	309	-
40	Toilet Almirah	2,135	01-Aug-95	106	10	4,820	145	-
41	T.V.Cabinet	8,490	01-Aug-95	425				Discarded
42	Kithen Cup Board	3,970	01-Aug-95	199	10	9,369	281	-
43	Shoe Almirah	2,160	01-Aug-95	108	10	4,876	146	-
44	Key Box	720	01-Aug-95	36	10	1,699	51	-
45	File Box	720	01-Aug-95	36	10	1,699	51	-
46	Reading Table	6,155	01-Aug-95	308	10	14,526	436	-
47	Chair	2,135	01-Aug-95	107	10	5,039	151	-
48	Window Curtain Rod	3,672	01-Aug-95	184				Discarded
49	Dressing Table	2,235	01-Aug-95	112	10	5,275	158	-

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## ANNEXURE

### VALUATION OF FURNITURE

Sr. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
50	Cane Chair	1,400	01-Aug-95	70				Discarded
51	Cane Table	700	01-Aug-95	35				Discarded
52	Fan	1,460	01-Aug-95	73	5	2,505	75	-
53	Oil Paintig Picture	20,052	01-Aug-95	1,003	10	45,268	1,358	-
54	1 pcs. Single Bed	3,720	01-Aug-95	186	10	8,779	263	-
55	1 pcs Dinning Table	1,520	01-Aug-95	76	10	3,587	108	-
56	4 pcs.Chair	3,369	01-Aug-95	168	10	7,951	239	-
57	1 pcs Wall Almirah	1,824	01-Aug-95	91	10	4,118	124	-
58	1 pcs Centre Table	1,064	01-Aug-95	53	10	2,511	75	-
59	1 pcs Sofa Table	836	01-Aug-95	42	10	1,973	59	-
60	1 pcs Bed Side Table	1,064	01-Aug-95	53	10	2,511	75	-
61	1 pcs KithenCupBoard	1,824	01-Aug-95	91	10	4,305	129	-
62	1 pcs Toilet Almirah	456	01-Aug-95	23	10	1,029	31	-
63	1 pcs File Box	228	01-Aug-95	11	10	515	15	-
64	1 pcs Key Box	228	01-Aug-95	11	10	515	15	-
65	1 pcs Almirah	3,040	01-Aug-95	151	10	6,863	206	-
66	1 pcsSteelRoadFixing	608	01-Aug-95	30	10	1,373	41	-
67	1 pcs Sunmaika Bed	2,900	01-Aug-95	145				Discarded
68	1 pcs Mattress	2,079	01-Aug-95	104				Discarded
69	3 pcs Fan	2,510	01-Aug-95	126				Discarded
70	1 pcs Steel Almirah	2,472	01-Aug-95	124	10	5,581	167	-
71	1 pc Steel Off Table	1,250	01-Aug-95	62	10	2,950	89	-
72	1 pc Steel Off.Chair	475	01-Aug-95	24	10	1,072	32	-
73	2.no Off.Table (Office F/F)	6,787	13-Jun-95	339				Discarded
74	Coffee table ( - Do - )	4,640	13-Jun-95	232				Discarded
75	Chair	2,340	08-Apr-96	117	10	5,283	158	-
76	Execitive Table 1 pcs	4,950	13-Feb-97	248	10	11,682	350	-
77	Office Table 1 pcs	3,190	13-Feb-97	160	10	7,528	226	-
78	Low back chair 1 pcs	3,839	13-Feb-97	192	10	8,667	260	-
79	1 pcs chair (Madras)	1,804	13-Feb-97	90	10	4,073	122	-
80	3 pcs steel chair	1,942	13-Feb-97	97	10	4,384	132	-
81	CEILING FAN	975	06-Feb-97	48	5	1,673	50	-
82	1 No Almirah (Madras)	3,200	02-Apr-97	160	10	7,224	217	-
83	1 No Ceiling Fan (Madras)	1,040	28-May-97	51	-	-	-	Discarded
84	1 No godrej Refrigerator	14,175	12-Dec-97	709	-	-	-	Discarded
85	1 No Sony 21" T.V.	17,450	24-Dec-97	873	-	-	-	Discarded
86	1 No.Chair at godown	300	21-Jul-97	15	10	677	20	-
87	Acquaguard Water Filter	5,690	15-Dec-97	285	10	12,845	385	-
88	Shoe Rack (Pretoria)	6,518	13-Aug-02	326	10	14,715	441	-
89	1 No Exhaust Fan	1,080	20-Apr-04	53	5	1,853	56	-
90	8 Pcs. Orient Fans 48"	8,880	15-May-06	-	5	15,233	457	-
91	34 Nos. Revolving Computer Chair	93,712	21-Feb-07	-	10	2,11,556	6,347	-
92	1 Pc. Pedastal Fan	5,737	05-Jun-06	286	5	9,841	295	-
93	Showcase for Admn. Building	9,779	02-Jan-09	489	10	22,076	662	-
94	Supervisor's wooden chamber	18,173	06-Dec-09	909	10	42,889	1,287	-
95	Exhaust Fan for wodden chamber	900	06-Dec-09	45	5	1,544	46	-
96	1 pc. Industrial Fan Hi Speed	5,372	17-Jul-10	199	5	9,215	276	-
97	Aluminim Door at Gr. Floor	10,028	23-Feb-11	371	5	22,155	665	Discarded
98	2 pcs. Calcutta Pedestal Fan	11,860	26-Mar-11	439	5	20,345	610	-

