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VALUATION REPORT OF PLANT & MACHINERY

Name of Owner: **M/s. Kores (India) Ltd.**

Details of the property under consideration:

Plant & Machinery located at Plot No. 06, Industrial Area No. 1, M. P. Audyogik Kendra Vikas Nigam (Indore) Ltd., at Pithampur, District – Dhar, Pin Code – 452 001, State - Madhya Pradesh, Country – India



Report Prepared For
CENTRAL BANK OF INDIA
Corporate Finance Branch (Fort)

MMO Building Central Bank Bldg., 1st Floor, M. G. Road, Fort, Mumbai - 400 023, State - Maharashtra, Country - India.

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1. VALUATION OPINION REPORT

This is to certify that the Movable Assets located at Plot No. 06, Industrial Area No. 1, M. P. Audyogik Kendra Vikas Nigam (Indore) Ltd., at Pithampur, District – Dhar, Pin Code – 452 001, State - Madhya Pradesh, Country – India belonging to **M/s. Kores (India) Ltd.**

Boundaries of the Property: -

North	: Road
South	: Open Land
East	: Open Land
West	: Open Land & Premises of Shiva Drillers

Considering various parameters recorded, existing economic scenario, and the information that is available with reference to the industrial development and method selected for valuation, we are of the opinion that, the assets can be assessed and valued for particular purpose at:

Particulars	Fair Market Value (₹ in Crores)	Realizable Value (₹ in Crores)	Distress Sale Value (₹ in Crores)
Movable Assets	8.58	7.72	6.86
Total	8.58	7.72	6.86

Hence certified.

For Vastukala Consultants (I) Pvt. Ltd.

**Umang A.
Patel**

Digitally signed by Umang A. Patel
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Umang Ashwin Patel

Regd. Valuer

Chartered Engineer (India)

Reg. No. IBBI/RV/04/2019/10803



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Delhi NCR	Nashik	Ahmedabad	Jaipur

2. VALUATION REPORT (IN RESPECT OF PLANT AND MACHINERY)

To,
Manager,
Central Bank of India,
Corporate Finance Branch (Fort)
MMO Building Central Bank Bldg.,
1st Floor, M. G. Road, Fort, Mumbai - 400 023,
State - Maharashtra, Country - India.

General (Form- O - 7)		
1.	Location of factory/ works/ premises	Movable Assets located at Plot No. 06, Industrial Area No. 1, M. P. Audyogik Kendra Vikas Nigam (Indore) Ltd., at Pithampur, District – Dhar, Pin Code – 452 001, State - Madhya Pradesh, Country – India
2.	Purpose for which valuation is made	As per the request from Central Bank of India, Corporate Finance Branch (Fort) to assess Fair Market value of the Plant & Machinery for Bank Loan purpose.
3.	a) Date of inspection	: 22.11.2023
	b) Date on which the valuation is made	: 06.01.2024
	c) Valuation report date	: 06.01.2024
4.	Basis of valuation / assumptions made of	: As mentioned below.
a)	Indigenous Machines	For Valuation Cost Approach is used for calculation of Fair Market Value. Basis of Valuation is as under: - <ul style="list-style-type: none"> • Purchase Value • Visual Observation • Specifications of Machinery • Manufacturer of Machinery
b)	Imported Machines	<ul style="list-style-type: none"> • Condition of Machinery • Present Maintenance

		<ul style="list-style-type: none">• Age of Machines• Estimated Balance Economic Life• Depreciation calculated by straight line method <p>We have assessed the Fair Market Value (FMV) by applying appropriate depreciation considering the above parameters.</p>
5.	Details of the charges created on the assets	: Information not available

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brand acceptance or same country of origin. Hence, appropriate adjustments have to be made on the comparable before the value of asset can be derived.

3.1.2 INCOME APPROACH

It is defined as valuation technique that convert future amounts (e.g., cash flows or income and expenses) to a single current (i.e., discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about future amounts.

The income approach is defined in the International Glossary of Business Valuation Terms as “A general way of determining a value indication of a business, business ownership interest, security or intangible asset using one or more methods that converts anticipated economic benefits into a present single amount.”

The development of a yield or discount rate should be influenced by the objective of the valuation.

For example:

- a) If the objective of the valuation is to establish the value to a particular owner or potential owner based on their own investment criteria, the rate used may reflect their required rate of return or their weighted average cost of capital, and
- b) If the objective of the valuation is to establish the market value, the discount rate may be derived from observation of the returns implicit in the price paid for tangible asset interests traded in the market between participants or from hypothetical participant's required rates or return. When a discount rate is based on an analysis of market transactions, Valuers should also follow the guidance contained in IVS 105 Valuation Approaches and Methods.

Two methods are typically used to value machinery and equipment using the income approach, Direct Capitalization Method and Discounted Cash Flow Method.

Direct Capitalization Method involves capitalizing a 'normalized' single year net income estimated by an appropriate market-based yield. It capitalizes a projected cash flow into perpetuity and the capitalization rate that is calculated has no changes.

Discounted Cash Flow Method is a multiple period model. Using this method, future cash flows from the asset are forecasted using market stated assumptions as well as future capital and



operational expenditures projected by the company. This method allows for the explicit modelling of income and expense associated with the assets. These future financial benefits are then discounted to a present-day value at an appropriate discount rate taking into account return on investment and risk.

3.1.3 COST APPROACH

The cost approach is commonly adopted method for plant and equipment, particularly in the case of individual assets that are specialised or special-use facilities. In cost approach appraisal, the market price for the asset is equal to the cost, less depreciation. It yields the most accurate market value when the asset is new.

Replacement Cost New is the cost of obtaining an alternative asset of equivalent utility; this can either be a modern equivalent providing the same functionality or the cost of reproducing an exact replica of the subject asset. After concluding on a replacement cost, the value should be adjusted to reflect the impact on value of physical, functional, technological and economic obsolescence on value. In any event, adjustments made to any particular replacement cost should be designed to produce the same cost as the modern equivalent asset from an output and utility point of view. In addition, other applicable direct & indirect cost applicable in the current market conditions will be factored to arrive at current RCN for the machineries.

Reproduction Cost New Method is appropriate in circumstances where the cost of a modern equivalent asset is greater than the cost of recreating a replica of the subject asset or the utility offered by the subject asset could only be provided by a replica rather than a modern equivalent.

Under Indexing Method, a ratio multiplier based on applicable index of a particular category of assets in comparison to the similar index at the time of procurement/ acquisition of asset is computed. The ratio multiplier is computed from Wholesale Price Index (WPI) published by Reserve Bank of India for various categories of assets. This multiplier is then applied to historical cost to estimate the current replacement cost of the assets. Under this scenario, capitalized values in the fixed register would typically include all direct and indirect costs and thus, no extra costs will be factored to estimate current replacement cost.

3.2 OTHER TERMINOLOGIES USED

3.2.1 DEPRECIATED REPLACEMENT COST

In regard to the Appraisal and Guidance Notes issued by the International Valuation Standards Council (IVSC) in which the Depreciated Replacement Cost is defined as:

“The current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant forms of obsolescence and optimization.”

Under Cost Approach, the fair value of the Plant & Machinery component will be assessed through 'Depreciated Replacement Cost' (DRC) Method. In this approach, the Current Replacement Cost of the assets (given the current condition of the asset) is evaluated after giving regards to parameters such as Make, Model, Capacity, Technical specification, Types of process, construction specifications, age of the Machinery, Country of origin, etc. and the same has been depreciated based on parameters such as age, physical condition of the components, remaining useful life, technical obsolescence, etc. of individual components.

3.2.2 TOTAL ECONOMIC/ PHYSICAL LIFE

The total economic life of the assets has been considered on the basis of economic life prescribed for various categories under Schedule II, Part C of Indian Companies Act, 2013 and Useful life of machines catalogue published by American Society of Appraisers (ASA). Wherever the age of machineries had exceeded the prescribed total economic life, typically future/ balance physical life will be adopted on the basis of physical/ working condition of the assets. It is to be noted that estimated future physical life of the machineries is based on the visual/ physical observation of the valuer as of date of inspection and no technical evaluation regarding the durability of machineries has been undertaken.

3.2.3 SCRAP & SALVAGE VALUE

Salvage value is the estimated amount that an asset is worth at the end of its useful life. It is also known as scrap value or residual value and is used while determining the depreciation of an asset.

3.2.4 IN-SITU & EX-SITU VALUE

Under In-situ value, the assets will remain in their existing place and location (In-Situ) following the completion of sale. In-situ value is typically assessed in the case of assessment of Fair Value



- The demand for the product manufactured by the plant with regard to both macro and micro-economic factors could impact on demand
- The potential for the asset to be put to a more valuable use than the current use (i.e. HABU)

3.3.3 FACTORS RELATED TO IMPORTED ASSETS

For assessing Current Replacement Cost of imported Machineries (if any), I have adopted the current price (vide replacement cost method or index method using producer price index issued by central bank of respective country) of the machineries along with prevailing currency exchange rate, duties, freight charges, commissioning costs, etc.

3.3.4 FACTORS RELATED TO USED ASSETS

The methodologies and approaches specified above are equitably used in the case of transferred assets. Replacement cost of second-hand machineries/ transferred equipment is assessed after taking proper consideration to the actual year of manufacturing of the plant and machineries, country of origin, actual invoice or Historic cost, etc. It is to be noted that the details related to the same has been availed from the Client as well as based on my best effort basis.

3.4 METHODOLOGY ADOPTED

As stated earlier, the fair value of Plant and Machinery has been estimated through Depreciated Replacement Cost Method.

