

## 8. Detailed Valuation Schedules

The detailed valuation schedules of the assets are given in the following pages of this section.

### 8.1 Key to Valuation Schedules

Schedule No:	Asset Description
A	Land
B	Buildings & Other civil infrastructures
C	<b>Plant &amp; Machinery</b>
C1	Main Plant
C2	Other facility

### 8.2 Key to Valuation Tables

Column Heading	Meaning
Sr. No.	Serial Number given by MM.
Asset Title & Description	This gives the description of the asset.
Quantity	This gives the total number of items.
Year of Addn. /Capitalisation	This gives the date of capitalisation/commissioning of the respective assets as assumed by MM
In Situ value (Rs.)	This gives MM's opinion on the estimated in situ value of the asset as on date of valuation
Ex Situ value (Rs.)	This gives MM's opinion on the estimated ex situ value.
Scrap Value (Rs.)	This gives MM's opinion on the estimated Scrap value of the asset as on date of valuation

## 9. Valuation Schedules

### Schedule- A

#### Valuation of Land

**Address** - Plot Number – 51 to 56 in Sector II of Falta SEZ, District  
- South 24 Pargana, State – West Bengal

#### 1. Location

The said plot is located in a well developed Industrial area of Falta SEZ in South 24 Pargana of West Bengal. It is close to NH -117 and is about 60 Kms from Kolkata. Besides being ideally located and well connected, the Falta SEZ offer entrepreneurs and industrialists excellent incentives and motivation to set up their base.

#### 2. Status

The aforesaid land is basically owned by Kolkata Port Trust (KPT). KPT have given this land on lease to Falta SEZ, and subsequently Falta SEZ given it on lease to various industries. The lease is for a period of 15 years and can be further renewed for 5 years period after 15 years duration. The first 15 years lease period has been expired in year 2007.

#### 3. Area Details

Survey No.	Area
Plot No 51	
Plot No 52	
Plot No 53	
Plot No 54	Total Plot Area is 6.16 acre
Plot No 55	
Plot No 56	
<b>Total A</b>	<b>24,936 in sq mtr</b>

#### 4. Boundary

The complex is enclosed by the Falta SEZ boundary wall on all sides. Previously there were two gates at Northern end and the other at Western end which are presently closed to restrict movement through the SEZ main entrance. The plot is accessible through a 15 mtr wide

temporary approach road at the North- east corner connecting the Falta SEZ Metalled Road.

### 5. History

The sale deed dated 30<sup>th</sup> September 1992 was made at Calcutta between Falta Export Processing Zone under the Ministry of Commerce, Government of India having its office at 2<sup>nd</sup> MSO Building (4<sup>th</sup> Floor) Nizam Palace, 234/4 AJC Bose Road, Calcutta – 700 020 and M/s Elque Polyesters Limited which was later renamed as Sen Pet Ltd. The land (plot no – 51 to 56 in Falta SEZ Sector-II having an area of 6.16 acre i.e. 24,936 sq mtrs) was leased for a period of 15 years at a rate of Rs. 16 /- per sq mtr per annum. However as per the contract the Lessor reserves the right to revise the rent every four years.

### 6. Mobility

Highway	NH -117 about 12 Km away
Railway station	Diamond Harbour about 20 Km away
Airports	Kolkata about 60 km away
Town centre	Diamond Harbour about 20 km away and Kolkata about 60 km away

### 7. Topography

Levelled Plot of land

### 8. Infrastructure

**Power supply** - Through leased Diesel Generator installed within the site.

**Water supply** - Through 2 no of Bore wells installed within the site. One of the bore well is Ø 200mm with 45.70mtr deep and the other one is Ø150mm with 198.00 mtr deep.



# Fixed Assets Valuation of Elque Polyesters Ltd.

Assets of Pet Resin Plant in West Bengal

November 2009

Deutsche Bank AG



# Fixed Assets Valuation of Elque Polyesters Ltd.

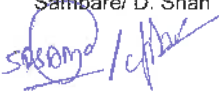


Assets of Pet Resin Plant in West Bengal

November 2009

Deutsche Bank AG

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## Issue and revision record

Revision	Date	Originator	Checker	Approver	Description
1	27/10/2009	T. Goswami/S. Sambare/ D. Shah	R A Patil	R A Patil	Draft Report
2	12/11/2009	T. Goswami/S. Sambare/ D. Shah 	R A Patil 	R A Patil 	Final Report

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## Executive Summary

- Deutsche Bank AG appointed Mott MacDonald to carry out valuation of fixed assets i.e. Land, Buildings & misc. civil works and Plants and Machinery of Elque Polyesters Limited (EPL) to estimate in situ, ex situ and scrap value of fixed assets located at Plot No 51 to 56, sector II, Falta Special Economic Zone, South 24 Parganas, West Bengal.
- EPL was established in 1994 for manufacturing Polyethylene Terephthalate – Bottle grade. The commercial production of the product started from 1997. As per the information provided by company officials EPL was renamed to Sen Pet (India) Ltd. in year 2004. The said plant is in closed condition for last 3 years.
- This plant is based on Continuous Poly-condensation technology. The plant consists of two main processes viz. Continuous Poly-condensation Plant (CPP) supplied by Sunkyong Limited of South Korea and is based on Hitachi (Japanese) technology & Solid State Poly-condensation Plant (SSP) supplied by Buhler of Switzerland. The plant has an installed capacity of producing 60 TPD (Tons per Day)
- As of now this plant is obsolete both in terms of technology and capacity. As per Mott MacDonald's observations currently new technologies are from Zimmer or Du-Pont and the minimum capacities are in excess of 300 TPD.
- The land pertaining to EPL is sub-leased from Falta SEZ, which in turn has been leased from KPT and due to the non-payment of lease rentals; EPL has been isolated from the boundaries of Falta SEZ.
- WBSEB has withdrawn its power supply to the plant in lieu of non-payment of dues by EPL. Currently EPL is carrying out trial runs on power from leased Diesel Generators.
- Valuation of Fixed assets by Mott MacDonald is based on the Replacement Value.

# 1. Statement of Confidentiality

The distribution or copying of this Valuation Report is subject to the restrictions described herein below:

- This valuation report has been prepared by Mott MacDonald (herein after referred to as MM) based on information, data and particulars provided by Elque Polyesters Limited (hereinafter referred to as 'EPL'). MM is submitting this document on a confidential basis to Deutsche Bank AG (hereinafter referred to as DBAG) for their sole and exclusive use.
- This valuation report contains non-public material about EPL. Its sole purpose is to estimate in situ, ex situ and scrap value of fixed assets (Land, Factory buildings & misc. civil works and Plant & machinery) of EPL located at Plot No 51 to 56, Sector II, Falta Special Economic Zone, South 24 Parganas, West Bengal, for the use and purpose of the said DBAG.
- This valuation report shall not be photocopied, reproduced by magnetic media or otherwise, or distributed to others at any time without prior written consent of MM.
- The estimates or projections made for fixed assets valuation of EPL are based on the assumptions that were considered to be reasonable at the material time of preparing the valuation report. MMPL expressly disclaims any or all liability to any recipient of this valuation report.
- In furnishing this valuation report, MM does not undertake any obligations to prove and justify its content to any recipient, who has obtained it with or without prior written consent of DBAG.

## 2. Certificate

**CERTIFICATE NO: RAP/SS/264343/EPL**

**12 November 2009**

**TO WHOMSOEVER IT MAY CONCERN**

We have carried out the valuation of fixed assets viz. Land, Buildings & misc. civil works and Plant and Machinery of Elque Polyesters Limited (EPL) to estimate in situ, ex situ and scrap value of fixed assets located at Plot No 51 to 56, Sector II, Falta Special Economic Zone, South 24 Parganas, West Bengal.

On the basis of the data/information furnished to Mott MacDonald, our visual inspection, observations, analysis and judgement, we are of the opinion that the in situ value of EPL may be considered as **Rs. 158,576,000/-** (Rs. One hundred fifty eight million five hundred seventy six thousand only), ex situ value may be considered as **Rs. 52,772,300/-** (Rs. Fifty two million seven hundred seventy two thousand three hundred only) and scrap value works out to be **Rs. 49,027,600/-** (Rs. Forty nine million twenty seven thousand six hundred only) as on **18<sup>th</sup> September, 2009**.

We have not verified any encumbrances such as mortgage, hypothecation to Bank or Financial Institutions etc. if any.



**For Mott MacDonald Pvt. Ltd.**



**R. A. Patil**  
**Divisional Director**  
**Management Consultancy Division**

### 3. Introduction

Deutsche Bank AG (hereinafter referred to as 'DBAG') appointed Mott MacDonald Pvt. Ltd. (hereinafter referred to as 'MM') to carry out valuation of fixed assets i.e. Land, Building & misc. civil works and Plants and Machinery of Elque Polyesters Limited (hereinafter referred to as 'EPL') located at Plot No 51 to 56, sector II, Falta Special Economic Zone, South 24 Parganas, West Bengal.

EPL installed Pet Resin plant in the year 1994. The commercial production of the product started from 1997. As per the information provided by company officials EPL was renamed to Sen Pet (India) Ltd. in year 2004, but no documentary evidence pertaining to this fact was provided to MM at the time of visit. Hence in this report we have mentioned "fixed assets of Pet Resin plant pertaining to EPL.

#### 3.1 Purpose of Valuation

To estimate in situ, ex situ & scrap value of fixed assets pertaining to EPL as on 18<sup>th</sup> September 2009.

#### 3.2 Valuation Team

The following team of the professionals were involved in this assignment.

1. Mr. R. A. Patil - Divisional Director (MCD)
2. Mr. Satish Sambare - Valuation Engineer
3. Mr. Darshan Shah - Valuation Engineer
4. Mr. Tuhin Goswami - Valuation Engineer

The above valuation team except Mr. R. A. Patil visited the plant site located at Sector-II, Falta SEZ, South 24 Paragnas in West Bengal on 18<sup>th</sup> & 19<sup>th</sup> September 2009 for verification and visual inspection of major fixed assets.