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## ANNEXURE

VALUATION OF FURNITURE								
Sr. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
99	3 pcs. Exhaust Fan	9,150	19-Mar-11	339	-	-	-	Discarded
100	2 pcs. Calcutta Pedestal Fan	11,800	19-May-14	3,074	5	17,350	521	-
B	<b>FURNITURE &amp; FIXTURE (Mankundu)</b>							-
1	1 Pc. Steel Almirah	3,859	03-Apr-96	193	-	-	-	Not Found
2	1 Pc. Steel Almirah	2,951	06-Apr-96	148	-	-	-	Not Found
3	Electrical Fixtures	12,732	24-Jul-96	637	-	-	-	Not Found
4	4 Pcs Table Fan	3,330	24-Jul-96	167	-	-	-	Discarded
5	Table	1,440	04-Mar-96	72	-	-	-	Not Found
6	Secretariat Table	2,800	04-Mar-96	140	-	-	-	Not Found
7	2 Pcs Iron Chair	800	25-Aug-97	40	-	-	-	Not Found
8	Electrial Fittings	1,555	04-Jun-97	78	-	-	-	Not Found
C	<b>Furniture &amp; Fixtures (Guest House)</b>							Discarded
1	1 Pc. Dining Table & 4 Pcs. Chair	0	09-Aug-06	-	-	-	-	Not Found
2	1 Pc. Godrej Refrigerator Set	0	17-Aug-06	-	-	-	-	Not Found
3	1 Pc. Colour LG 21" TV	0	17-Aug-06	-	-	-	-	Discarded
4	4 Pcs. Steel Almirah	13,950	13-Sep-06	-	-	-	-	Not Found
D	<b>Furniture &amp; Fixtures (Mumbai)</b>							Not Found
1	2 Nos. Plastic Chairs	550	10-Oct-07	-	-	-	-	Not Found
		₹ 11,14,208		₹ 33,808		₹ 22,39,542	₹ 67,186	