3.5 VALUATION

3.5.1 VALUATION APPROACH

Fair Value assessed is the 'in-situ' and on 'going concern' basis that assumes that the enterprise shall continue to operate and run its business and that specified fixed asset shall continue to have economic utility. Under this assessment, I have assumed that the prospective buyer for the unit would comprehend the requirement of necessary industrial infrastructure (including other indirect costs which are typically allowed for capitalization) that is required for the operations of the industry. Fair Value of the assets has been assessed on the basis of the afore-mentioned premise.



4. DOCUMENTS REFERRED: -

Party has provided the Copy of following documents/ Information.

- Fixed Asset Register as at 31.10.2023.
- Audited Balance Sheet.
- Machinery Layout Plan.
- Factory License.

5. ABOUT COMPANY AND OUR OBSERVATION: -

- **M/s. Kores (India) Ltd.** is a ("KIL" or "Company") Limited Company incorporated on 26th May 1936. It is classified as non-govt company and is registered at Registrar of Companies, Mumbai.
- KIL's Corporate Identification Number is (CIN) U21198MH1936PLC002494 and its registration number is 2494. Its registered address is 301/302, Ashford Chambers Lady Jamshedji Road, Mahim (West) Mumbai-400 016.
- Kores is a dominant player in many business sectors and is committed to delivering high-value offerings. From office products to pharmaceuticals and business automation products to textiles, Kores is a business conglomerate with a robust presence in each vertical.
- **Business Automation:-** Kores' foray into business automation began way back in 1971 when they introduced a manually operated plain paper copier – a first of its kind in India.
- **Engineering:-** Engineering business at Pithampur was established for manufacturing various types of drilling rigs, mud pumps and related accessories.
- **Foundry:-** Kores entered the Foundry industry in 1969 with a simple but ambitious goal of becoming a truly customer-focused foundry.
- **International Business:-** The international business group at Kores has been making our products available across the world since 1987.
- **Pharmaceuticals:-** Kores' Pharmaceuticals & Chemicals team has helped clients across the world to discover greater efficiency and value through their products.
- **Stationery:-** Kores' Office Products business is synonymous with carbon paper and inks.
- **Textiles:-** Headquartered in Wankaner, Gujarat, Kores' Textile business has been producing premium blended and cotton yarn since 1979.

- **LED Lighting:-** They create energy-efficient lighting products at state-of-the-art plant in Bengaluru.
- **The Office Shop – Office Automation Online:-** Recognising the need for a connected and modern office, they sell products which enable offices and any workplace to work faster, safer and smarter.
- **Milestone:-**

S. No.	Year	Particular
1	1892	Mr. Wilhelm Koreska establishes Kores Vienna in Vienna, Austria.
2	1932	Kores Vienna opens first office in India.
3	1936	Kores India Pvt. Ltd. is incorporated.
4	1956	Late Mr. K.L. Thirani acquires Kores (India) Ltd.
5	1971	Business Machines & Systems Division is formed.
6	1971	Manual photo copier is introduced for the first time in India.
7	1978	Kores Foundry Division is added as a vertical.
8	1980	Acquires Shri Amarsinhji Mills, Wankaner, Gujarat, thus expanding into the textile sector.
9	1981	Specialty Chemicals Division is added to cater to the needs of the pharmaceutical industry.
10	1983	Business Machines & Systems Division introduces the first indigenously built automatic plain paper copier in India.
11	1983	Computer Systems Division is formed to sell banking automation products.
12	1985	Starts an Engineering Division with a design and assembly facility at Pithampur, Madhya Pradesh.
13	1986	Computer Systems Division introduces MICR cheque encoding machines to the Indian banking industry.
14	1987	Establishes a photo copier manufacturing unit based on Japanese technology as a collaboration between Sharp and Business Machines & Systems Division in Pithampur.
15	1987	Begins exporting high quality office and art material products through its International Division.



S. No.	Year	Particular
16	1997	Enters the building construction business.
17	1997	Business Machines & Systems Division merges with the Computer Systems.
18	1997	Division forming the new Business & Computer Systems Division.
19	2004	'Korevision', a strategic synergy initiative commences.
20	2005	Introduces SAP ERP systems to streamline operations.
21	2006	Successfully completes a residential complex project ? 'Kores Tower'.
22	2006	Launches a new residential complex project ? 'Kores Nakshatra'.
23	2007	Commissioning of KOYO plant which leads to an expansion of the Foundry Division.
24	2008	Opens a new plant to produce dustless chalk at Pithampur, Madhya Pradesh.
25	2008	Expansion of Textile Unit (Phase I) which includes installation of 10,800 state-of-the-art spindles.
26	2009	Expansion of Textile Unit (Phase II) which includes installation of 10,800 more state-of-the-art spindles.
27	2009	Business & Computer Systems Division ventures into security products.

6. OUR OBSERVATION: -

- **The Movable Assets under is for Pithampur Unit located at** Plot No. 06, Industrial Area No. 1, M. P. Audyogik Kendra Vikas Nigam (Indore) Ltd., at Pithampur, District – Dhar, Pin Code – 452 001, State - Madhya Pradesh, Country – India.
- Pithampur Unit is having the facility for Stationery and Engineering.
- During the date and time of our visit, Plant was in operation.
- Mr. Sanjay Gupta, (+91 88894 54455) Company Representative accompanied our engineer and showed the Movable Assets under Valuation.

7. DETAILS OF PLANT AND MACHINERY: -

Particulars	Fair Market Value (₹ in Crores)	Realizable Value (₹ in Crores)	Distress Sale Value (₹ in Crores)
Movable Assets	8.58	7.72	6.86
Total	8.58	7.72	6.86

DETAILS OF PLANT & MACHINERY IS AS PER WORKING SHEET 1 WHICH IS ENCLOSED WITH THIS REPORT.

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- q) I have not concealed or suppressed any material information, facts and records and I have made a complete and full disclosure
- r) I have read the Handbook on Policy, Standards and procedure for Real Estate Valuation, 2011 of the IBA and this report is in conformity to the "Standards" enshrined for valuation in the Part - B of the above handbook to the best of my ability.
- s) I have read the International Valuation Standards (IVS) and the report submitted to the Bank for the respective asset class is in conformity to the "Standards" as enshrined for valuation in the IVS in "General Standards" and "Asset Standards" as applicable. The valuation report is submitted in the prescribed format of the bank.
- t) I abide by the Model Code of Conduct for empanelment of valuer in the Bank. (Annexure V - A signed copy of same to be taken and kept along with this declaration)
- u) I am valuer registered with Insolvency & Bankruptcy Board of India (IBBI)
- v) My CIBIL Score and credit worthiness is as per Bank's guidelines.
- w) I am Director of the company, who is competent to sign this valuation report.
- x) I will undertake the valuation work on receipt of Letter of Engagement generated from the system (i.e., LLMS / LOS) only.

For preparation of valuation report we have relied upon following information provided to us by the company / Bank and other various sources as well as our data bank:


1. The valuation of the machinery available at the said location is worked out by 'as is where is basis'. After considering its present replacement value, the residual life of the particular machinery.
2. The maintenance up-keep and the present condition of the said machinery is considered while estimating the present realizable value for the particular machinery.
3. Information available on internet on the subject matter.
4. Our engineer visited the company/plant on November 22nd, 2023 and has taken photographs of said Machinery which are attached to this report. Technical changes/obsolescence is not considered while preparing this report.
5. Further, I hereby provide the following information.

4



S. No.	Particulars	Valuer comment
1	Purpose of valuation and appointing authority	As per the request from Central Bank of India, Corporate Finance Branch (Fort), to assess Fair Market Value of the property for banking purpose.
2	Identity of the Valuer and any other experts involved in the valuation;	Umang Patel – Regd. Valuer Avinash Pandey - Valuation Engineer
3	Disclosure of Valuer interest or conflict, if any;	We have no interest, either direct or indirect, in the property valued. Further to state that we do not have relation or any connection with property owner / applicant directly or indirectly. Further to state that we are an independent Valuer and in no way related to property owner / applicant
4	Date of appointment, valuation date and date of report;	Date of Appointment – 12.10.2023 Valuation Date – 06.01.2024 Date of Report – 06.01.2024
5	Inspections and/or investigations undertaken;	Physical Inspection done on date 22.11.2023
6	Nature and sources of the information used or relied upon;	Fixed Asset Register
7	Procedures adopted in carrying out the valuation and valuation standards followed;	Cost Approach (Replacement cost Method)
8	Restrictions on use of the report, if any;	This valuation is for the use of the party to whom it is addressed and for no other purpose. No responsibility is accepted to any third party who may use or rely on the whole or any part of this valuation. The



S. No.	Particulars	Valuer comment
		valuer has no pecuniary interest that would conflict with the proper valuation of the property.
9	Caveats, limitations, and disclaimers to the extent they explain or elucidate the limitations faced by valuer, which shall not be for the purpose of limiting his responsibility for the valuation report.	Attached 

Date: 06.01.2024

Place: Mumbai

For Vastukala Consultants (I) Pvt. Ltd.