#### 3.3 Assistance from EPL / Sen Pet (India) Ltd.

We would like to thank all the officials of EPL / Sen Pet (India) Ltd. who have helped us while carrying out this exercise, particularly the following personnel.

1. Mr. P. Mukhopadhyay - Finance (Sen Group)
2. Mr. Sumit Chatterjee - Works Manager
3. Mr. K. Suman - Sr. Manager (Production)
4. Mr. S. C. Sankhi - Mech. Manager
5. Mr. A. Mahapatra - Stores Manager
6. Mr. P. K. Ghosh - Asst. Manager (Production)

### **3.4 Assistance from Bank officials**

- a. Mr. J. S. Javle - Asst. General Manager (SASF, IDBI)
- b. Mr. Nitin Kaoshik - Vice President (SIG, Deutsche Bank AG)
- c. Mr. Nisheeth Saran - Vice President (SIG, Deutsche Bank AG)

### **3.5 General**

This valuation report is based on the information and particulars furnished to MM by the officials of EPL and reflects MM's best estimate of prevailing conditions, policies, practices and its professional judgement based on the explanations and information made available to MM.

## 4. About Elque Polyesters Ltd.

The company was established in 1994 to manufacture Polyethylene Terephthalate, commonly called as Bottle Grade PET. The plant is located at Falta Special Economic Zone at South 24 Parganas, West Bengal. The plant consists of two main processes viz. Continuous Polycondensation Plant (CPP) supplied by Sunkyoung Limited of South Korea and is based on Hitachi (Japanese) technology & Solid State Polycondensation Plant (SSP) supplied by Buhler of Switzerland. The manufacturing process is based on continuous process. As the said process of manufacturing Pet Resin has been divided in two parts namely CPP & SSP it is capable of handling various grades of products and can cater to various industry types. The plant has an installed capacity of producing 60 TPD (Tons per Day) of Bottle Grade Pet i.e. 19,800 TPA (Tons per Annum) based on 330 working days.

The major raw materials being used by the unit are PTA (Purified Terephthalic Acid), MEG (Mono Ethyle Glycol), DEG (Di-Ethyle Glycol) and Isophthalic Acid (IPA). The raw materials are generally procured from India with IPA & MEG being sourced through imports.

Based on the information provided by company officials, the plant is not in operation for last three years.

### 4.1 Manufacturing Process

The basic raw materials used to manufacture Polyester Chips are PTA and MEG. DMT (Di – Methyltryptamine) can also be used instead of PTA. In fact some of the plants across the globe have dual feed facility, which enables them to manufacture Polyester Chips from either of PTA or DMT. However majority of the plants use PTA as the feed stock.

It is noted that there are two methods of manufacturing Polyester Chips viz. Batch Process and Continuous Process (Polycondensation). A Continuous Polycondensation plant has lower operating costs than a batch plant and the product quality is uniform but the degree of flexibility in operation is limited in case of Continuous Polycondensation plant.

#### 4.1.1 Polycondensation

In the Polycondensation process, a series of condensation reactions take place whereby monomers or monomer chains add to each other to form longer chains.

This process involves the chemical reaction of PTA/DMT and MEG to produce polyethylene terephthalate (Polyester) monomer. Polyester is produced in the poly condensation unit. PTA and MEG slurry is

continuously fed to the Esterification reactors for trans-esterification (or esterification), under specific temperature and pressure. An intermediate monomer, Dihydroxy Ethyleneterephthalate, is obtained, which is fed to Polycondensation reactors. During Polycondensation, monomer is polymerised to give Polyester Polymer, in the presence of Titanium Dioxide and other suitable catalysts under vacuum and a temperature range of 285 – 295°C.

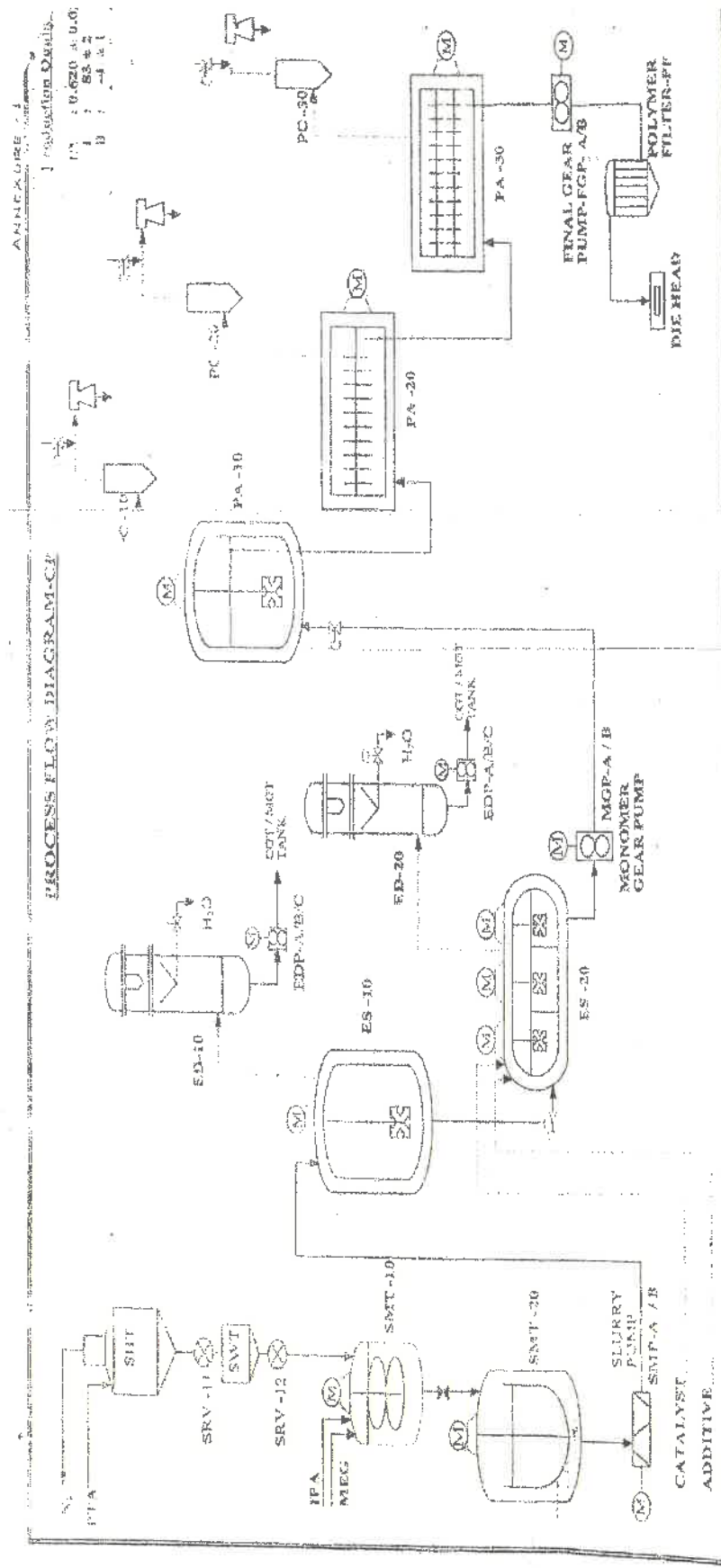
After the polymer of the desired molecular weight is obtained, the resulting high molecular weight Polyester is continuously removed from the Polycondensation stage and filtered. The polymer produced is a highly viscous melt, which are converted into Chips. To produce chips, the polymer is extruded through a die head and passed in the form of single strands to a cooling plate, which is constantly cooled with chilled water. The polymer strands are cooled and solidified, and then drawn into a chip cutter, where they are converted into Polyester Chips. The Polyester Chips are then packed and sold in the market or used for captive consumption.

#### **4.1.2 Process Flow Diagrams**

The process flow diagram is given below.



Figure 4.1: CPP



Source: EPL



## 4.2 Comments on Technology

Continuous polycondensation process for PET Chips manufacture is in vogue for many years now. Continuous polycondensation technology and plant are mainly supplied by few renowned suppliers like Du Pont-Chemtex and Zimmer. However, over the years the technology has been well absorbed and now there are number of technology suppliers offering Continuous Polycondensation technology and plants, but majority of the market share is still governed by renowned suppliers. Most of the other suppliers still procure critical components like finishers and polymer pumps from parties like Zimmer and Du Pont-Chemtex. The current market assessment carried out by Mott MacDonald reveals that new technology provided by renowned suppliers is for plants in excess of 300 TPD capacities.

The technology used by EPL for CP plant is based on Hitachi (Japanese) technology supplied by Sunkyong Limited of South Korea and for Solid State Poly-condensation Plant (SSP) has been supplied by Buhler of Switzerland. The said plant has a capacity to produce only 60 TPD of Polyester Chips.