## ANNEXURE

### VALUATION OF OFFICE EQUIPMENT

Sr. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
	<b>(OFFICE EQUIPMENT)</b>							
1	1 no Calculating Machine	2,800	30-Jan-75	140	3	6,020	301	-
2	1 no Calculator	230	09-Aug-78	11	3	495	25	-
3	Godrej Typewriter (Madrid)	5,800	25-Jun-85	290	-	-	-	Damaged/Not found
4	Auto Dialing telephone	4,200	14-Sep-85	210	-	-	-	Damaged/Not found
5	Inter com Phone	17,890	07-Dec-87	660	3	38,464	1,923	-
6	Fan (3 Nos )	1,282	07-Dec-87	47	5	2,643	132	-
7	R.K.Engg.Co.	5,495	29-Aug-87	202	-	-	-	Damaged/Not found
8	Telephone	1,368	10-Jun-87	52	3	2,272	114	-
9	1 No.Super Phone	2,540	17-Jan-89	127	3	4,219	211	-
10	Electronic Typewriter	20,604	04-Jan-90	1,030	-	-	-	Damaged/Not found
11	On Line UPS (1 K.V.A)	30,344	28-Aug-91	1,517	-	-	-	Damaged/Not found
12	1.Pc Safe Cabinet	18,111	19-May-93	906	5	40,860	2,043	-
13	1PcAuto Constant voltage regulator	2,839	15-Dec-93	142	3	6,486	324	-
14	Fax	62,000	01-Sep-93	3,100	-	-	-	Damaged/Not found
15	Fan -Factory	1,000	31-Oct-94	50	5	2,062	103	-
16	Fax	24,000	05-Dec-95	1,200	-	-	-	Damaged/Not found
17	Godrej Typewriter	25,700	29-Dec-95	1,285	-	-	-	Damaged/Not found
18	2 PCS CEASEFIRE	2,800	19-Nov-96	140	-	-	-	Damaged/Not found
19	MOTOROLA PAGER 300890	10,100	08-May-96	505	-	-	-	Damaged/Not found
20	ACQUA GUARD	5,540	12-Dec-96	277	5	11,911	596	-
21	Electronic Punching	33,990	01-Sep-97	1,700	5	73,079	3,654	-
22	Pager no 301240	6,485	08-Apr-96	324	-	-	-	Damaged/Not found
23	Pager no 316399	8,300	10-Feb-96	414	-	-	-	Damaged/Not found
24	Pager no 305603	12,000	08-Apr-96	600	-	-	-	Damaged/Not found
25	1 Pc.Minolta Camera	6,300	17-Mar-99	315	-	-	-	Damaged/Not found
26	1No Mobile Phone	23,000	18-May-00	1,150	-	-	-	Damaged/Not found
27	1 No. Camera	20,000	03-May-03	1,000	-	-	-	Damaged/Not found
28	1 Pc.Canon Digital Camera	12,100	07-Dec-05	605	3	26,015	1,301	-
29	1 Pc. LG 5130 M.Phone for Coimbatore	4,200	30-Jul-05	210	-	-	-	Damaged/Not found
30	Samsung Mobile Hand Set	2,500	08-Apr-05	125	-	-	-	Damaged/Not found
31	3 Nos Mobile Phone NOKIA	19,500	23-Dec-06	975	-	-	-	Damaged/Not found
32	1 No Water Filter cum purifier (Eureka)	7,350	05-Jun-07	368	5	15,803	790	-
33	1 no.Vedeocon Refrigerator 50 Ltr.	5,600	05-May-08	280	5	13,674	684	-
34	1 No. Canon Powershot Camera(A470)	7,600	30-Jul-08	380	-	-	-	Damaged/Not found
35	1No Mobile LG 3600 (9331704610)	2,230	19-Feb-09	112	-	-	-	Damaged/Not found
36	Door Frame Metal Detector	48,493	16-Oct-09	2,425	5	1,09,405	5,470	-
37	EPABX Panasonic	37,856	06-Aug-09	1,893	3	62,351	3,118	-
38	VPL-ES7/C Projector	40,458	05-Mar-10	2,023	3	66,636	3,332	-
39	1 no. Smart Reader & 40nos ID Card	14,625	09-Mar-10	731	3	24,088	1,204	-
40	Samsung Duas Touch Mobile (W.A.)	11,700	13-Oct-09	585	-	-	-	Damaged/Not found
41	Samsung -5350	6,199	06-Jun-10	310	-	-	-	Damaged/Not found
42	1 no.Digital Copier with printer & scanne	50,000	04-Feb-11	2,499	3	82,352	4,118	-
43	1 No.LED Panasonic	21,397	26-Sep-13	1,070	3	37,813	1,891	-
44	1 No. Canon Digital Camera	6,900	03-Dec-13	345	3	12,194	610	-
45	1 No. GVR Channel	38,661	29-Jul-13	1,933	3	68,322	3,416	-
46	CCTV Camera & Instalation	1,06,007	01-Apr-14	5,300	3	1,97,764	9,888	-
47	1.PC/XT/40 MB SIVA	35,911	07-Dec-91	1,796	-	-	-	Damaged/Not found
48	1.PC/AT/40 MB SIVA 286	45,918	21-Jun-91	2,296	-	-	-	Damaged/Not found
49	1.Pc.Dot Mat Printer.TVSE	19,055	21-Jun-91	953	-	-	-	Damaged/Not found
50	1.Pc.Dot Mat Printer.	13,776	11-May-93	689	-	-	-	Damaged/Not found
51	1.Pc Auto Battery	4,095	06-Dec-93	205	3	8,504	425	-
52	3.Pcs Exide Battery	6,101	31-Jan-94	305	-	-	-	Damaged/Not found
53	1.Turbo PC/AT/386	43,545	28-Aug-92	2,177	-	-	-	Damaged/Not found