**Umang A.
Patel**

Digitally signed by Umang A. Patel
DN: cn=Umang A. Patel,
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Umang Ashwin Patel

Regd. Valuer

Chartered Engineer (India)

Reg. No. IBBI/RV/04/2019/10803

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9. ACTUAL SITE PHOTOGRAPHS



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ACTUAL SITE PHOTOGRAPHS



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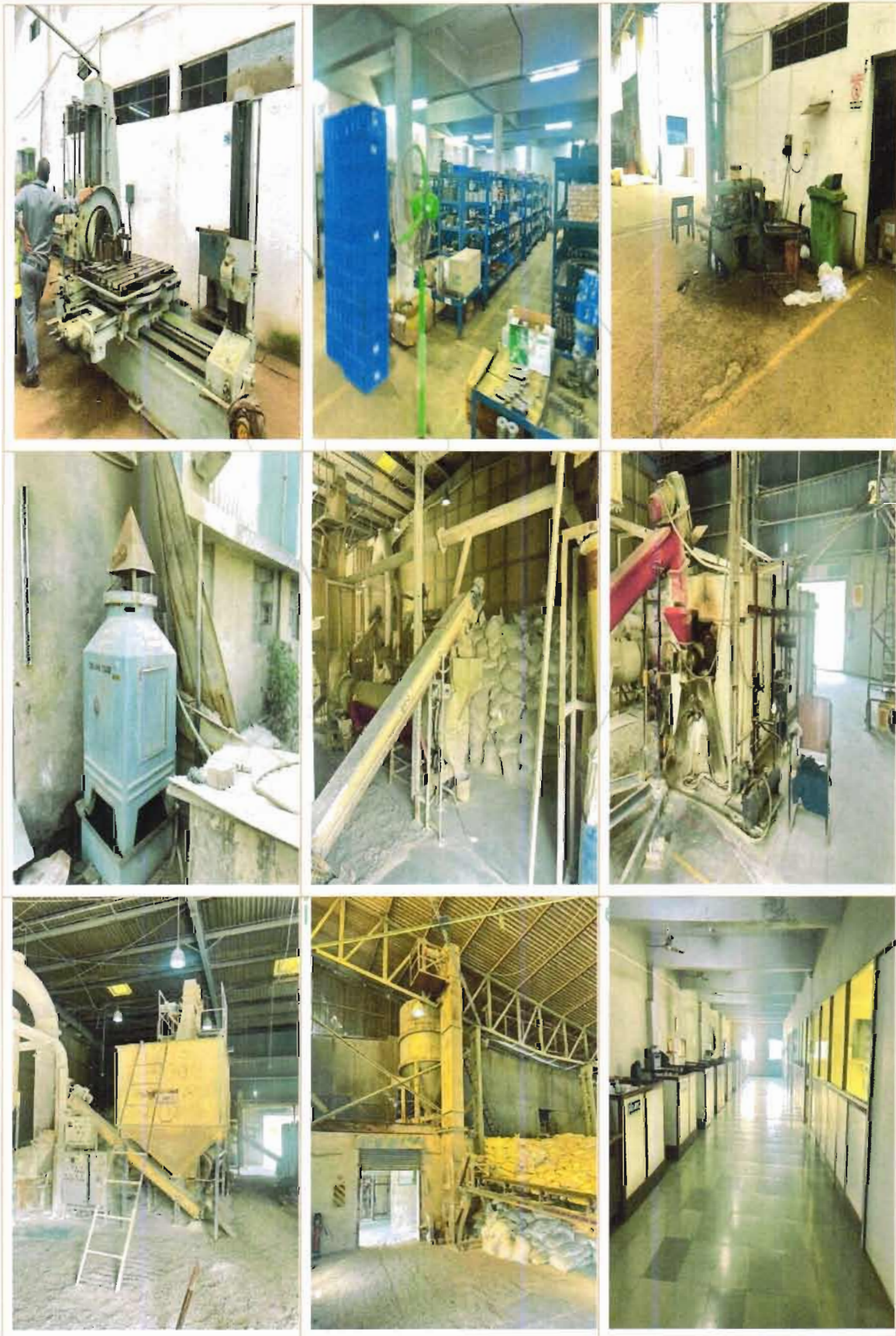


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ACTUAL SITE PHOTOGRAPHS



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ACTUAL SITE PHOTOGRAPHS



11. ASSUMPTIONS, CAVEATS, LIMITATION AND DISCLAIMERS

- We assume no responsibility for matters of legal nature affecting the assets appraised or the title thereto, nor do we render our opinion as to the title, which is assumed to be good and marketable.
- The assets are valued as though under responsible ownership.
- It is assumed that the assets are free of liens and encumbrances.
- It is assumed that there are no hidden or unapparent conditions of the subsoil or structure that would render it more or less valuable. No responsibility is assumed for such conditions or for engineering that might be required to discover such factor1s.
- There is no direct/ indirect interest in the assets valued.
- The rates for valuation of the assets are in accordance with the Govt. Approved rates and prevailing market rates.
- The statements of fact presented in the report are correct to the best of the valuer's knowledge.
- The "valuer/ appraiser" word implies the valuer him/herself or any authorised representative of the valuer.
- The analysis & conclusions are limited only by the reported assumptions & conditions.
- It is hereby stated that the valuer has followed the professional requirements and standards in this document.
- The valuer has no interest in the subject assets.
- The value's fee is not contingent upon any aspect of the report.
- The valuation was performed in accordance with an ethical code and performance standards.
- The valuer has satisfied professional education requirements.
- The valuer has experience in the location and category of the assets being valued.
- Both legal description and dimension are taken from sources thought to be authoritative, however, no responsibility is assumed for either unless a survey, by a competent surveyor or engineer, is furnished to the appraiser.
- This report is valid only, subject to a legal search furnished by the Bank's lawyer or legal advisor, ascertaining the ownership & genuineness of the document and clear & marketable title in the name of the present owner/owner1s.
- No responsibility is to be assumed for matters legal in nature, nor is any opinion of title rendered by this report. Good title is assumed.
- In no events shall the valuer be held responsible or liable for special, direct or consequential damages, as the assignment has been completed with best efforts, available knowledge & in good intentions following professional ethics.
- I have upon the invoices provided to us by the Client for the technical specification as well as details of manufacturer for the machineries or equipment. I have assumed that no major

replacement of components in any of the machineries has been done unless otherwise specific details provided to me.

- Valuation is done on physical verification and external inspection basis. The valuer does not bear any responsibility for any error which is due to the assumptions made for working condition or internal part of machines which are not inspectable without dismantling.
- The Valuer, by reasons of this report, is not required to give testimony in court, with reference to the appraised assets unless arrangements for such contingency have been previously agreed upon.
- The analysis and additional data (like company information, micro-market data) of this report is based on Publicly available information, Industry Benchmark / Standards or my Professional Judgment where the information has not been furnished by the company.
- For the purpose of this exercise, I have assumed (where sufficient ownership data has not been provided) that the assets considered under this exercise are owned by the Company and has a clear and marketable title and is free from any legal and physical encumbrances, disputes, claims and other statutory liabilities and the requisite planning approvals from appropriate authorities has already been pursued; if any, I do not bear any responsibility for the same.
- The condition assessment and the estimation of useful life is based on industry standards as any visual observations / review of maintenance was beyond the scope of work.
- The inspection, due diligence and condition assessment of the asset was made by individuals generally familiar with valuation assessment of such assets. However, I do not opine nor am I responsible for its conformity to any health, safety, environmental or any other regulatory requirements that were not readily apparent to my team of experts during their inspection.
- This valuation is valid only for the purpose mentioned in this report; and neither intended nor valid to be used for any other purposes.
- The valuation is not a precise science and the conclusions arrived at in many cases will be subjective and dependent on the exercise of individual judgement. Hence, there is no indisputable single value. Whilst I consider my conclusions to be both reasonable and defensible based on the information available to us, others may place a different value based on the same information.
- I reserve my rights to change my conclusion at later date, if it is found that the data provided to us was not reliable, complete or accurate in any material aspect.
- For the purpose of this valuation report, the fair market value and fair value of the assets may be considered to be synonymous.
- All figures are in INR, unless mentioned otherwise. Further, round off errors (if any) arising from calculations or conversions to millions/ other units have negligible impact on the final value, therefore, can be ignored.



Independence and Disclosure of Interest

12. A valuer shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not.
13. A valuer shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.
14. A valuer shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.
15. A valuer shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.
16. A valuer shall not deal in securities of any subject company after any time when he/it first becomes aware of the possibility of his / its association with the valuation, and in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,2015 or till the time the valuation report becomes public, whichever is earlier.
17. A valuer shall not indulge in "mandate snatching" or offering "convenience valuations" in order to cater to a company or client's needs.
18. As an independent valuer, the valuer shall not charge success fee.
19. In any fairness opinion or independent expert opinion submitted by a valuer, if there has been a prior engagement in an unconnected transaction, the valuer shall declare the association with the company during the last five years.

Confidentiality

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

Information Management

21. A valuer shall ensure that he/ it maintains written contemporaneous records for any decision taken, the reasons for taking the decision, and the information and evidence in support of such decision. This shall be maintained so as to sufficiently enable a reasonable person to take a view on the appropriateness of his /its decisions and actions.



22. A valuer shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorised by the authority, the registered valuers organisation with which he/it is registered or any other statutory regulatory body.
23. A valuer shall provide all information and records as may be required by the authority, the Tribunal, Appellate Tribunal, the registered valuer's organisation with which he/it is registered, or any other statutory regulatory body.
24. A valuer while respecting the confidentiality of information acquired during the course of performing professional services, shall maintain proper working papers for a period of three years or such longer period as required in its contract for a specific valuation, for production before a regulatory authority or for a peer review. In the event of a pending case before the Tribunal or Appellate Tribunal, the record shall be maintained till the disposal of the case.

Gifts and hospitality:

25. A valuer or his / its relative shall not accept gifts or hospitality which undermines or affects his independence as a valuer.
26. Explanation: For the purposes of this code the term 'relative' shall have the same meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 2013).
27. A valuer shall not offer gifts or hospitality or a financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself / itself, or to obtain or retain an advantage in the conduct of profession for himself / itself.