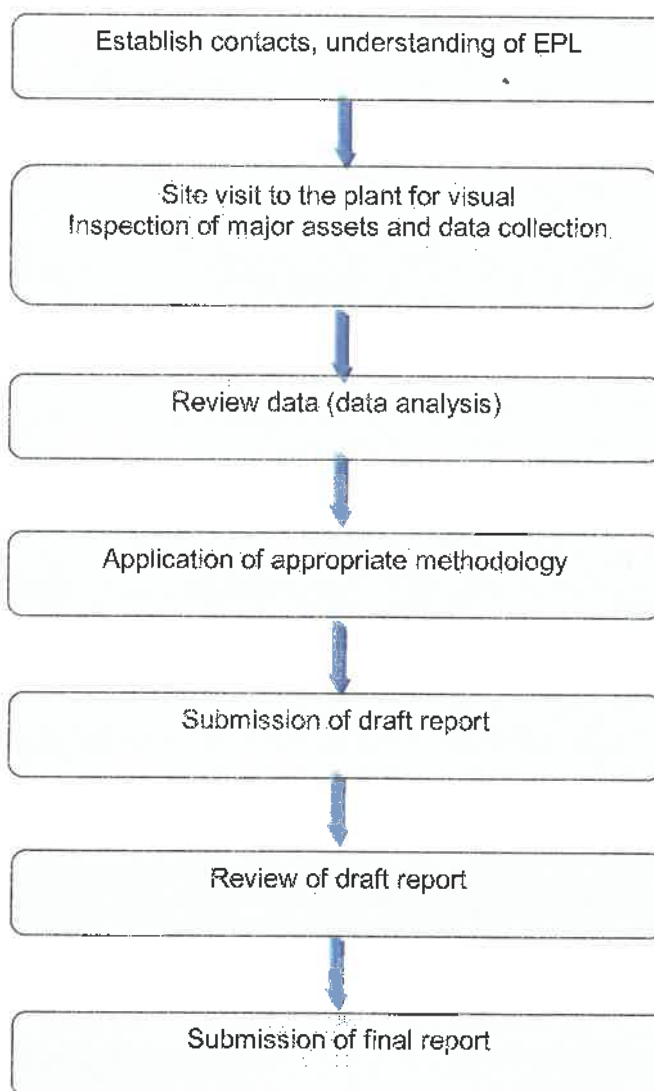
Based on MM assessment the technology employed by EPL is totally obsolete both in terms of process and capacity.

## 5. Technical Approach

### 5.1 Technical Approach

General approach followed by MM in conducting this valuation assignment is shown below in the following diagram.

Figure 5.1: General Approach



### 5.2 Data Collection

The following data was studied as furnished by DBAG /EPL for carrying out the valuation work.

- Detailed list of Buildings of the Elque Polyesters Ltd as on 31/12/2002.

- Lease deed Agreement pertaining to land
- Site layout plan
- List of equipments with technical specifications.
- Manufacturing process flow chart.

### 5.3 Site Visit

MM's team has visited plant of Elque Polyesters Limited located at Plot No 51-56, Sector II, Falta SEZ, South 24 Parganas, in West Bengal on 18<sup>th</sup> and 19<sup>th</sup> September 2009, to physically verify and broadly assess the condition of the fixed assets under scope of work. Based on the visual inspection, it was found that the plant and all other assets are in good condition.

Based on the data/ particulars furnished and our inspection, assets were evaluated as per the methodology given in Chapter 6.

### 5.4 Observations

- All buildings/structures are well maintained and are in good condition.
- All main buildings have fire fighting systems, but the hose reel outside the building in the open areas is found to be missing from the fire box.
- Internal roads (80% are of bituminous and 20% of concrete roads) are maintained in good condition.
- According to Lease deed the Plot No.51-56 in Sector II in Falta SEZ measuring 24,936 sq mtrs. is in the name of M/s Elque Polyesters Ltd. EPL representative informed that now the name of company has been changed to M/s Sen Pet (India) Ltd but no supporting documents has been provided to MM.
- From the Land Deed MM note that, the land is taken on lease for a period of 15 years starting from year 1992.
- Presently the plot is isolated from the main SEZ enclosed boundary and can be accessed through an isolated temporary road running through the agricultural land connecting the main bituminous road to SEZ.
- The entire plant and buildings were constructed in the year 1996.
- The plant has been shut off completely since last 3 years as per information provided by company officials.
- The installed capacity of the plant is 60 TPD is very low as compared to today's running capacity of the plants. It is observed that the plant is technologically obsolete.
- Sunkyong Industries, Korea & Bhuler of Switzerland are the original suppliers of the complete pet resin plant with technical know-how, design & consultancy services.

- As informed by Company's officials more than 50% of the instrumentation of the plant has collapsed and the rest is not yielding the expected results and hence whole instrumentation needs to be immediately replaced.
- Presently company is not having the power grid connection from West Bengal Electricity Corporation & it operates on diesel generators for trial runs.
- All diesel generator sets are taken on lease as per information provided by company officials.

## 5.5 Assumptions

- The weight of the equipments is based on the manual of the equipments, name plates of the machinery & assumed to be true & correct. For rest of the machinery weights have been worked out on judgemental basis and in house data.
- The diesel generator sets are taken on lease hence not considered for valuation.
- The original year of construction/capitalisation of the plant was not made available to MM representative and the same is assumed as 1996, based on discussions with company officials.

## 5.6 Limitations

- In absence of Fixed Asset Register (FAR), the list of Assets has been prepared and updated with technical specification & used as the basis for physical verification and visual inspection. The same has been considered as the basis for valuation. In case of buildings, the built up area statement was provided. These details are used as the basis for valuation of buildings.
- In absence of FAR, We have considered the date of installation / capitalisation of the asset, as informed by the client as the basis for depreciation calculation.
- Only major assets at the plant were verified. Assets like trolleys, storage racks, small testing equipments, weighing scales, etc. are frequently transferred within various departments in the plant. Hence, physical verification of such assets was not practically possible.
- We have not covered assets under groups furniture / fixtures, Office Equipments, Computers and Vehicles, fire extinguishers since these are non-critical assets with insignificant materiality and lower valuation impact compared to other major asset groups such as land, buildings and plant & machinery.

## 6. Valuation Methodology

The valuation methodology adopted for various group of assets is given as below:



### Land

The aforesaid land is basically owned by Kolkotta Port Trust (KPT). KPT has given lease to Falta SEZ (Falta Special Economic Zone) and subsequently Falta SEZ given lease to various industries. The lease is given for a period of 15 years and can be further renewed for 5 year period after 15 years duration. The lease rent is revised for every four years. The ongoing lease rent for Falta SEZ is Rs. 56 /- per sq mtr. There is no extra premium. The lease rent is collected for one year in advance. The current lease rent will be considered at the time of renewal.

KPT is the sole owner of the land of EPL. Thus under any condition the land can not be sold to any third party. Land can only be transferred to any third party by the Bank, but this can only be done taking prior consent of Falta SEZ authority. Falta SEZ will give permission once the dues of EPL are cleared.

Under the above circumstances we can not assign any value to land.

### 6.2 Factory Buildings and Miscellaneous Civil Works

The value of buildings and miscellaneous civil works has been worked out using replacement value as the basis. The replacement value means price expected to replace existing asset with similar or equivalent new asset as on date of valuation.

#### 6.2.1 Determination of Replacement Value of Buildings & misc. civil works

Replacement value is computed by considering the current rate of construction of similar type of buildings/ civil works. Technical parameters like dimensions, design and specifications, type of foundations, type of structure/ construction, specifications of finishes etc. were considered based on our visual inspection.

#### 6.2.2 Determination of in situ & ex situ value of Buildings & misc. civil works

Replacement value has been depreciated based on used life and total life of the building and discounted to arrive at in-situ value. Following



factors were considered while deciding the life of the buildings and civil infrastructure & discounting purpose.

- Year of construction/ used life of the building/ civil works
- State and standard of maintenance
- Major modifications/ major repairs carried out, if any, to enhance the life of the structure.

Straight-line method has been adopted for depreciation calculation considering 10% of replacement value as salvage value.

Ex-situ value is not applicable for immovable assets.

#### **6.2.3 Determination of scrap value of Buildings & misc civil works**

In situ value has been further discounted based on type of structure, content of steel to arrive at scrap value of immovable assets.

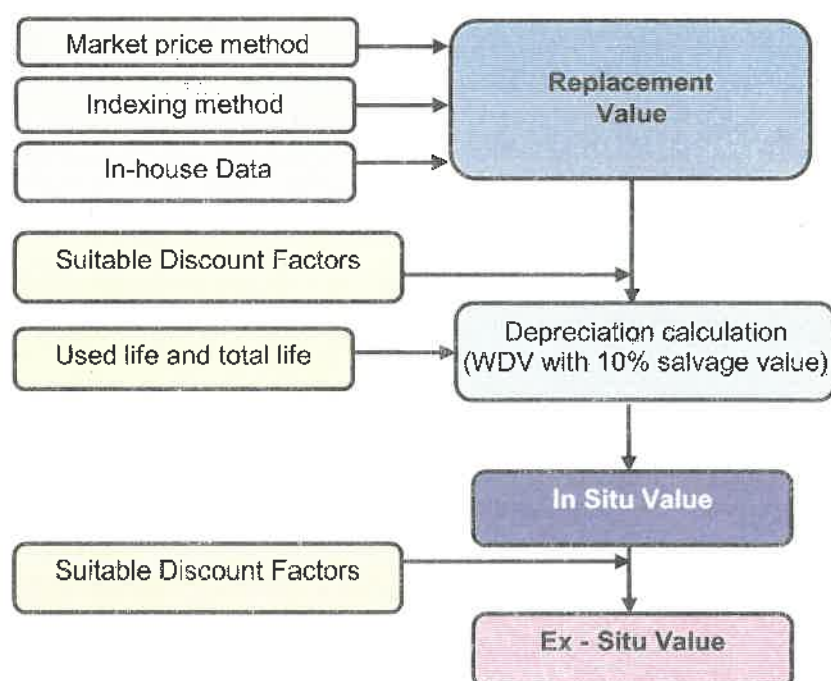
### **6.3 Determination of value for Plant and Machinery**

The Value of plant & machinery as on date of valuation has been worked out using replacement value as the basis. The replacement value means price expected to replace the existing asset with similar or equivalent new asset as on date of valuation. This replacement value is discounted for technical obsolescence of the machinery w r t. technology, capacity, spares availability etc. To this replacement value, suitable depreciation has been applied based on used life of the asset using written down value method (WDV) to arrive at the in situ value.

The general methodology followed can be summarised in the block diagram as shown on next page.



Figure 6.1: Methodology for Plant &amp; Machinery



### 6.3.1 Determination of Replacement Value

Depending on case-to-case basis, one of the following methods was used to determine the replacement value of the asset depending upon its suitability, applicability and practicability.