## ANNEXURE

### VALUATION OF OFFICE EQUIPMENT

Sr. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
54	Lan Installation	30,000	25-May-93	1,500	3	62,302	3,115	-
55	1.PC/AT/286 16mhz	28,000	18-Nov-93	1,400	-	-	-	Damaged/Not found
56	Lan system	21,350	04-Jun-94	1,067	3	44,339	2,217	-
57	Accessories	2,500	09-Sep-94	125	3	5,192	260	-
58	Hard Disk	17,000	06-Dec-94	850	-	-	-	Damaged/Not found
59	High gradation of RAM	4,800	06-Nov-94	240	-	-	-	Damaged/Not found
60	1.no Computer	23,000	12-Jan-95	1,150	-	-	-	Damaged/Not found
61	1.Accer Note	2,00,450	13-Nov-95	10,022	-	-	-	Damaged/Not found
62	1.Comp.94050918	43,000	04-Oct-96	2,150	-	-	-	Damaged/Not found
63	UPS	22,674	14-Mar-97	1,134	-	-	-	Damaged/Not found
64	1.Comp 94050918	9,500	27-Feb-97	475	-	-	-	Damaged/Not found
65	Software 94050918	27,800	20-Nov-96	1,390	-	-	-	Damaged/Not found
66	1 No Wipro Fx1170 printer	20,800	13-Jun-97	1,040	-	-	-	Damaged/Not found
67	Upgradation RAM 1MB to 16MB	18,500	28-Jul-97	925	-	-	-	Damaged/Not found
68	Vintron VGA Monitor	3,800	08-Sep-97	190	-	-	-	Damaged/Not found
69	1 kva ups with SMF Battery	21,000	11-Apr-97	669	-	-	-	Damaged/Not found
70	Upgradation of CPU & RAM	8,000	19-Jul-97	400	-	-	-	Damaged/Not found
71	Upgradation of Memory	1,800	04-Aug-97	90	-	-	-	Damaged/Not found
72	PC/AT P-233 MHZ 32 MB	40,000	16-Oct-98	2,000	-	-	-	Damaged/Not found
73	Ink Jet Printer BJC 210	6,700	26-Oct-98	335	-	-	-	Damaged/Not found
74	Fax Modem 32.6 KBPS	3,800	26-Oct-98	190	-	-	-	Damaged/Not found
75	500 VA UPS With SMF Battery	6,800	29-Oct-98	340	-	-	-	Damaged/Not found
76	PC/AT PII-333 MHZ 64 MB	50,500	21-Dec-98	2,525	-	-	-	Damaged/Not found
77	Price List Software	5,000	01-Apr-98	134	-	-	-	Damaged/Not found
78	5 No's Computer	1,28,275	02-Jan-00	6,414	3	2,66,395	13,320	-
79	1 Laserjet Printer	24,600	10-Dec-99	1,230	-	-	-	Damaged/Not found
80	1 no computer( Upgradation )	8,900	30-Mar-00	445	-	-	-	Damaged/Not found
81	UTP Cable fitting	69,725	05-Jan-00	3,486	3	1,44,801	7,240	-
82	1No Hard Disk Drive	5,800	08-Jun-00	290	-	-	-	Damaged/Not found
83	Upgradation 386 to 486	9,500	17-Jul-00	475	-	-	-	Damaged/Not found
84	1No Computer	36,500	26-Dec-00	1,825	-	-	-	Damaged/Not found
85	1no Printer	7,550	31-Jan-01	5	-	-	-	Damaged/Not found
86	1 no CD Writer	7,500	19-Jul-01	375	-	-	-	Damaged/Not found
87	3 No UPS ( Switching Electronics)	19,679	22-Mar-02	984	-	-	-	Damaged/Not found
88	Printer-Deskjet 5550	9,200	14-Feb-03	460	-	-	-	Damaged/Not found
89	1 no CD Writer (Samsung)	3,900	16-Jan-03	195	-	-	-	Damaged/Not found
90	1No Computer	21,500	31-Oct-03	1,075	-	-	-	Damaged/Not found
91	IBM THINKPAD	74,932	19-Mar-05	3,747	-	-	-	Damaged/Not found
92	HCL EB P4 2.26 GHZ	23,000	23-Mar-05	1,150	-	-	-	Damaged/Not found
93	1 No. P-IV Computer	24,960	19-May-05	1,248	3	51,836	2,592	-
94	1 No. Printer HP for COIMBATOR	7,900	27-Jul-05	395	3	16,406	820	-
95	Multiuser Tally 7.2	12,000	27-Dec-05	600	3	24,921	1,246	-
96	Computer Server for Factory	30,964	06-Feb-06	1,548	-	-	-	Damaged/Not found
97	Pen Drive	2,288	06-Feb-06	114	-	-	-	Damaged/Not found
98	Patch Pane(24 Ports)&14Connect.	9,058	06-Feb-06	453	3	18,811	941	-
99	1 No. HCL BS P-IV Computer	43,400	06-Mar-06	2,170	3	90,131	4,507	-
100	TVSE MSP 345 Printer	11,648	18-Mar-06	582	-	-	-	Damaged/Not found
101	HP I.J. Printer 1 No.	7,176	01-Nov-06	359	-	-	-	Damaged/Not found
102	5 Nos. Computer from Vintage Cap	7,165	03-Apr-06	-	-	-	-	Damaged/Not found
103	RAM 256 MB DDR (Digital Tech.)	5,200	20-Mar-07	260	-	-	-	Damaged/Not found
104	2 Nos. Computer (Digital Tech. Sol)	23,088	20-Mar-07	1,154	3	47,948	2,397	-
105	Colour Monitor -S/N:708NLBU146653	4,004	07-Nov-07	200	-	-	-	Damaged/Not found
106	Pentium 42.8 GHZ with Intel (HCS)	13,520	12-Sep-07	676	-	-	-	Damaged/Not found
107	HP 1505 Laser Printer	9,828	10-Sep-08	491	3	20,410	1,021	-