Remuneration and Costs.

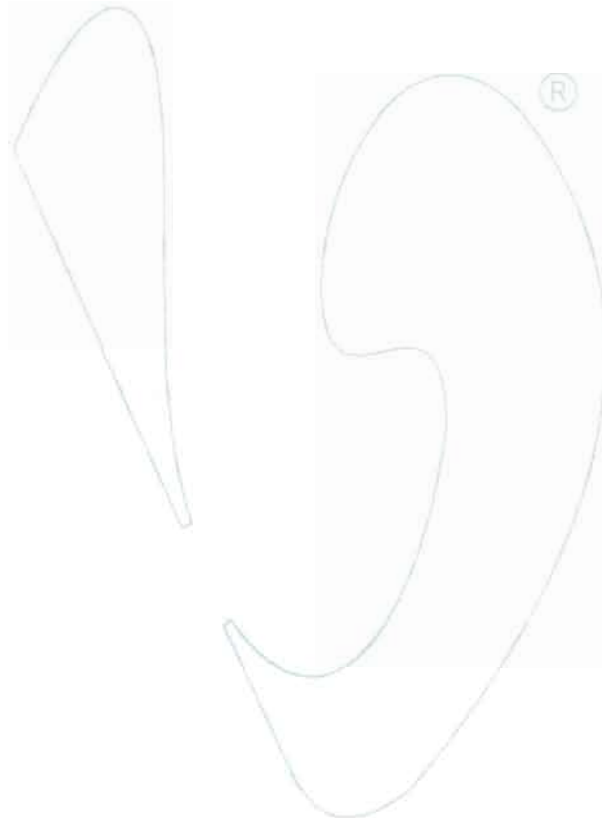
28. A valuer shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable rules.
29. A valuer shall not accept any fees or charges other than those which are disclosed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

Occupation, employability and restrictions.

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

Miscellaneous

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



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13. DEFINITION OF VALUE FOR THIS SPECIFIC PURPOSE

This exercise is to assess **Fair Market Value** of the property under reference as on **06th January 2024**.

The term **Fair Market Value** is defined as

“The most probable price, as of a specified date, in cash, terms equivalent to cash, or in other precisely revealed terms for which the specified property rights would sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently knowledgeably and for self-interest assuming that neither is under undue duress”.

Fundamental assumptions and conditions presumed in this definition are:

1. Buyer and seller are motivated by self-interest.
2. Buyer and seller are well informed and are acting prudently.
3. The property is exposed for a reasonable time on the open market.
4. Payment is made in cash or equivalent or in specified financing terms.

DECLARATION OF PROFESSIONAL FEES CHARGED

We hereby declare that our professional fees are not contingent upon the valuation findings. However, if the statute AND/OR client demands that, the fees should be charged on the percentage of assessed value then, with the full knowledge of the AND/OR end user, it is being charged accordingly.

14. VALUATION OF MOVABLE ASSETS

Considering various parameters recorded, existing economic scenario, and the information that is available with reference to the industrial development and method selected for valuation, we are of the opinion that, the assets can be assessed and valued for particular purpose at:

Particulars	Fair Market Value (₹ in Crores)	Realizable Value (₹ in Crores)	Distress Sale Value (₹ in Crores)
Movable Assets	8.58	7.72	6.86
Total	8.58	7.72	6.86

Place: Mumbai
Date: 06.01.2024

For Vastukala Consultants (I) Pvt. Ltd.

**Umang A.
Patel**

Digitally signed by Umang A. Patel
DN: cn=Umang A. Patel, o=Vastukala
Consultants (I) Pvt. Ltd., ou=Mumbai,
email=umang@vastukala.org, c=IN
Date: 2024.01.06 17:35:29 +05'30'

Umang Ashwin Patel
Regd. Valuer
Chartered Engineer (India)
Reg. No. IBBI/RV/04/2019/10803

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WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
A	PLANT AND MACHINERY GENERAL							
1	INDEF MAKE TRIPLE SPUR GEAR CHAIN PULLEY BLOCK	16001283	08.12.2006	17	3	21,322	1,066	5,011
2	Sealing Machine	16001454	19.01.2002	21	2	1,450	1	258
3	ELECTRONIC BALANCE CAPACITY 300 KGS.FOR TURBHE	16001838	11.05.2008	15	5	14,344	717	4,662
4	CITIZEN TABLE TOP SCALE CAPACITY 5KG FOR PITHAMPUR	16001844	28.05.2008	15	5	8,222	411	2,672
5	ELECTRONIC BALANCE CAPACITY 3100 GM FOR PITHAMPUR	16001845	28.05.2008	15	5	15,332	766	4,983
6	WEIGHING SCALE 60 KG.CAPACITY FOR CHALK PLANT	16001959	30.10.2008	15	5	15,236	761	4,952
7	CHALK MOULD 726 CAVITY FOR CHALK PLANT PITHAMPUR	16001961	07.11.2008	15	5	1,43,040	7,322	46,488
8	BALL MILL (100 LTRS.) FOR AMRG PLANT PITHAMPUR	16002122	02.07.2009	14	6	78,750	7,650	29,138
9	BALL MILL MACHINE (50KG.) FOR AMRG PLANT PITHAMPUR	16002123	02.07.2009	14	6	88,313	8,579	32,676
10	MOULDING MACHINE LC-12-1010 FOR AMRG PLANT PITHAMP	16002126	02.07.2009	14	6	5,58,000	54,215	2,06,460
11	LABELLING MACHINE FOR AMRG PLANT PITHAMPUR	16002127	02.07.2009	14	6	3,72,938	36,233	1,37,987
12	LABELLING MACHINE FOR AMRG PLANT PITHAMPUR	16002128	02.07.2009	14	6	3,74,625	36,398	1,38,611
13	TRIPPLE ROLL MILL FOR AMRG PLANT PITHAMPUR	16002129	02.07.2009	14	6	4,41,000	42,847	1,63,170
14	OVEN FOR AMRG PLANT PITHAMPUR	16002130	02.07.2009	14	6	28,350	2,754	10,490
15	ROTARY TABELT MACHINE FOR AMRG PLANT PITHAMPUR	16002131	04.07.2009	14	6	80,213	7,823	29,679
16	PUNCHING MACHINE FUNTTOOM FOR AMRG PITHAMPUR	16002132	04.07.2009	14	6	1,17,000	11,412	43,290
17	WEIGHING SCALE CAPACITY 120 KGS.FOR AMRG PITHAMPUR	16002136	04.07.2009	14	6	40,500	3,950	14,985
18	IRON STEEL BALLS FOR AMRG PLANT PITHAMPUR	16002137	04.07.2009	14	6	20,250	1,975	7,493
19	WEIGHING SCALE CAPACITY 6 KGS.FOR AMRG PITHAMPUR	16002138	04.07.2009	14	6	19,125	1,866	7,076
20	WEIGHING SCALE CAPACITY 120 KGS.FOR AMRG PITHAMPUR	16002139	04.07.2009	14	6	20,250	1,975	7,493
21	WEIGHING SCALE CAPACITY 5 KGS.FOR AMRG PITHAMPUR	16002140	04.07.2009	14	6	20,250	1,975	7,493
22	CITIZEN ELECTRONIC WEIGHING SCALE CTG.60 FOR CHALK	16002177	01.08.2009	14	6	13,049	1,341	4,828
23	DIGITAL PH-METER LT-10 FOR PITHAMPUR	16002289	18.02.2010	13	7	7,000	842	2,905
24	OLD ELECTRONIC WEIGHING SCALE-30 KG CAPACITY AMRG	16002299	31.03.2010	13	7	9,500	1,371	3,943