#### ▪ Market Price Method

Under this method, current basic price of the asset was obtained from manufacturer/ vendor by taking budgetary quotations (verbal or written). To the basic cost, all additional costs on account of taxes & duties, transportation, loading/unloading, insurance, installation and commissioning, etc, as applicable were added.

#### ▪ MM data bank

In some of the cases the basic costs/ rates were considered from MM's data bank/ Engineering department. To these basic cost, all additional costs on account of taxes & duties, freight, loading/ unloading,

insurance, installation & commissioning, etc, as applicable were added to arrive at the replacement value. The following factors were considered while deciding the Replacement Value of assets.

- Type of machinery/ plant
- Imported or indigenous
- Material of Construction (MOC)
- Category of supplier/ vendor
- Design and workmanship standards

### **6.3.2 Determination of in situ Value**

The in situ Value of plant & machinery as on date of valuation has been worked out using replacement value as the basis. The replacement value means price expected to replace the existing asset with similar or equivalent new asset as on date of valuation. This replacement value is discounted for technical obsolescence of the machinery w r t. technology, capacity, spares availability etc. To this replacement value, suitable depreciation has been applied based on used life of the asset using written down value method (WDV) to arrive at the in situ value. Written Down Value method has been adopted for depreciation calculation considering 10% of replacement value as salvage value.

Residual life of the asset was assessed on the basis of our visual inspection, observations and judgement, taking into accounts the following factors:

- Physical & Functional condition
- Age of the equipment
- Operating conditions
- Manufacturer's reliability and reputation
- Type of Machinery – standard or special purpose
- Quality of material of construction used
- Preventive & breakdown maintenance policies adopted.

The summation of used life and residual life gives us the total economical useful life of the asset. The total useful life has been determined on the assumption that the adequate standards of preventive and breakdown maintenance would continue to be followed during the estimated residual life of the individual plant and machinery/ group of plant and machinery.

### **6.3.3 Determination of Ex-situ Value**

Ex situ value has been determined by discounting in situ value on account of installation cost and dismantling cost of equipments.

#### **6.3.4 Determination of Scrap Value**

The scrap value of the plant & machinery as on date of valuation has been worked out based on weight of the equipments and the current scrap rates per KG. depending upon the material of construction of the individual equipments. The weight of the equipments considered is based on the manual of the equipments; name plates data of the machinery & on judgmental basis for rest of the assets. The ongoing scrap rates of the steel in the market are Rs.15/- per Kg for MS, Rs.55/- per Kg for SS 304 & SS 400 and Rs.75/- per Kg for SS316 type of material.

## 7. Valuation Summary

Sr. No	Schedule No	Description	In Situ Value (Rs.)	Ex Situ Value (Rs.)	Scrap Value (Rs.)
1	A	Land	No Value	No Value	No Value
2	B	Buildings	87,358,000	Not Applicable	8,686,000
3	C	<b>Plant &amp; Machinery</b>			
	C1	Main Plant	52,323,000	35,766,800	31,390,600
	C2	Other Facilities	18,895,000	17,005,500	8,951,000
		<b>Grand Total</b>	<b>158,576,000</b>	<b>52,772,300</b>	<b>49,027,600</b>

## 9. Transportation System

Local transport is available.

## 10. Valuation of Land

Based on our interaction with representatives of Falta SEZ, Land lease deed and factors mentioned below, we state that:

- The aforesaid land is basically owned by Kolkotta Port Trust (KPT). KPT have given it on lease to Falta SEZ, and subsequently sub-leased to various industries by Falta SEZ. Thus the sale of this particular plot of land is not feasible.
- Under any circumstances, if financial Institution wants to seize the property they can not sell the plot. The land can only be sub-leased or transferred to other institution/industry. There are no transfer charges for SEZ but a prior consent is to be taken from Falta SEZ for the entire process. This can and will only be approved once all the dues (i.e. Land Lease rental charges, WBSEB charges, etc.) will be cleared.
- As per last lease deed – the validity of 15 years lease was till 2007. The lease can be further renewed for a period 5 years duration with ongoing lease rental at the time of renewal. But as per the information provided by the company officials the said lease deed has still not been renewed.
- Although the plot has been moved out of SEZ boundary but Elque Polyesters Limited is still liable to give lease rent to Falta SEZ authority since the land is leased by Falta SEZ authority.
- The present ongoing lease rate is Rs. 50/- per sq mtr. per annum with an additional surcharge of Rs. 6/- per sq mtr. as service charge. The lease rent is subject to change in every four years.
- There are no other premiums for land lease.
- The SEZ authority collects payment of 1 year in advance.
- As per the lease deed dated 30<sup>th</sup> September 1992 the lease rental was Rs 16 /- per sq. mtr. per annum only.
- As per the lease deed the penalty charge stands as –
  - 12% for 1<sup>st</sup> year delay
  - 18% on 2<sup>nd</sup> year delay
  - 24% on 3<sup>rd</sup> year onwards delay

**Conclusion: - As the current lease period of 15 years has been expired in year 2007 and further renewal of the same has also not been carried out, under these circumstances we can not assign the value of land, hence the value of land is currently nil.**

## Schedule – B

## Valuation of Buildings and Misc. Civil Structure

Sr. No.	Building Types	Nature of Construction	Year of Const.	Height of Building	Area in Sq mtr,	In Situ Value (Rs.)	Scrap Value (Rs.)
1	CP & SSP Building	RCC framed heavy structure with RCC roof, Brick masonry outer wall holding plant equipment, industrial flooring, G+4 Building	1996	1st Floor - 6mtr, 2nd Floor - 11mtr, 3rd Floor - 17mtr, 4th Floor - 24 mtr; Total - 24mtr	3740	25,211,000	2,521,000
2	Raw Material Storage	Asbestos roof with RCC Column, MS Truss, Brick Masonry load bearing wall painted inside and IPS Flooring	1996		763	2,484,000	373,000
3	Finished Good Storages	Brick masonry load bearing wall, RCC Column and beam, MS Truss, AC sheet roofing, IPS floor inside wall painted up to 1.5 mtr from bottom	1996		651	2,312,000	347,000
4	General Stores	Brick masonry load bearing wall, RCC Column and beam, MS truss, AC sheet roofing, IPS floor inside wall painted up to 1.5 mtr from bottom	1996		165	560,000	84,000
5	Raw Water Storage	a) Circular Underground open tank made with RCC wall and bottom floor - 17.2mtr dia	1996	4.6	232	1,351,000	135,000
		b) Semicircular brick missionary load bearing wall structure over the circular tank with RCC roof steel glazed window		4	116	675,000	68,000
6	Utility Area	Brick masonry load bearing wall on the long sides, RCC beam and column, AC sheet roofing over MS truss, RCC Floor	1996	6	528	2,344,000	352,000
7	HTO	a) All sides open structure with MS column, MS truss, AC Sheet roofing	1996		160	453,000	68,000
		b) Boiler - Brick masonry load bearing wall, MS truss, Industrial floor, provided with cable duct and rolling shutter			148	503,000	75,000
8	A) DG	Brick masonry load bearing wall, MS truss, Industrial floor, provided with cable	1996		333	1,131,000	170,000

Sr. No.	Building Types	Nature of Construction	Year of Const.	Height of Building	Area in Sq mtr.	In Situ Value (Rs.)	Scrap Value (Rs.)
		duct and rolling shutter					
	B) Substation	RCC framed structure with RCC roof, Industrial floor and rolling shutter - Presently not in use since 2003	1996		395	2,300,000	230,000
9	Weigh Bridge Room	a) Brick missionary load bearing wall, RCC roof and glazed window	1996		5	29,000	3,000
		b) RCC underground tank enclosure			28	163,000	16,000
10	PTA Godown	RCC Column, brick masonry load bearing wall, AC Sheet roofing over MS Truss, IPS Floor	2001		77	278,000	42,000
11	Pipe Godown	RCC Column, brick masonry load bearing wall, AC Sheet roofing over MS Truss, IPS Floor	2001		142	512,000	77,000
12	Security Room & Time Office - Admin Bldg	RCC Framed Structure with RCC Roof glazed window and mosaic floor (G+1)	1996	2 x 3.2 = 6.4	246	1,357,000	136,000
13	Roads and Drains	a) Roads - Bituminous Road over suitable base course	1996		4500	1,643,000	-
		b) Drains - Brick masonry side wall, cement concrete flooring and all side, running parallel to road on two sides	1996	400mm to 600mm	2260	6,617,000	-
14	Boundary Wall - One side of the plant is surrounded by the boundary constructed by SEZ	a) Brick masonry wall with intermediate pillar	1996	3.65 m	55 mtr length	16,000	-
		b) Brick masonry with iron gratings over it		2.7m	393 mtr length	84,000	2,000
15	Bore Well	2 No's including filling with PCC size gravel, with following specification: a) 200mm dia and 45.7m deep b) 150mm dia and 198m deep	1996		2 No's	61,000	-
16	Canteen	Brick masonry load bearing wall, AC sheet roofing, false ceiling	2001		90	443,000	44,000
17	Housing Complex		1996				
	i) A Type Quarters :	RCC framed structure with RCC roof, mosaic floor,		2 x 3.2 = 6.4	941	8,055,000	805,000