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## ANNEXURE

### VALUATION OF OFFICE EQUIPMENT

Sr. No.	Particulars	Original Cost/Gross Block	Date	WDV as on 31-03-2022	Estimated useful life in Years	Estimated Reproduction Cost of the Asset	Fair Market Value (IN INR)	Remarks
108	HP D 2480 Printer	2,626	22-Sep-08	131	-	-	-	Damaged/Not found
109	1 no. IBM server	52,520	05-Aug-09	2,626	3	1,09,071	5,454	-
110	1 no. Computer Server	17,108	16-Feb-10	855	3	35,529	1,776	-
111	1 no. HP Office Jet Printer	5,876	12-Feb-10	294	3	12,203	610	-
112	1 no. Computer Server	17,108	05-Mar-10	855	3	35,529	1,776	-
113	1No Computer system	17,420	05-May-10	871	3	36,177	1,809	-
114	1No HP Laserjet 1007 Printer	6,396	04-Jun-10	320	3	13,283	664	-
115	Laptop HP Pavilion G6-1200tx	37,960	16-Dec-11	1,898	3	78,833	3,942	-
116	Printer TVSE MSP	13,104	15-Dec-11	655	-	-	-	Damaged/Not found
117	Old & used P-4 machine (VCML)	5,000	16-Feb-12	250	-	-	-	Damaged/Not found
118	1 No.TVSE MSP Star Printer	7,613	27-Dec-13	381	-	-	-	Damaged/Not found
119	Lenovo Laptop G-50 (SN. No. YB0510836)	30,300	30-Apr-15	9,786	3	25,754	1,288	-
120	One No. HP DESKJET Printer 3545	11,920	08-Jul-15	3,959	3	10,132	507	-
121	6KVA/4.2W Emerson Make UPS	77,620	25-Nov-14	3,649	3	65,974	3,299	-
122	1 NO. HP LAPTOP 240 G4	30,075	24-May-16	6,611	3	25,563	1,278	-
123	1 NO.ACSR DESKTOP	21,855	08-Jul-16	5,018	3	18,576	929	-
124	PRINTER	9,450	01-Dec-17	1,085	3	8,026	401	-
125	16 CHANNEL DVR	3,191	31-Mar-18	393	3	2,710	136	-
126	COMPUTER	19,757	24-Apr-19	2,400	3	34,191	1,710	-
127	COMPUTER	29,300	29-Jan-21	10,008	3	55,439	20,026	-
<b>TOTAL</b>		<b>18,64,134</b>		<b>1,23,213</b>		<b>22,73,914</b>	<b>1,30,950</b>	

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