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
25	OLD ELECTRONIC WEIGHING SCALE-600 GMS.CAPACITY AMR	16002300	31.03.2010	13	7	18,000	2,598	7,470
26	OLD POSTER COLOUR BOTTLE FILLING MACHINE FOR AMRG	16002301	31.03.2010	13	7	36,000	5,196	14,940
27	OHNS PUNCHES & HC DIES SQUIRE SHAPE FOR AMRG	16002303	31.03.2010	13	7	21,000	3,031	8,715
28	DIE FOR 15 MM WATER COLOUR CAKE CONTAINER FOR AMRG	16002304	31.03.2010	13	7	51,000	7,361	21,165
29	MACHANICAL TRIPLE ROLL MILL FOR AMRG PITHAMPUR	16002420	07.03.2011	12	8	2,20,600	45,926	1,01,476
30	FABRACATING CHIMNEY SIZE 300 MM X 18 MTRS.FOR STN	16003053	01.08.2011	12	8	1,06,000	25,322	48,760
31	M.S.TROLLY FOR CHALK PLANT PITHAMPUR	16003054	07.07.2011	12	8	10,588	2,426	4,871
32	PUMA MAKE HYDRAULIC HAND PALLET TRUCK FOR CHALK PL	16003126	18.02.2012	11	9	30,510	8,158	15,408
33	SHRINK WRAPPING MACHINE FOR STENCIL PLANT PITHAMPU	16003132	13.03.2012	11	9	33,900	9,203	17,120
34	WATER SOFTNER PLANT FOR STENCIL UNIT PITHAMPUR	16003135	10.03.2012	11	9	18,720	5,071	9,454
35	FUEL OIL TANK 12 KL FOR STENCIL UNIT PITHAMPUR	16003139	10.03.2012	11	9	55,000	14,903	27,775
36	SS TANK FOR STENCIL UNIT PITHAMPUR	16003147	13.03.2012	11	9	23,730	6,441	11,984
37	BRY AIR DEH FLI 4200 DEHUMIDIFIER FOR CHALK PLANT	16003182	29.05.2013	10	10	14,67,332	5,04,766	8,07,033
38	TROLLEY FOR CHALK PLANT PITHAMPUR	16003218	27.05.2013	10	10	26,668	9,166	14,667
39	AIR COMPRESSOR WITH ACCESSORIES FOR CHALK PLANT PI	16003219	26.06.2013	10	10	14,270	4,973	7,849
40	TROLLEY FOR CHALK PLANT PITHAMPUR	16003220	22.07.2013	10	10	8,70,480	3,07,013	4,78,764
41	MIXER STIRRER FOR CHALK PLANT PITHAMPUR	16003253	13.03.2014	9	11	1,78,500	97,243	1,06,208
42	NILKAMAL MADE HYDRAULIC TROLLEY PALLET TRUCK 2.5 T	16003257	26.11.2013	10	10	79,552	29,673	43,754
43	STIRRER MIXER WITH ACCESSORIES FOR CHALK PLANT PIT	16003280	26.03.2014	9	11	39,015	21,389	23,214
44	STIRRER MIXTURE WITH VARIABLE DRIVE FOR CHALK PLAN	16003363	12.07.2014	9	11	2,53,980	1,04,302	1,51,118
45	CALCIUM SULPHATE MANUFACTURING PANT 1 TON CAPACITY	16003402	08.12.2014	9	11	79,87,213	38,00,272	52,27,631
46	FURNANCE OIL STORAGE TANK 16 KL FOR CALCIUM PLANT	16003404	13.12.2014	9	11	3,66,698	1,74,652	2,18,185
47	PLASTIC PENCIL MAKING EXTRUSION PLANT FOR PITHAMPR	16003409	22.10.2014	9	11	1,19,82,816	54,03,562	78,42,753
48	HOT AIR VENTILATION SYSTEM FOR DRYING CHALK PITHAP	16003411	02.02.2015	8	12	3,43,891	1,53,456	2,20,090
49	STICHING MACHINE FOR CALCIUM SULPHATE PLANT	16003454	14.02.2015	8	12	11,400	5,500	7,296
50	CITIZEN WEIGHING BALANCE 60 KGS FOR CALCIUM PLANT	16003456	24.02.2015	8	12	9,605	4,643	6,147



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
51	OLD & USED BLISTER SEALING MACHINE FOR CHALK PLANT	16003457	28.01.2015	8	12	76,500	34,071	48,960
52	METRONIC 48"DROP CONTINUOUS INK JET PRINTER FOR PE	16003461	15.04.2015	8	12	1,80,540	82,803	1,15,546
53	NAME EMBOSING MACHINE FOR POLYMER PENCIL PLANT PI	16003464	26.05.2015	8	12	1,97,549	92,006	1,26,432
54	SPEED & TENSION VARIABLE BOX STRETCH WRAPPING M/C	16003487	01.08.2015	8	12	1,55,715	74,332	99,658
55	STIRRER WITH ACCESSORIES FOR CHALK PLANT PITHAMPUR	16003488	01.09.2015	8	12	2,05,350	99,127	1,31,424
56	HIGH SPEED MIXER FOR POLYMER PENCIL PLANT PITHAMPU	16003491	07.08.2015	8	12	4,40,072	2,10,525	2,81,646
57	INGERSOLL RAND AIR COMPRESSOR FOR PENCIL PLANT PIT	16003493	01.03.2015	8	12	1,27,795	57,658	81,789
58	CONTECH 410gm CA-413 WEIGHING SCALES FOR CALCIUM P	16003496	27.08.2015	8	12	29,491	14,210	18,874
59	PENCIL CUTTING MACHINE WITH 1/2MOTOR FOR PENCIL PL	16003497	07.08.2015	8	12	35,700	17,080	22,848
60	AVL-II AUTOMATIC CRAYON LABELLING MACHINE FOR AMRG	16003498	22.01.2016	7	13	10,62,234	5,39,091	7,27,630
61	DIGITAL MOISTURE METER MODEL-VMM FOR CALCIUM PLANT	16003504	11.09.2015	8	12	9,180	4,448	5,875
62	PLASTIC EXTRUSION PLANT & MACHINERY FOR PENCIL PLA	16003508	01.12.2015	8	12	17,85,000	8,89,814	11,42,400
63	PENCIL MANUFACTURING UNIT PRODUCTION FOR PENCIL PL	16003509	01.12.2015	8	12	33,51,570	16,70,740	21,45,005
64	M.S.TROLLY WITH NYLON WHEEL 4 NOS FOR PENCIL PLANT	16003510	18.09.2015	8	12	67,716	32,888	43,338
65	COOLING TOWER NCT-225 (15TR) FOR CALCIUM SULPHATE	16003516	10.11.2015	8	12	30,600	15,144	19,584
66	PENCIL SHARPENING MACHINE WITH SANDER BELT PENCIL	16003518	08.01.2016	7	13	4,40,928	2,24,103	3,02,036
67	PENCIL FERRULE & ERASER TIPPING MACHINE FOR PENCIL	16003519	08.01.2016	7	13	8,01,951	4,07,715	5,49,337
68	ND-KH-90 BOX STRAPPING MACHINE FOR PENCIL PLANT PI	16003520	29.12.2015	8	12	34,640	17,436	22,170
69	HEAT TRANSFER PRINTING MACHINE FOR W/P MARKER PITH	16003521	17.06.2017	6	14	11,09,361	6,61,544	8,09,834
70	14.5mm MARKER PEN ASSEMBLY MACHINE FOR W/P MARKER	16003522	22.04.2017	6	14	57,12,995	33,87,300	45,87,535
71	AUTOMATIC MECHANICAL HOT FOIL TRF.MACHINE C.D.MARK	16003523	29.02.2016	7	13	9,02,139	4,68,617	6,17,965
72	SEMI AUTOMATIC BACK PLUG FITTING MACHINE FOR C.D.M	16003524	26.02.2016	7	13	35,700	18,335	24,455
73	SEMI AUTOMATIC OHP MARKER FILLING MACHINE FOR C.D.	16003525	26.02.2016	7	13	1,37,422	70,678	94,134
74	SEMI AUTOMATIC TIPS FITTING MACHINE FOR C.D.MARKER	16003526	26.02.2016	7	13	35,700	18,335	24,455
75	2 TON RIBBON BLENDER MACHINE FOR CALCIUM SULPHATE	16003529	13.01.2016	7	13	3,49,980	1,77,072	2,39,736
76	SCREW CONVEYOR FOR BLENDER FOR CALCIUM PLANT PITHA	16003530	05.03.2016	7	13	1,05,000	54,071	71,925



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
77	NAME EMBOSSING MACHINE FOR POLYMER PENCIL PLANT PI	16003539	06.04.2016	7	13	1,91,760	99,811	1,31,356
78	PENCIL MANUFACTURING UNIT PRO.10 METER/MINUTE.PENC	16003544	14.09.2016	7	13	30,13,400	16,52,666	20,64,179
79	HOIST 2.5 MT MDI MAKE FOR CHALK PLANT PITHAMPUR	16003547	19.05.2016	7	13	2,82,100	1,48,939	1,93,238
80	BOX STRETCH WRAPPER MACHINE FOR PENCIL PLANT PITHA	16003560	12.09.2016	7	13	1,58,100	86,653	1,08,299
81	PENCIL MANUFACTURING UNIT PRO.10 METER/MINUTE.PENC	16003561	01.09.2016	7	13	30,50,127	16,66,312	20,89,337
82	PORTABLE CYCLONEIC DUST COLLECTOR FOR PENCIL PLANT	16003564	03.09.2016	7	13	1,80,540	98,671	1,23,670
83	M.S.TROLLY 90 KGS CAPACITY FOR PENCIL PLANT PITHAM	16003568	01.09.2016	7	13	22,572	12,327	15,462
84	COOLING TOWER NCT-225 15TR FOR PENCIL PLANT PITHAM	16003569	11.08.2016	7	13	30,600	16,602	20,961
85	SAKETCH PEN ASSEMBLY MACHINE WITH INK FILLING PITH	16003582	28.12.2016	7	13	4,24,500	2,40,546	2,90,783
86	CYCLONE DUST COLLECTON SYSTEM FOR CALCIUM S PLANT	16003584	07.11.2016	7	13	4,59,000	2,56,035	3,14,415
87	FERRULE ERASER FITTING MACHINE FOR PENCIL PLANT PI	16003596	28.10.2016	7	13	14,20,534	7,89,923	9,73,066
88	PENCIL BOTH END CUTTING MACHINE FOR PENCIL PLANT P	16003597	28.10.2016	7	13	6,69,164	3,72,105	4,58,377
89	PENCIL STORAGE TROLLEY FOR PENCIL PLANT PITHAMPUR	16003602	05.12.2016	7	13	7,410	4,170	5,076
90	DEHUMIDIFIER SYSTEM WITH TUNNEL DRYER FOR CHALK PL	16003614	12.05.2017	6	14	1,66,74,361	98,44,054	1,33,89,512
91	PENCIL SHARPENING MACHINE 2.1KW FOR PENCIL PLANT P	16003624	10.02.2017	6	14	4,15,883	2,38,840	3,03,595
92	DOUBLE SIDED STAMPING MACHINE FOR PENCIL PLANT PIT	16003625	19.06.2017	6	14	11,81,837	7,05,173	8,62,741
93	50 HP OLD SIEMENS MOTORS 1480 RPM FOR CALCIUM PLAN	16003641	06.03.2017	6	14	37,500	21,692	27,375
94	40 HP SIEMENS OLD MOTORS RPM 1440 FOR CALCIUM PLAN	16003642	06.03.2017	6	14	30,000	17,354	21,900
95	USED BOX STRAPPING MACHINE MODEL ITW FOR AMRG	16003643	31.03.2017	6	14	10,000	3,742	7,300
96	CHALK TROLLY FOR ONLINE DRYING SYSTEM FOR CHALK	16003654	07.05.2017	6	14	17,31,222	10,20,063	12,63,792
97	HIGHLIGHTER ASSEMBLY MACHINE WITH WEIGHING SCALE M	16003655	19.01.2018	5	15	73,26,993	46,43,915	62,46,262
98	SEMI AUTOMATIC MARKER PEN FILLING M/C LYING PITHAM	16003657	19.06.2018	5	15	1,20,000	79,201	93,000
99	CONVEYOR BELT 34 MTRS.LENGTH FOR ONLINE CHALK TRAY	16003659	30.06.2017	6	14	4,90,200	2,93,426	3,57,846
100	HAND PALLET TRUCK CAPACITY 2.5 TON FOR CHALK PLANT	16003682	19.02.2018	5	15	17,700	11,314	13,718
101	PACKING LINE AUTOMATION CONVEYOR FOR CHALK PLANT	16003683	29.03.2018	5	15	3,54,000	2,28,607	2,74,350
102	CHALK MOULDING & MAXING AUTOMATIC SYSTEM PITHAMPU	16003684	10.05.2018	5	15	15,20,380	9,65,151	11,78,295