Sr. No.	Building Types	Nature of Construction	Year of Const.	Height of Building	Area in Sq mtr.	In Situ Value (Rs.)	Scrap Value (Rs.)
	5Nos G+1 Bungalow	wooden glazed window, wall surface finished with POP,					
	ii) B Type Quarters :2 no G+2 Bldg, 3Flats per Floor, Total - 18nos flat	RCC framed structure with RCC roof, mosaic floor, wooden glazed window, brick masonry filler wall, glazed window,		3 x 3.2 = 9.6	1707	12,858,000	1,286,000
	iii) C Type Quarters :1 no G+2 Bldg, 2Flats per Floor, Total - 6nos flat	RCC framed structure with RCC roof, mosaic floor, wooden glazed window, brick masonry filler wall, glazed window,		3 x 3.2 = 9.6	452	3,405,000	340,000
	iv) D Type Quarters :3 no G+2 Bldg, 2Flats per Floor, Total - 16nos flat	RCC framed structure with RCC roof, mosaic floor, wooden glazed window, brick masonry filler wall, glazed window,		3 x 3.2 = 9.6	820	6,177,000	618,000
	v) Servant Quarters: 5 No's	Load bearing structure with RCC roof, IPS floor single storied		3.2	112	729,000	73,000
	vi) Security Office: 3 No's	Load bearing structure with RCC roof, IPS floor single storied		2.5	22.5	146,000	15,000
	vii) Boundary Wall	Brick masonry wall with iron bars		1.5	100 mtr (roughly)	36,000	1,000
	viii) Paved Pathway	Cement concrete pathway over suitable base course			150	128,000	13,000
	ix) External Lighting						
18	Power Supply and Distribution - Factory Area		1996				
19	Light Fittings - Factory Area		1996				
20	Stack Yard - Factory Area	Brick missionary load bearing wall, MS column, MS tubular truss, rolling shutter, AC Roofing	2001		1242	5,296,000	794,000
	<b>Total for Sch. - B</b>					<b>87,357,000</b>	<b>8,688,000</b>



## Schedule – C1

## Valuation of Main Plant

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		<b>Complete PET Resin Plant</b>			1996	47,533,000	35,649,800	
		<b>Continuous Polycondensation Plant (CPP)</b>						
1	SMR A/B	Slurry Feed Pump - cap. 2.8 m3/hr, 71 kg/m2, Temp 100 deg.c	1,400	2	1996			21,000
2	EHT	EG Feed Tank, SS304 make - Vertical drum, Ø1500 x 1550 TL, Vol-3m3,	1,000	1	1996			55,000
3	EHP - A/B	EG Feed pump - Centrifugal type, cap. 5m3/hr & 5kg/cm2	560	2	1996			8,400
4	RGP	Refined EG Pump, cap. 5m3/hr & 3kg/cm2	280	1	1996			4,200
5	NGP	New EG Pump - cap. 5m3/hr & 3kg/cm2	250	1	1996			3,750
6	NGP-O	New EG Unloading Pump - cap. 20m3/hr, 2kg/cm2	200	1	1996			3,000
7	SGP-A	Make-up EG Pump - cap. 1.5m3/hr & 5kg/cm2	200	1	1996			3,000
8	SGP-B/C	Make-up EG Pump - 2.0m3/hr & 5kg/cm2	400	2	1996			54,000
9	ES-10	EG Reactor No.1, SS316 make, Vertical Reactor Ø2400 x 2400 TL, Vol - 14.5 m3, Coil and Jacket type, Reaction Area - 62 m2	14,500	1	1996			1,087,500
10	ES-10-A	Agitator for ES10, 4 blade Double Mechanical Seal Paddle type - 157 rpm	-	1	1996			Incl. Above
11	ES-20	ES Reactor No. 2, SS316 make, Vertical type, Ø1500x2900 TL, Vol-6m3	7,500	1	1996			562,500
12	ES-20-A1/A2/A3	Agitator for ES 20, 177 rpm	-	3	1996			Incl. Above
13	ED-10	ES Column No.1 for Distillation, SS316 make, Ø850 x 8300 TL, Sieve Trays (10 nos.)	2,700	1	1996			202,500

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
14	ED-20	ES Column No.2 for Distillation, SS316 make, Ø350 x 8000 TL, Dual Trays (10 nos.)	1,200	1	1996			90,000
15	EC-10	ES Column Condenser No.1, SS316 make, U Tube type, Area - 30m2, Tube - 25.4Ø x 1050 TL, Shell - Ø800	700	1	1996			52,500
16	EC-20	ES Column Condenser No.2, SS316 make, U Tube type, Tube - 25.4Ø x 1200 L, Shell - Ø350, Area - 4.8 m2	700	1	1996			52,500
17	PA-10	PC Reactor No.1, SS 304, Vertical Jacketed type - Ø1700 x 2200 TL, Vol - 6.3m3	6,900	1	1996			517,500
18	PA-10-A	Agitator for PA - 10, 126 rpm	-	1	1996			Incl. Above
19	PA-20	PC Reactor No.2, SS304 make, Horizontal Jacketed type - Ø1600 x 3000 TL, Vol - 6m3	21,000	1	1996			1,575,000
20	PA-20-A	Agitator, 20 rpm	-	1	1996			Incl. Above
21	PA-30	PC Reactor No.3, SS304 make, Horizontal Jacketed type - Ø1037.5 R x 3300 TL, Vol - 9.3m3	37,000	1	1996			2,775,000
22	PA-30-A1/A2	Agitator, 15 rpm	-	2	1996			Incl. Above
23	PC-10	PC Direct Condenser No.1, SS304 make, Vertical (3 stage) type - Ø750 x 3300 TL	1,500	1	1996			67,500
24	PC-20	PC Direct Condenser No.2, SS304 make, Vertical (3 stage) type - Ø750 x 3300 TL	1,600	1	1996			88,000
25	CF-A/B	C2 Filter, SS304 make, Cartridge type, Area - 5 µ	100	2	1996			5,500
26	DIT	Homogenizing Tank D1, SS304 make, Vertical type - Ø870 x 800 TL, Vol - 0.5m3	800	1	1996			44,000
27	DIT-A	Agitator for DIT, 2-Blade type, 115 rpm	-	1	1996			Incl. Above
28	D1-H	Homogenizer D1, Dispense Mill 1m3/hr X 0.4 kg/cm2	130	1	1996			1,950

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
29	DFT	Additional Feed Tank, Vertical type - Ø900x 1300 TL, Vol- 1.0 m3	600	1	1996			9,000
30	DFA - A/B	Const Feed Pump, Reciprocating, Single Diaphragm, Single Head type, cap. 3kg/cm2	160	2	1996			2,400
31	PF - A/B	D1 Filter, Cartridge Type, Area - 5 µ	100	2	1996			1,500
32	IPT	IPA preparation Tank, SS304 make, Vertical type, Ø1300 x 1500 TL, Vol - 2.5m3	1,200	1	1996			18,000
33	IPT-A	Agitator for IPT, Anchor type, 40 rpm	-	1	1996			Incl. Above
34	IFT	IPA Feed Tank, Vertical, Ø1300 x 1500 TL, Vol- 2.5m3	1,200	1	1996			18,000
35	IFT-A	Agitator, Anchor type, 40 rpm	-	1	1996			Incl. Above
36	IFT - A/B	IFT Pump, SS304 make, Mono Pump, cap. 0.4m3/hr	700	2	1996			38,500
37	CFT	Catalyst Feed Tank, Vertical, Ø1300 x 1500 TL, Vol-2.5m3	1,200	1	1996			18,000
38	SHT	TPA Hopper, SS304 make, Vertical type, Ø2500 x 2500 TL, Vol- 15.8m3	2,600	1	1996			143,000
39	BF11	Bag Filter						
40	SWT	TPA Weighing Tank, SS304 make, Cylindrical type, Ø1600 x 1600 TL, Vol - 4.5m3	1,000	1	1996			55,000
41	SMT-10	Slurry Mixing Tank, SS304 make, Vertical Drum type, Ø1600 x 2150 TL, Vol-5.4m3	5,200	1	1996			286,000
42	SMT-10-A	Agitator for SMT 10, Double Helical Ribbon type, 50 rpm	-	1	1996			Incl. Above
43	SMT-20	Slurry Storage Tank, SS304 make, Vertical Drum type, Ø2200 x 2500 TL, Vol - 12.3m3	6,000	1	1996			330,000
44	SMT-200A	Agitator for SMT - 20, Anchor Type, 45 rpm	-	1	1996			Incl. Above
45	SRV-11	TPA Rotary Valve No.1,	300	1	1996			16,500

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		SS304 make, Cap. 5 T/hr						
46	SRV-12	TPA Rotary Valve No.2, SS304 make, Cap. 10.2 T/hr	300	1	1996			16,500
47	PWS-30A	PA-30, 1st Polymer Waste Scrubber SS400 make, Vertical type, Ø500 x 600 TL, Vol - 0.125m3	200	1	1996			11,000
48	PWS-10B	PA-10, 2nd Polymer Waste Scrubber SS400 make, Vertical type, Ø250 x 400 TL, Vol - 0.02m3	200	1	1996			11,000
49	PWS-20B	PA-20, 2nd Polymer Waste Scrubber, SS400 make, Vertical type, Ø250 x 400 TL, Vol - 0.02m3	200	1	1996			11,000
50	PWS-30B	PA-30, 2nd Polymer Waste Scrubber, SS400 make, Vertical type, Ø250 x 400 TL, Vol - 0.02m3	200	1	1996			11,000
51	PC-30	PC Direct Condenser No.3, SS304 make, Vertical with Spray (3 stage) type, Ø750 x 3500 TL	1,600	1	1996			88,000
52	PR-10	EG Seal Tank No.1, SS304 make, Vertical type, Ø1550 x 2000 TL, Vol - 4.2 m3	2,000	1	1996			110,000
53	PR-20	EG Seal Tank No.1, SS304 make, Vertical type, Ø1550 x 2000 TL, Vol - 4.2 m3	2,000	1	1996			110,000
54	PR-30	EG Seal Tank No.3, SS304 make, Vertical type, Ø1550 x 2000 TL, Vol - 4.2 m3	2,000	1	1996			30,000
55	PE-10A/10B	EG Cooler No. 1, SS400 make, Shell and Tube type, Area - 58.4 m2	4,600	2	1996			253,000
56	PE-20	B G Cooler No.2, SS400, Shell and Tube type, Area - 48 m2	2,100	1	1996			1,161,300
57	PE-30	EG Cooler No.3, SS400 make, Shell and Tube type, Area - 55.3 m2	2,200	1	1996			121,000