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
103	INK FILLING MACHINE FOR PAINT MARKAER PITHAMPUR	16003691	25.04.2018	5	15	1,01,200	65,828	78,430
104	ULTRASONIC WELDING MACHINE FOR HIGHLITER PITHAMPUR	16003719	24.07.2018	5	15	4,09,500	2,72,761	3,17,363
105	AUTOMETIC PENCIL SERVO CUTTER ONLINE EMBOSING PIT	16003720	11.06.2018	5	15	6,61,800	4,35,876	5,12,895
106	SILO AND MATERIAL HANDLING EQUIPMENT SYSTEM CALCIU	16003728	31.03.2018	5	15	14,13,600	8,93,474	10,95,540
107	END DIPPING FRAME FOR PENCIL PLANT PITHAMPUR	16003731	30.06.2018	5	15	13,76,329	68,816	10,66,655
108	CALCIUM CARBONATE CHALK MOULDING MACHINE PITHAMPUR	16003735	21.12.2018	5	15	19,60,183	13,59,422	15,19,142
109	COMPRESSOR FOR MARKER PLANT PITHAMPUR	16003750	18.09.2018	5	15	3,00,000	2,02,740	2,32,500
110	VOLTAGE STABILIZERS FOR MARKER FOR PITHAMPUR	16003751	18.09.2018	5	15	55,000	37,170	42,625
111	TROLLY AND ACCESSORIES FOR MARKER PLANT PITHAMPUR	16003752	18.09.2018	5	15	1,00,000	67,581	77,500
112	SHRINK PACKING MACHINE FOR MARKER PLANT PITHAMPUR	16003753	18.09.2018	5	15	60,000	40,548	46,500
113	HYDROLIC TROLLEY SIZE 1120/685/85 FOR MARKAR PLANT	16003754	04.10.2018	5	15	32,000	21,713	24,800
114	HYDRAULIC POWER PACK FOR ROTATING CHALK MOULD	16003764	28.12.2018	5	15	68,440	47,451	53,041
115	DOUBLE ACTING HYDRAULIC CYLINDER FOR CHALK PLANT	16003766	26.02.2019	4	16	40,592	28,566	33,285
116	AIR BLOWER MAKE ROOTECH FOR ETP FOR MARKAR PLANT	16003767	06.02.2019	4	16	1,41,800	1,04,841	1,16,276
117	WATER FILTERATION PLANT FOR ETP FOR MARKAR PLANT	16003768	06.02.2019	4	16	1,32,500	92,784	1,08,650
118	MS SATTLER TANK FOR ETP FOR MARKAR PLANT PITHAMPUR	16003769	06.02.2019	4	16	5,27,127	3,85,374	4,32,244
119	HIGHLY EFFICIENT SHRINK TUNNEL MACHINE FOR MARKAR	16003785	12.06.2019	4	16	2,87,050	2,07,267	2,35,381
120	K-SONIC (TAIWAN)MAKE ULTRASONIC WELDING MACHINE PI	16003806	16.11.2019	4	16	4,32,750	3,24,237	3,54,855
121	NIDO 1500 KGS HYDRAULIC PALLET TRUCK FOR CHALK PLA	16003815	07.02.2020	3	17	54,280	41,449	46,952
122	ELECTRONIC WEIGHING SCALE CAPACITY-20 KG FOR CHALK	16003826	31.03.2020	3	17	11,682	9,027	10,105
123	OLD SEMI AUTOMATIC ROTARY TUBE FILLING MACHINE	16003831	25.06.2020	3	17	8,500	6,696	7,353
124	COMPOUNDING -EXTRUDER SCREW AND BARREL 77MM PENCIL	16003887	09.05.2022	1	19	3,55,000	3,21,711	3,39,025
125	NYLON NIDO 2500 KGS HYDRAULIC PALLET TRUCK PITHAMP	16003891	25.03.2022	1	19	45,611	40,980	43,558
126	LABELLING MACHINE FOR CRAYON FOR AMRG PITHAMPUR	16003921	14.10.2022	1	19	4,82,500	4,50,484	4,60,788



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair-Market Value (Rs.)
127	SS 304 HEATING TANK FOR WAX FOR AMRG PITHAMPUR	16003922	22.10.2022	1	19	8,28,616	7,74,784	7,91,328
128	AIR COMPRESSOR BIG SIZE 5 HP FOR AMRG PITHAMPUR	16003923	03.08.2022	1	19	9,547	8,794	9,117
129	CONVEYOR TABLE FOR PACKAING FOR MARKAR PLANT PITHA	16003924	03.08.2022	1	19	66,759	61,495	63,755
130	SEMI AUTOMATIC CRAYON PACKING MACHINE FOR AMRG PIT	16003929	26.12.2022	1	19	9,13,000	8,63,983	8,71,915
131	LABELLING MACHINE FOR WAX CRAYON FOR AMRG PITHAMPU	16003963	20.01.2023	0	20	9,18,500	8,73,171	8,97,834
132	ROUND CRAYAN MAKING MACHINE FOR AMRG PITHAMPUR	16003997	18.05.2023	0	20	9,12,000	8,85,645	8,91,480
133	LABELING MACHINE FOR CRAYON FOR AMRG PITHAMPUR	16004018	18.05.2023	0	20	4,76,000	4,62,245	4,65,290
134	BALL MILL CAPACITY 350 LTR FOR AMRG PLANT PITHAMPU	16004031	08.08.2023	0	20	81,356	80,159	79,525
					Total (A)	9,72,68,459	5,33,84,003	7,08,68,781
B	PLANT AND MACHINERY BOILERS							
1	BOILER FOR STENCIL UNIT PITHAMPUR	16003148	10.03.2012	11	9	2,19,860	59,569	1,11,029
					Total (B)	2,19,860	59,569	1,11,029
C	PLANT & MACHINERY CHILLERS							
1	WATER COOLED COOLING SYSTEM FOR AMRG PLANT PITHAMP	16002253	11.12.2009	14	6	1,71,637	21,875	63,506
2	HYDRAULIC HAND PALLET TRUCK FOR PENCIL PLANT PITHA	16003447	07.01.2015	8	12	29,988	13,523	19,192
3	5 TR AIR COOLED CHILLING PLANT FOR PENCIL PLANT PI	16003583	03.11.2016	7	13	3,28,218	1,82,856	2,24,829
4	CHILLING PLANT FOR PENCIL PLANT PITHAMPUR	16003645	31.03.2017	6	14	2,97,403	2,07,598	2,17,104
					Total (C)	8,27,246	4,25,852	5,24,632
D	PLANT AND MACHINERY POWER GENERATORS							
1	D.G.SET-RUSTON 625 KVA FOR PENCIL PLANT	10001992	04.07.2009	14	6	1,56,375	15,252	57,859
2	BOX STRAPPING MACHINE FOR AMRG PLANT PITHAMPUR	10001993	04.07.2009	14	6	39,375	3,840	14,569
3	ALTINATOR MODEL 4AB 250/3 FOR AMRG PLANT PITHAMPUR	10001997	14.08.2009	14	6	92,432	9,730	34,200
4	CANOPY FOR 63 KVA DIESEL GENERATOR FOR PENCIL PLAN	10003361	01.03.2015	8	12	1,77,540	80,818	1,13,626
					Total (D)	4,65,722	1,09,640	2,20,253
E	PLANT AND MACHINERY ELECTRICAL INSTALLATION							