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
58	PF-A/B	Polymer filter, SS304 make, Cartridge type, Area-12 m2	5,600	1	1996			308,000
59	DH	Die Head, SS304 make, Strand Type, Cap. - 2.14 TPH	2,180	1	1996			119,900
60	PRP-10A/B	No 1 EG Circulating Pump, Canned / Slurry Type, Cap. 30 m3/hr	560	2	1996			8,400
61	PRP-20	No 2 EG Circulating Pump, Canned / Slurry Type Cap. 30 m3/hr	280	1	1996			4,200
62	PRP-30 A/B	No 3 EG Circulating Pump, Canned / Slurry Type Cap. 30 m3/hr	560	2	1996			8,400
63	FGP-A/B	Polymer Gear Pump, Cap. 2.6 m3/hr	5,000	2	1996			75,000
64	PWS-10A	PA10, 1st Polymer Waste Scrubber, Vertical type - Ø500 x 600 TL, Vol - 0.125m3	200	1	1996			3,000
65	PWS-20A	PA20, 1st Polymer Waste Scrubber, Vertical type - Ø500 x 600 TL, Vol - 0.125m3	200	1	1996			3,000
66	CC-A/B	Chip Cutter, SS304 make, Strand Cutting Type, Cap. 2.5 T/hr	13,000	2	1996			715,000
67	JSP-A/B	CC Water Feed Pump, Centrifugal type, Cap. 35m3/hr	600	2	1996			9,000
68	JF-A/B	CC Water Feed Filter, Cartridge type, Area 10m2, SS304 make	3,600	2	1996			198,000
69	JC-A/B	CC Water Feed Cooler, Plate Type Heat Exchanger, cap. 3,50,000 kcal/hr, SS304 make	1,400	2	1996			77,000
70	CCS	Chip Conveying System, SS304 make, length - 50m	-	1	1996			110,000
71	JTP	CC Water Feed pump, Centrifugal type, cap. 35 cm3/hr	300	1	1996			4,500
72	JC	CC Water Storage Tank, Vertical type, Vol-10m3, SS304 make	1,500	1	1996			82,500
73	JT	CC Water Tank, Vertical	1,500	1	1996			82,500



Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		type, Vol-10m3, SS304 make						
74	PJC-A/B	Ejector for EG Cooler, SS 400 make, Shell & Tube type - Ø550 x 600 TL, Area - 81m2	6,000	2	1996			330,000
75	PJB	EG Reboiler, SS304 make, Kettle type - Ø1500 x 2000 TL, Vol- 4.4m3, Area 27m2	3,000	1	1996			1,659,000
76	HW	Hot well, SS304 make, Square Tank type, Vol - 6.3m3	2,800	1	1996			154,000
77	WGT	Waste EG Tank, Vertical type, Vol - 0.5 m3, SS304 make	300	1	1996			16,500
78	PJ-10	EG Ejector No.1, SS304 make, Single Stage type, cap. 1.194 kg/hr	400	1	1996			22,000
79	VP-10	Vacuum Pump for PJ-10	-	1	1996			15,000
80	PJ-20	EG Ejector No.2, SS304 make, 3 stage type, cap. 2.946 kg/hr	800	1	1996			44,000
81	VP-20	Vacuum Pump for PJ-20	-	1	1996			15,000
82	PJ-30	EG Ejector No.3, SS304 make, 3 stage type, cap. 5.453 kg/hr	800	1	1996			44,000
83	VP-30 A/B	Vacuum Pumps for PJ-30	-	2	1996			15,000
84	PJP-A/B	Hot well pump, Centrifugal type, cap. 30m3/hr	620	2	1996			9,300
85	EDP-A/B	Gear Pump for ED-10, 20, cap. 150 l/hr	200	2	1996			3,000
86	EDP-C	Gear Pump for ED-10, 20, cap. 150 l/hr	100	1	1996			1,500
87	MGP-A/B	Oligomer Gear Pump, cap. 2.8 m3/hr	2,200	2	1996			33,000
88	CM	Chip Middle Hopper, SS304 make - Ø1600 x 500TL, Vol- 1.6m3,	1,000	1	1996			55,000
89	PPS-A	Precursor Pet Silo, SS304 make - Ø4700 x 7000 TL, Vol - 125 m3 Cap. - 100 T (Silo.2)	10,450	1	1996			574,767
90	PPS-B	Precursor Pet Silo, SS304 make - Ø5600 x 10000 TL, Vol - 250 m3 Cap. - 200 T (Silo. 1 )	15,840	1	1996			871,184

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
91	SPS-A/B	Solid State Pet Silo, SS304 make - Ø4700 x 7000 TL, Vol - 125m <sup>3</sup> , Cap. 100 T, (Silo 3&4)	10,450	2	1996			1,149,534
92	PU-20	Pressure Unit, SS304 make, Horizontal Drum type, Vol - 600 ltrs. Cooler-25,000 kcal/hr	2,100	1	1996			1,123,500
93	MWT	Coolant Tank, SS304 make, Vertical type, Vol - 1.7m <sup>3</sup>	600	1	1996			33,000
94	MWC	Coolant Cooler, Shell & Tube type - Ø216.3 x 1500 TL, Area - 1.7 m <sup>2</sup>	300	1	1996			16,500
95	MWP-A/B	Coolant Pump, Centrifugal type, cap.15m <sup>3</sup> /hr	500	2	1996			7,500
96	TRB	TEG Reboiler, SS304 make, kettle type - Ø1250 x 1250 TL, Vol- 2m <sup>3</sup> , Area - 2.6m <sup>2</sup>	1,400	1	1996			749,000
97	TC	TEG Condenser, SS304 make, Vertical U-tube Type - Ø318.5 x 1000TL, Area - 2.0m <sup>2</sup>	600	1	1996			33,000
98	TT	TEG Receiving Tank, SS304 make, Vertical type - Ø1000 x 1400 TL, Vol - 1.2m <sup>3</sup>	1,200	1	1996			66,000
99	TWR	TEG Drain Tank, SS304 make, Vertical type, Vol - 0.3 m <sup>3</sup>	200	1	1996			11,000
100	TJP	TEG Vacuum Pump, Liq Seal Pump, cap. 1 kg/hr	400	1	1996			6,000
101	TWP	Waste TEG Pump, Canned / Slurry type, cap. 7m <sup>3</sup> /hr	250	1	1996			3,750
102	ERC	Condenser for EGD, SS304 make, Shell & Tube type, Area 50m <sup>2</sup>	3,000	1	1996			165,000
103	ETP	Take-up Pump for EGD, Centrifugal type, cap. 2m <sup>3</sup> /hr	200	1	1996			3,000
104	TXC	TEG Vent Condenser, SS304 make, U-Tube Type, Area 2.5 m <sup>2</sup>	500	1	1996			27,500
105	TXT	TEG Holding Tank, SS304 make, Vertical type, Vol - 3.5 m <sup>3</sup>	1,200	1	1996			66,000

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
106	TX	TEG Heater, Shell & Tube Type, Area - 6m <sup>2</sup>	500	1	1996			7,500
107	TXP	TEG Pump, Canned / Slurry type, cap. - 7m <sup>3</sup> /hr (Not In Operation)	140	1	1996			2,100
108	NAOH-T	Na OH Tank, SS304 make, Square Type, Vol - 1.5m <sup>3</sup>	800	1	1996			428,000
109	H CY	HTO Cyclone, Vertical type, Ø350 x 450 TL	-	1	1996			25,000
110	HCA	HTO Drain Tank, Vertical type, Ø250 x 750 TL	-	1	1996			25,000
111	HLP-A	Jacketed Pipe HTO Pump, Canned type, cap. 29.4 m <sup>3</sup> /hr	130	1	1996			1,950
112	HLP-B/C	Jacketed Pipe HTO Pump, Canned type, cap. 74.9 m <sup>3</sup> /hr	580	2	1996			8,700
113	HMP-20 A/B	HTO Pump for ES20, Canned type, capacity- 34 m <sup>3</sup> /hr	280	2	1996			4,200
114	HPP-10 A/B	HTO Pump for PA10, Canned type, capacity. 23 m <sup>3</sup> /hr	280	2	1996			4,200
115	HPP-20 A/B	HTO Pump for PA20, Canned type, capacity- 13 m <sup>3</sup> /hr	140	2	1996			2,100
116	HPP-30 A/B	HTO Pump for PA30, Canned type, capacity- 13 m <sup>3</sup> /hr	140	2	1996			2,100
117	HVP	HTO Vacuum Pump, Liquid Seal Type, cap. 50 m <sup>3</sup> /hr	300	1	1996			4,500
118	HUP	Portable HTO unloading Pump	-	1	1996			15,000
119		HTO Feed Pump, Canned type, capacity- 15 m <sup>3</sup> /hr	300	1	1996			4,500
120	HT	HTO Tank, Vertical type, Vol - 66m <sup>3</sup>	5,000	1	1996			75,000
121	HT-HX	Suction Heater for HTO Tank, U-tube type, Area - 6m <sup>2</sup>		1996	1.906			25,000
122	HET	HTO Expansion Tank, SS400 make, Horizontal type, Vol - 4m <sup>3</sup>	1,500	1	1996			82,500



Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
123	HDP-A/B	HTO Main Pump, Canned 280m3/hr	1,200	2	1996			18,000
124	CHH	C2 Homogenising hopper, Vol - 0.5 m3, SS304 make	800	1	1996			12,000
125	CT	C2 Solution tank, Vol - 1.5 m3, SS304 make	1,800	1	1996			99,000
		<b>Solid State Polycondensation Plant (SSP)</b>						
126	1-S-03	Inlet hopper pre crystalliser, Sr No- J-1382-C, size 1800 D * 4251 H, capacity, 6.5 m3, SS (1.4541)	750	1	1996			41,250
127	2-S-01	Feed hopper Reactor, size 1200 D * 2585 H, capacity 1.0 M3, MOC SS (1.4541)	400	1	1996			22,000
128		Chiller water expansion Tank, size 1500L*1450W *1000H, size 2.0 M3, MOC- MS	150	1	1996			2,250
		<b>Equipments at 24 mtrs floor</b>			<b>1996</b>			
129	2-H-01	Pre crystalliser, Size 3731 H * 2550 L, capacity 1.0 M3, M/c No-10251840, M/c type-OTWK-250	1,828	1	1996			977,980
130	2-B-01	Blower with 160 kw motor, M/c no- KXE-125-050030, Temp-150 degree C, capacity 10 m3/ min	800	1	1996			122,400
131	2-R-01	Reactor, Sr No-1025/853, Inhalt capacity-39 Ltrs, Design Temperature-250 degree C, Design pressure-0.98 bar, size 11466 H * 1900 D, capacity 40.4 m3, moc-DIN : SS 1.4541	5,810	1	1996			319,550
132	2-X-01	Heater Pre crystalliser, size 1710 H * 1363 L, 114 KW, moc SS	600	1	1996			33,000
133	2-X-02	Heat Exchanger, SIZE 1530 H * 1015 L, 47 KW	400	1	1996			22,000
134	2-F-01	Precrystalliser cyclone	2,100	1	1996			115,500

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		separator, SIZE-6527 H, CAPACITY 1.0 m3, Moc -SS						
135	2-F-03	Crystalliser cyclone separator, SIZE 4827 H, CAP-1.0 m3, Moc SS	1,020	1	1996			56,100
136	2-B-02	Blower for Crystalliser separator, Volume flow-267 m3/ min, speed-3000 l/ min, Working Temperature-180 degree C, Motor-50 Kw	800	1	1996			44,000
		<b>Equipments at 17 mtr floor</b>			<b>1996</b>			
137	2-H-02	Crystalliser M/c Type-OTW6-280, Sr No-10251841, Volume-8 m3, Maximum gauge pressure-250 degree C bar+ .0.1, Maximum operating Temperature 250 degree C	1,750	1	1996			96,250
138	2-Q-02	Rotary Feeder, Capacity-3672 Kg/H	250	1	1996			3,750
139	2-R-02	Reactor, 2500 Ltrs capacity, Design Temperature-430 degree C, Design pressure-0.1/1 Kg/ cm2	4,000	1	1996			220,000
140	2-X-10	Heat Exchanger, capacity T=433 dm3, S=137 dm3, Sr No-W-5446	400	1	1996			22,000
141	2-R-01	Reactor, size-11466 H * 1900 D, 40.4 m3, MOC-DIN : SS 1.4541	5,810	1	1996			319,550
142	2-F-05	Bag filter with bag blowing system, SIZE 500 * 2090* 2090, Capacity-98 m3/H, MOC-DIN : 28011	375	1	1996			5,625
143	2-X-05	Electrical Heater, SIZE-1800 H X1050 L, 94 KW, Moc- SS	300	1	1996			4,500
		<b>Equipments at 11 mtr floor</b>			<b>1996</b>			
144	2-H-03	Roof type Pre heater, SIZE-2100 L* 2100 W, CAPACITY 20 m3, Moc-DIN : SS 1.4541	9,950	1	1996			5,323,250
145	2-X-03	Heat Exchanger, Size-	300	1	1996			16,500

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		1500 H X850 L, Sr No-4657, Max working pressure for shell is +_0.2 bar & for tube side is 10 bar, Minimum / maximum temperature at shell side is 10/280 degree C & for tube side is 10/340 degree C, Volume capacity is 35 m2						
146		Nitrogen Heater for heat exchanger 2-X-03	300	1	1996			16,500
147	2-B-03	Blower for pre heater with 30 Kw motor, capacity 94 m3/ min	660	1	1996			9,900
148	2-X-06	Heat Exchanger for 2-R-01, Volume-17 m3, working pressure at shell 0.75 bar & at tube side 10 bar, Minimum / maximum temperature at shell side is 10/250 degree C & for tube side is 10/340 degree C	400	1	1996			22,000
149	2-C-01	Cooler-Universal Heat Exchanger Limited - Coimbatore, Sr No-500641, Design pressure at shell-1-0 Kg/cm2 & at tube 10-0 Kg/cm2, Design Temperature-at shell & tube is 350 degree C, Hydraulic Test Pressure is 13 Kg/cm2, Duty / surface-0.1763 mmK cal/ Ht Cooling area-42 m2	515	1	1996			28,325
150	RFD-500	Purge Tank, size 500 D * 750 H, capacity 0.06 m3, MOC- SS	250	1	1996			13,750
151	2-B-05	Lube Blower for 2-R-01 Reactor, Sr No-X 00629, Size-110, 55 Kw motor	600	1	1996			9,000
		Equipments at 6 mtrs floor			1996			
152	2H-04	Nitrogen Dryer, Sr No-5745, Pressure-0.8 bar, Temperature-200 degree C, Volume-1.28 m3	600	1	1996			33,000

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
153	2-F-06	Filter paper for filtering N2, Sr No-12464, Bar Pressure-1 bar, Operating Temperature-80 degree C, Volume-780 Ltrs	800	1	1996			44,000
154	2-H-05	Chips Cooler, M/c Type-OTW6-160, Machine No-10251843, volume Content-2.7 m3, Operating Temperature-250 degree C	1,050	1	1996			57,750
155	2-B-04	Blower for Chips cooler with 30 Kw motor, capacity 175 m3/ min	710	1	1996			10,650
156	2-F-08	Cyclone separator for chips cooler, size-3520 H, capacity 1 m3, MOC - SS	520	1	1996			28,600
157	2-C-02	Cooler for N2 Dryer, M/c No-5445, Design Pressure at shell 7 bar & at Tube-1 bar, Design temperature 70 degree at Shell & at tube 150 degree C, Area at shell-124 & at tube -71	800	1	1996			44,000
		<b>Equipments at Ground floor</b>						
158	2-B-06	Twin Lube Blower, capacity 100 m3/ hr	150	1	1996			2,250
159	2-X-07	Electrical Heater, size 950L*500 W, 10 KW, moc -ss	200	1	1996			3,000
160	2-Q-04	Rotary Feeder, capacity 3264 Kg/H	250	1	1996			3,750
161	2-Q-05	Rotary Feeder, capacity 7082 Kg/ H, DIN : PN 10	250	1	1996			3,750
162	2-Q-01	Rotary Feeder, capacity-3035 Kg/H, MOC- SS	250	1	1996			3,750
163		Vibrator Screen -2 mm size, Capacity-1450 VPM, Moc- SS	20	1	1996			300
		PTA Charging facility						
164	V-01	PTA Charging Hopper, SIZE 1800 D *2100 H , CAPACITY-2.4 m3, Moc- SA 240TP304	1,200	1	1996			66,000
165	RV-1	Rotary Feeder,	250	1	1996			3,750

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		Capacity-2.5 Tons/ Hr						
166	BF-01	Bag Filter, Size-700 D X3045 H, Capacity -180 m3/ Hr, MOC- SS304	165	1	1996			2,475
167		Hoist 1 Ton capacity	30	2	1996			450
168	V-02	Conveyed Hopper, size-1600 D * 1156 H, capacity-1.325 m3, MOC-SA 240TP304	1,200	1	1996			66,000
169	CF-01	Online Bag Filter, Size-450 D* 1200 H, capacity-1175 Nm3/H, MOC-SS304	165	1	1996			9,075
170	RV-2	Rotary Feeder, Capacity-2.5 Tons/ Hr	250	1	1996			3,750
171	RB-01/RB-02	Twin Lube Blower, M/c No-AC-V, Size-89, Sr No-9601010 HTB/9801011 HTB, 1184 RPM, 10.15 PS, 1175 M3/Hr CAPACITY, 37 Kw motor	400	2	1996			6,000
172		PTA Cooler	400	1	1996			22,000
173	CF-02	Online Bag Filter, size-450 D* 1200 H, capacity-1175 Nm3/H, MOC-SS304	165	1	1996			9,075
		Mono Ethylene Glycol Recovery Area						
174	EMP	Middle Pot for EGD, SS304 make, 1100 D * 3300 H, 3.13 m3 capacity, SS 304	600	1	1996			33,000
175	ERB	Reboiler for EGD, Shell & Tube Type, Area - 3m2, MOC SS304	300	1	1996			4,500
176	ERBP-A/B	Centrifugal Pump for ERB, cap. 30m3/hr	400	2	1996			6,000
177	WMP	WD's Middle Pot, CS make, Vertical type - Ø450 x 1200 H, 0.19 M3 Capacity, MOC -CS	600	1	1996			9,000
178	WRB	WD's Reboiler, SS304 make, Shell & Tube Type, Area 9m2	1,500	1	1996			82,500
179	WRBP	WRB's Pump, Centrifugal type, cap. 20 m3/hr	200	1	1996			3,000
180	WD	Water Distillation Column, SS304 make,	3,000	1	1996			165,000



Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		Sieve tray type, Ø508 x 11440 TR (Trays 1-14)						
181	WDC	WD's Condenser, CS make, Shell & Tube type, Area 24m2	1,000	1	1996			15,000
182	WVP	WD's Vacuum Pump, Liquid Ring type, cap. 23 kg/hr	400	1	1996			6,000
183	EGD	EG Refined Distillation Column, SS304 make, Sieve Tray Type, 460-510 mw TS	5,900	1	1996			324,500
184	EVP	Vacuum Pump for EGD, Liquid Ring Pump, SS304 make, cap. 16m3/hr	400	1	1996			22,000
185		Thermic Fluid heating line, 80 mm dia, 14 mtr length, STPG 370-E-H MOC	200	1	1996			11,000
		<b>Lab Equipments</b>						
186		Karl Fisher Titrator	-	1	1996	11,000	11,000	2,000
187		Weighing Balance, Single Pan, cap. 10 gms	-	1	1996	26,000	26,000	2,000
188		EV Spectrophotometer	-	1	1996	51,000	51,000	5,000
189		Chromonometer, Minolta make	-	1	1996	29,000	29,000	5,000
		Lab Equipments - not working						
190		Gas Chromatograph	-	1	1996	-	0	0
191		Melting Point App.	-	1	1996	-	0	0
		Instrumentation - not working						
192		Gamma Ray Level meter	-	1	1996	-	0	0
193		Viscometer	-	1	1996	-	0	0
194		Mass Flow meter	-	1	1996	-	0	0
		<b>Total for P &amp; M</b>				47,650,000	35,766,800	29,107,100
195		Electricals		Lot	1996	3,243,000		1,621,500
196		Piping		Lot	1996	1,216,000		608,000
197		Instrumentation		Lot	1996	214,000		54,000
		<b>Grand Total for Sch- C1</b>				<b>52,323,000</b>	<b>35,766,800</b>	<b>31,390,600</b>

# Fixed Assets Valuation of Elque Polyesters Ltd.



Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
15	HGT-TC	Operation HGT's Top Condenser, Area - 2m2, Not in Operation	125	1	1996	2,000	1,800	1,000
16	CGT-GC	CGT's Condenser, Shell & Tube type - Ø25.4 x , Not in Operation	175	2	1996	3,000	2,700	1,000
17	FOT	Fuel Oil Day Tank, SS400 make, Vertical type - Ø2200 x 2800TL, Vol - 4.5m3	1,500	1	1996	127,000	114,300	82,500
18	FOP-A/B	FOT Pump, Gear type, cap. 0.66 m3/hr	400	2	1996	8,000	7,200	2,500
19	FOT-HX	Suction Heater for FOT, U-tube type type, Area - 2m2		1	1996	Incl. Above	Incl. Above	Incl. Above
20	FOP-A/B	FOT Pump, Gear type, cap. 0.75 m3/hr	500	2	1996	8,000	7,200	2,500
21	FOT	Fuel Oil Storage Tank, SS400 make, Vertical type, Vol - 150m3	12,000	1	1996	1,021,000	918,900	660,000
<b>Utility Area</b>								
<b>Thermic Fluid Heaters</b>								
22		Thermic Fluid Heater, cap. 2,500,000 Kcal/hr, Pre heater 48.6 D * 1 3.25, A = 96 m2, S=SS400, T=STPG 370, 1280 Kg	-	1	1996	519,000	467,100	233,600
23		Thermic Fluid heater, cap. 3,500,000 Kcal/hr		1	1996	654,000	588,600	294,300
25		Pre heater Cyclone, capacity 180 m3/hr, SS400 MOC	2,800	1		Included Above	Included Above	Included Above
26		Oil Heating System- 25.4 D * 1000 TL, capacity A=2.0 m2, MOC- S=SS400, T=SUC304T B	1,500	1		Included Above	Included Above	Included Above
27		Chimney, Ht. 40 mtr. X Ø 4.5 mtr.		1				
27	ETP	Effluent Treatment Plant of 40 m3 capacity			1996	39,000	35,100	

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
28		RO Plant						
29		Reverse Osmosis Plant-35 m3/ hr capacity, Purge System Pvt Ltd-Delhi		11	1996	382,000	343,800	120,300
		<b>Chilling Plant</b>						
30		Chilling Plant of 250 TR capacity, Thermax make Pune, Model 0212, Type-OE, Steam Pressure-8 Kg/ cm2, 415 V, 3 Ph, 50 Hz		1	1996	1,159,000	1,043,100	260,800
31		Chilling Plant of 360 TR capacity, Thermax make, Type-OE, Steam Pressure-8 Kg/ cm2, 415 V, 3 Ph, 50 Hz		1	1996	1,669,000	1,502,100	450,600
		<b>Air Compressors</b>						
32		Atlas Copco make Screw type air compressor, 1200 Nm3 / Hr, 710 CFM, Type Pne-110002, max working pressure-7.5 bar, 121 kw, Input power -162 Hp, Rotational shaft speed-1485 r/min	1,500	1	2000	486,000	437,400	153,100
33		Air Dryer-Type-FO 380, Sr No-179833, 5 bar pressure, max load 26 bar	305	1	2000	38,000	34,200	10,300
34		Elgi make screw compressor, model-EL 541500, motor-150 Hp, Fabrication No-203483 /203484, capacity 700 m3/ cfm, rated pressure 7 Kg/ cm2	3,000	2	2002	1,159,000	1,052,100	263,000
35		Air Dryer-Gem Equipments make, Type-2 KD/070/4A5, maximum pressure-16 kg/ cm2, 440 volt, capacity 700 cfm, sr no-19921102	610	2	2002	91,000	81,900	24,600
36		Air Receiver-Type V, Size 213, shell 16 mm, working pressure-7	610	2	1996	52,000	46,800	14,000



Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		Kg/ cm2, Dish-8 mm						
37		Water Softening Plant of 300 m3 capacity		1	1996	147,000	132,300	39,700
38		D M Plant-4 M3 / Hr capacity		1	1996	97,000	87,300	26,200
		<b>Fire Pumps</b>						
39		Diesel Pump-70 m3/ Hr		1	1996	32,000	28,800	14,400
40		Electric Pump-70 m3/ hr, 75 Kw motor		1	1996	32,000	28,800	14,400
		Cooling Tower Area						
41		Cooling Tower- Southern Company- Bangalore, delta T5, 1000 m3/ hr capacity, Natural draft, 2 fan witj 15 Hp motor		2	1996	411,000	369,900	74,000
42		Paharpur cooling tower -300 m3/ hr, delta T 5, Natutral draft, 15 Hp motor		5	1996	1,027,000	924,300	184,900
43		Cooling Tower Transfer Pump, 260 m3/ hr capacity, 50 mtr head, 75 kw motor		2	1996	122,000	109,800	38,400
44		Cooling Tower Transfer Pump, 300 m3/ Hr capacity, 54 mtr head, 75 Kw motor		1	1996	68,000	61,200	21,400
		Crude Nitrogen Plant- 80 Nm3/ Hr capacity						
45		MVS Engineering Limited - Delhi make, comprise of receiver tank, cooler, moisture separator, pressure swing absorber tank-2 nos, surge tank		1	1996	437,000	393,300	98,300
		<b>120 Nm3/ Hr Pure Nitrogen Plant</b>						
46		MVS make comprise of heater, copper catal, dryer-2 no's, suction pot-2 no's, moisture separator-2 no's, cooler -2 no's		1	1996	557,000	501,300	125,300
47		Booster Compressor- Chicago Pneumatics make - Model-1EH X 1GT-SA-14, SR NO-N-		1	1996	179,000	161,100	56,400

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
		3535007, rated RPM-480, design pressure-15 Kg/ cm <sup>2</sup> , capacity 150 Nm <sup>3</sup> / Hr						
48		Pure Nitrogen receiving tank-MS, 1500 D * 5000 H, Capacity 9.5 m <sup>3</sup> /H	6,400	2	1996	167,000	150,300	75,200
49		Compressed air receiving tank-MS, 1500 D * 5000 H, Capacity 9.5 m <sup>3</sup> /H	3,200	1	1996	84,000	75,600	37,800
50		Crude Nitrogen receiving tank-MS, 1 m <sup>3</sup> capacity	3,200	1	1996	84,000	75,600	37,800
51		PSA Tank-SS 304, 2500 D * 2500 L, 15.8 m <sup>3</sup>	2,600	1	1996	226,000	203,400	101,700
		<b>D G Area</b>						
52		D G Set-Capacity-630 KVA Volvo Penta make, Engine model-TWO1643GE, Engine Sr No-2016034596, Alternator make-Lavoy Sommer/ LSE-625, Sr No-L-62-561, (Lease Equipment)	15,300	3	2009	No Value	No Value	No Value
53		D G Set -20 KV A capacity, single cylinder (Lease Equipment)		1	1996	No Value	No Value	No Value
54		D G Set 125 KVA capacity (Lease equipment)		1	1996	No Value	No Value	No Value
55		D G Set -AVK Dutschand GmbH of 1919 KVA capacity, Type-DSG-99 M1-6, Sr No-8127373A101, (LEASE HOLD)-Lease equipment		1	1996	No Value	No Value	No Value
56		Sludge Tank-4 Kl		1	1996	10,000	9,000	3,600
57		HFO Tank-16 Kl		1	1996	31,000	27,900	11,200
58		Weigh Bridge-30 Ton capacity		1	1996	77,000	69,300	17,300
		<b>Miscellaneous Equip</b>						
59		Bagging Machine, Max. Load Cell Capacity 50 kg		1	1996	157,000	141,300	49,500

Sr. No.	Item No.	Asset Title and Description	Wt. (KG)	Qty. Nos.	Year of Addn.	In Situ Value (Rs.)	Ex-Situ Value (Rs.)	Scrap Value (Rs.)
60		Hydraulic Mobile Crane, Cap. 5 T		1	1996	235,000	211,500	158,600
61		Hand Pallet Trucks - Manually operated		2	1996	6,000	5,400	2,200
62		Forklifts, cap. 2.5 T		2	1996	339,000	305,100	106,800
63	HOIS T	Hoist, cap. 2T	-	3	1996	139,000	125,100	75,100
64	Lift	Goods Lift, cap. 2 T	-	1	1996	98,000	88,200	44,100
		<b>Workshop</b>						
65		Radial Drill Machine-1" dia, Pathak make, Model PRD-38	120	1	1996	36,000	32,400	16,200
66		Hacksaw machine, Pathak make, 2.5 kw	25	1	1996	13,000	11,700	5,900
67		Bench vice	5	1	1996	3,000	2,700	500
68		Drill Machine-1/2" dia	25	1	1996	30,000	27,000	10,800
69		Lathe machine, Pathak make, BL-3', CH-18"	50	1	1996	85,000	76,500	30,600
70		Shaping machine	30	1	1996	61,000	54,900	27,500
71		Double belt grinding machine	10	1	1996	3,000	2,700	1,500
		<b>Total for Schedule - C2</b>				<b>18,895,000</b>	<b>17,005,500</b>	<b>8,951,000</b>