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
1	ALUM.INDL.CABLE 1.1KVGR FOR PITHAMPUR AMRG PLANT	10001961	24.06.2009	14	1	95,282	9,113	15,245
2	ELECTRIC PANNEL FOR STENCIL UNIT PITHAMPUR	10002694	23.03.2012	11	4	9,040	2,468	3,074
3	ELECTRICAL PANNEL,CABLING FOR PENCIL PLANT PITHAMP	10003362	01.03.2015	8	7	4,41,843	2,59,885	2,29,758
4	HT SUB STATION WITH PANEL & CABLE FOR CALCIUM PLAN	10003606	01.04.2015	8	7	12,07,908	2,77,853	6,28,112
5	ELECTRIC INSTALLATION WITH PANEL FOR PENCIL PLANT	10003607	01.04.2015	8	7	86,592	12,256	45,028
6	20 hp USED ELECTRIC MOTOR FOR CALCIUM SULPHATE PIT	10003811	31.03.2017	6	9	14,550	5,445	9,312
7	USED 20 hp ELECTRIC MOTOR FOR PENCIL PLANT PITHAMP	10003812	31.03.2017	6	9	4,850	1,814	3,104
8	USED 7.5hp ELECTRIC MOTOR FOR PENCIL PLANT PITHAMP	10003813	31.03.2017	6	9	4,850	1,814	3,104
9	USED 10hp ELECTRIC MOTOR FOR PENCIL PLANT PITHAMP	10003814	31.03.2017	6	9	9,700	3,670	6,208
10	MAIN PANEL 630 AMP 3P,50KA MCCB FOR IIRD LINE PENC	10003867	31.03.2017	6	9	6,98,343	4,07,059	4,46,939
11	ELECTRIC INSTALLTION TRF. FROM B & CSD PITHAMPUR	10004030	26.03.2018	5	10	23,818	1,190	16,673
12	ELECTRIC INSTALLTION TRF. FROM B & CSD PITHAMPUR	10004031	26.03.2018	5	10	7,05,773	35,288	4,94,041
13	LT PANEL FOR AUTOMATION OF CHALK PLANT PITHAMPUR	10004118	31.03.2018	5	10	9,65,348	4,02,448	6,75,743
14	LIGHTING PROTECTION SYSTEM / ARRESTORS PITHAMPUR	10004571	30.09.2021	2	13	19,800	17,046	17,424
15	LIGHTING PROTECTION SYSTEM / ARRESTORS PITHAMPUR	10004572	30.09.2021	2	13	18,500	16,056	16,280
16	LIGHTING PROTECTION SYSTEM / ARRESTORS PITHAMPUR	10004573	30.09.2021	2	13	19,800	17,046	17,424
17	STABILIZER 10 KVA FOR MARKAR PLANT PITHAMPUR	10004698	03.08.2022		14	18,449	16,267	17,342
					Total (E)	43,44,446	14,86,718	26,44,812
F	PLANT AND MACHINERY LOW VALUE ASSETS							
1	TAPPING CUM DRILLING MACHINE FOR AMRG PLANT PITHAM	10001988	02.07.2009	14	1	3,375	1	540
2	BENCH GRINDER MACHINE FOR AMRG PLANT PITHAMPUR	10001989	02.07.2009	14	1	1,125	1	180
3	TROLLY FOR AMRG PLANT PITHAMPUR	10001990	02.07.2009	14	1	4,500	1	720
4	SIGMA MIXER FOR AMRG PLANT PITHAMPUR	10001991	02.07.2009	14	1	1,125	1	180
5	WEIGHING SCALE MACHINICAL FOR AMRG PLANT PITHAMPUR	10001995	04.07.2009	14	1	3,420	1	547
6	WEIGHING SCALE CAPACITY 120 KGS.FOR AMRG PITHAMPUR	10001996	04.07.2009	14	1	4,500	1	720
7	OLD ELECTRONIC WEIGHING SCALE-25 KGS.CAPACITY AMRG	10002239	31.03.2010	13	2	2,100	1	462



WORKING SHEET-1

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8	BLISTER CUTTING DIE FOR AMRG PITHAMPUR	10002282	07.07.2010	13	2	4,080	1	898
9	BLISTER CUTTING DIE FOR AMRG PITHAMPUR	10002283	07.07.2010	13	2	4,080	1	898
10	USHA ELECTRIC HEATER FOR CHALK PLANT PITHAMPUR	10002378	21.09.2010	13	2	35,000	1	7,700
11	L SEALER MACHINE FOR STENCIL UNIT PITHAMPUR	10002669	13.03.2012	11	4	5,000	1	1,700
12	FUEL OIL TANK 500 KG FOR STENCIL UNIT PITHAMPUR	10002670	10.03.2012	11	4	2,825	1	961
13	TROLLY WITH WHEEL FOR STENCIL UNIT PITHAMPUR	10002691	23.03.2012	11	4	3,390	1	1,153
14	TROLLY HEAVY DUTY WITH TYRE FOR CHALK PLANT PITHAM	10002963	20.11.2013	10	5	7,684	1	3,074
15	ELECTRONIC WEIGHING SCALE 30 KG CAPACITY FOR CHALK	10003169	20.11.2014	9	6	3,164	1,244	1,455
16	HAND TROLLYS 14 GUAGE WITH TYRE FOR CALCIUM PLANT	10003252	02.03.2015	8	7	33,920	15,303	17,638
17	USED 20 KG ELECTRONIC BALANCE FOR CHALK PLANT PITH	10003799	31.03.2017	6	9	1,500	562	960
18	USED 10 KG ELECTRONIC BALANCE FOR CHALK PLANT PITH	10003800	31.03.2017	6	9	1,500	562	960
19	USED 5 KG ELECTRONIC BALANCE FOR CHALK PLANT PITHA	10003801	31.03.2017	6	9	1,500	562	960
20	USED 0.600 GRAM ELECTRONIC BALANCE FOR QC LAB CHAL	10003802	31.03.2017	6	9	1,500	562	960
21	USED 0.600 GRAM ELECTRONIC BALANCE FOR QC LAB PENC	10003803	31.03.2017	6	9	4,500	1,684	2,880
22	USED 120 KG ELECTRONIC BALANCE FOR CALCIUM PLANT P	10003805	31.03.2017	6	9	1,500	562	960
23	USED 3 hp ELECTRIC MOTORS FOR PENCIL PLANT PITHAMP	10003815	31.03.2017	6	9	4,850	1,814	3,104
24	USED 1 hp ELECTRIC MOTOR FOR CALCIUM PLANT PITHAMP	10003816	31.03.2017	6	9	9,700	3,670	6,208
25	USED 1 hp ELECTRIC MOTOR FOR AMRG PLANT PITHAMPUR	10003817	31.03.2017	6	9	4,850	1,814	3,104
26	PERFECT ELECTRONIC WEIGHING SCALE FOR CHALK PLANT	10004192	21.01.2019	4	11	5,369	2,933	4,080
27	ARVIN WEIGHING SCALE CAPACITY 20/30 KGS FOR MARKER	10004201	07.01.2019	4	11	3,300	2,294	2,508
28	4" HAND GRINDER MACHINE HITACHI FOR CHALK PLANT	10004537	20.05.2021	2	13	2,596	1,991	2,284
29	CYLINDER DHAMAL 6 SHADE WITH BRUSH LYING WITH AKSH	10004615	21.02.2022	1	14	35,000	23,751	32,900
					Total (F)	1,96,953	59,322	1,00,694
G	LABORATORY EQUIPMENTS							
1	24 LTRS.CAPACITY WATER COOLED STEEL BALL MILL AMRG	10002425	22.04.2011	12	3	1,22,063	26,368	1,40,372
2	BURSTING MACHINE FOR STENCIL UNIT PITHAMPUR	10002677	23.03.2012	11	4	49,720	13,578	57,178



WORKING SHEET-1

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3	AFCOSET ELECTRONIC BALANCE FOR STENCIL UNIT PITHAM	10002682	23.03.2012	11	4	39,550	10,801	45,483
4	UBITEST TENSILE TESTER FOR STENCIL UNIT PITHAMPUR	10002683	23.03.2012	11	4	1,01,700	27,777	1,16,955
5	HUMIDITY CHAMBER FOR STENCIL UNIT PITHAMPUR	10002684	23.03.2012	11	4	19,210	5,248	22,092
6	WEIGHING BALANCE 60 KG FOR STENCIL UNIT PITHAMPUR	10002685	23.03.2012	11	4	13,560	3,704	15,594
7	BIOTECHNICS INDIA MODEL-BTI-29 OVEN FOR CALCIUM SU	10003407	17.09.2015	8	7	19,494	4,449	10,137
8	FLEXURE TESTING MACHINE DIGITAL 10KGS. FOR CALCIUM	10003495	29.03.2016	7	8	81,020	22,578	46,992
9	DIGITAL VERNIER CALIPER MITUTOYO FOR PENCIL PLANT	10003510	22.01.2016	7	1	7,946	2,075	1,688
10	DIGITAL VERNIER CALIPER MITUTOYO FOR AMRG PITHAMPU	10003511	22.01.2016	7	1	7,946	2,076	1,689
11	PH METER MODEL CL54 FOR CHALK LABORATORY PITHAMPUR	10004170	17.10.2018	5	5	7,275	3,792	4,001
12	CONTECH ELECTRONIC BALANCE CTL-600 CAP.600gm AMRG	10004308	29.07.2019	4	11	12,212	7,269	9,281
13	USED DIGITAL PH METER FOR PITHAMPUR LAB.	10004481	03.12.2020	3	7	11,000	7,958	8,030
14	USED INCUBATOR FOR PITHAMPUR LAB.CHALK	10004483	03.12.2020	3	7	38,000	27,492	27,740
15	MINI STIRRER WITH PMDC MOTOR FOR LAB.PENCIL PLANT	10004741	29.11.2022	1	14	9,500	8,668	8,930
16	BRIGHTNESS/REFLECTANCE METER FOR CHALK PLANT	10001943	01.06.2009	14	1	26,010	2,374	4,162
17	PENETRO MEETER FOR LAB.FOR AMRG PLANT PITHAMPUR	10002041	20.07.2009	14	1	8,663	871	1,386
18	4 LTRS.LAB.MODEL SIGMA KNEADER FOR PAWANE LABORATO	10002184	18.12.2009	14	1	1,67,750	21,597	26,840
19	SYANMAKE 40MM EXTRUDER FOR MODELLING CLAY FOR LAB.	10002304	21.12.2010	13	2	2,41,000	46,973	53,020
20	CITIZON WEIGHING BALANCE-CTG-10 FOR LAB.CHALK PLAN	10002376	06.10.2010	13	2	47,981	8,709	10,556
21	DIGITAL BURSTING STRENGTH TESTER FOR LAB.CHALK PIT	10003426	07.11.2015	8	7	84,533	20,412	43,957
					Total (G)	11,16,131	2,74,769	6,56,081
H	LABORATORY EQUIPMENT LOW VALUE ASSETS							
1	PETRI DISH LAB.EQUIPMENT FOR AMRG PLANT PITHAMPUR	10002021	20.07.2009	14	1	507	1	81
2	KNIFE FOR LAB.EQUIPMENT FOR AMRG PLANT PITHAMPUR	10002022	20.07.2009	14	1	169	1	27
3	WEIGHT BOX FOR LAB.EQUIP.FOR AMRG PLANT PITHAMPUR	10002023	20.07.2009	14	1	113	1	18
4	SS SCALE 24" FOR LAB.EQUIP.FOR AMRG PLANT PITHAMPU	10002024	20.07.2009	14	1	56	1	9



WORKING SHEET-1

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5	MEASURING CYLENDER 250 ML.FOR AMRG PLANT PITHAMPUR	10002025	20.07.2009	14	1	225	1	36
6	GLASS ROD 12" FOR LAB.FOR AMRG PLANT PITHAMPUR	10002026	20.07.2009	14	1	506	1	81
7	GLASS ROD 6" FOR LAB.FOR AMRG PLANT PITHAMPUR	10002027	20.07.2009	14	1	394	1	63
8	TEST TUBE FOR LAB.FOR AMRG PLANT PITHAMPUR	10002028	20.07.2009	14	1	619	1	99
9	GLASS BOTTLE FOR LAB.FOR AMRG PLANT PITHAMPUR	10002029	20.07.2009	14	1	506	1	81
10	MEASURING CYLENDER 50 ML.FOR AMRG PLANT PITHAMPUR	10002030	20.07.2009	14	1	394	1	63
11	SLEVE 500 MESH FOR LAB.FOR AMRG PLANT PITHAMPUR	10002031	20.07.2009	14	1	563	1	90
12	SLEVE 25 MESH FOR LAB.FOR AMRG PLANT PITHAMPUR	10002032	20.07.2009	14	1	450	1	72
13	MELTING POINT APPRATUS FOR LAB.FOR AMRG PLANT PITH	10002033	20.07.2009	14	1	4,050	1	648
14	P.H.METER FOR LAB.FOR AMRG PLANT PITHAMPUR	10002034	20.07.2009	14	1	4,162	1	666
15	MORTAL CRYSTAL MEDIUM FOR LAB.FOR AMRG PLANT PITH.	10002035	20.07.2009	14	1	169	1	27
16	MORTAL CRYSTAL LARGE FOR LAB.FOR AMRG PLANT PITH.	10002036	20.07.2009	14	1	225	1	36
17	MORTAL CRYSTAL SMALL FOR LAB.FOR AMRG PLANT PITH.	10002037	20.07.2009	14	1	225	1	36
18	SLEVE-300 AND 400 MESH FOR LAB.FOR AMRG PLANT PITH	10002038	20.07.2009	14	1	338	1	54
19	LAB.MOULD WAX CREYON 4 FOR AMRG PLANT PITHAMPUR	10002039	20.07.2009	14	1	2,925	1	468
20	LAB.MOULD OP FOR AMRG PLANT PITHAMPUR	10002040	20.07.2009	14	1	1,800	1	288
21	PLASTIC BEAKER 3000 ML FOR LAB.FOR AMRG PLANT PITH	10002052	20.07.2009	14	1	338	1	54
22	PLASTIC BEAKER 500 ML FOR LAB.FOR AMRG PLANT PITH	10002053	20.07.2009	14	1	113	1	18
23	SS BEAKER 1000 ML FOR AMRG PLANT-PITHAMPUR	10002054	20.07.2009	14	1	731	1	117
24	SS BEAKER 500 ML FOR AMRG PLANT PITHAMPUR	10002055	20.07.2009	14	1	731	1	117
25	SS BEAKER 250 ML FOR AMRG PLANT PITHAMPUR	10002056	20.07.2009	14	1	788	1	126
26	GLASS BEAKER 400 ML FOR AMRG PLANT PITHAMPUR	10002057	20.07.2009	14	1	225	1	36
27	GLASS BEAKER 80 ML FOR AMRG PLANT PITHAMPUR	10002058	20.07.2009	14	1	112	1	18
28	HYDROMETER FOR LAB.FOR AMRG PLANT PITHAMPUR	10002059	20.07.2009	14	1	3,375	1	540
29	THERMOMETER O 360 C FOR LAB..FOR AMRG PLANT PITH.	10002060	20.07.2009	14	1	281	1	45
30	MICROMETER THICKNESS FOR STENCIL UNIT PITHAMPUR	10002678	23.03.2012	11	4	5,000	1	1,700



WORKING SHEET-1

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31	HOT AIR OVEN FOR STENCIL UNIT PITHAMPUR	10002679	23.03.2012	11	4	3,955	1	1,345
32	WEIGHING BALANCE NATIONAL FOR STENCIL UNIT PITHAMP	10002680	23.03.2012	11	4	1,695	1	576
33	DIGITAL SHORE HARDNESS TESTER FOR LAB FOR PENCIL P	10003657	08.10.2016	7	8	4,590	1,510	2,662
34	VERNIER FOR PITHAMPUR LABORATORY	10004470	31.10.2020	3	12	2,825	2,020	2,317
35	REFRACTO METER FOR LABORATORY PITHAMPUR	10004471	31.10.2020	3	12	3,390	2,424	2,780
36	COB TESTER FOR LABORATORY PITHAMPUR	10004472	31.10.2020	3	12	2,825	2,020	2,317
37	HOT PLATE FOR LABORATORY PITHAMPUR	10004473	31.10.2020	3	12	1,130	808	927
38	B 4 CUP FOR LABORATORY PITHAMPUR	10004474	31.10.2020	3	12	1,695	1,186	1,390
39	STOP WATCH FOR LABORATORY PITHAMPUR	10004475	31.10.2020	3	12	1,130	808	927
40	BURAT STAND FOR LABORATORY PITHAMPUR	10004476	31.10.2020	3	12	2,034	1,455	1,668
41	USED VERNIER CALIPER 06" FOR PITHAMPUR LAB.CHALK	10004482	03.12.2020	3	12	4,000	2,894	3,280
					Total (H)	59,357	15,157	25,901
I	DIES AND MOULDS							
1	CHALK MOULDING MACHINE 200 CAVITY	10001667	15.03.2008	15	2	73,954	3,697	15,226
2	CHALK MOULD 10.2X10X80MM	10001684	31.03.2008	15	2	32,389	1,619	6,668
3	CHALK MAKING MACHINE COMPLETE 500 CAVITIES	10001708	28.05.2008	15	2	1,20,716	6,035	24,853
4	CHALK MAKING MACHINE COMPLETE 200CAVITIES	10001709	28.05.2008	15	2	74,366	3,718	15,311
5	CHALK MOULD 750 CAVITIES FOR CHALK PLANT PITHAMPUR	10001752	31.07.2008	15	2	1,45,900	7,295	30,038
6	CHALK MOULD 800 CAVITIES FOR PITHAMPUR CHALK PLANT	10001827	30.09.2008	15	2	1,51,200	7,560	31,129
7	CHALK MOULD 850 CAVITY FOR CHALK PLANT PITHAMPUR	10001837	23.10.2008	15	2	1,51,200	7,560	31,129
8	CHALK MOULD 800 CAVITIES FOR CHALK PLANT PITHAMPUR	10001878	08.12.2008	15	2	1,51,200	8,112	31,129
9	CHALK MOULD 800 CAVITY FOR CHALK PLANT PITHAMPUR	10001884	24.01.2009	14	2	3,02,400	17,699	64,260
10	CHALK MOULD 800 CAVITY FOR CHALK PLANT PITHAMPUR	10001925	01.06.2009	14	2	2,92,180	21,361	62,088
11	CHALK MOULD 800 CAVITY FOR PITHAMPUR CHALK PLANT	10001975	18.07.2009	14	2	2,92,180	23,044	62,088
12	DIE AND PUNCHES FOR WCC & FUNTOON FOR AMRG PITHAMP	10001994	04.07.2009	14	2	30,938	2,385	6,574
13	CHALK MAKING MACHINE MOULD 800 CAVITY FOR CHALK PL	10002144	21.10.2009	14	2	1,44,100	13,138	30,621



WORKING SHEET-1

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14	WATER COLOUR TABLET DIE 2 CAVITY FOR AMRG	10002154	11.12.2009	14	2	6,188	511	1,315
15	CHALK MOULD 820 CAVITY FOR CHALK PLANT PITHAMPUR	10002156	23.11.2009	14	2	1,40,760	13,463	29,912
16	WAX CRAYON MOULDING MACHINE FOR AMRG PITHAMPUR	10002168	12.12.2009	14	2	4,94,999	47,478	1,05,187
17	TRIANGLE SHAPE WAX CRAYON MOULDING M/C FOR AMRG	10002169	12.12.2009	14	2	6,55,596	62,882	1,39,314
18	CHALK MOULD 806 CAVITY FOR CHALK PLANT PITHAMPUR	10002179	05.12.2009	14	2	2,85,790	27,804	60,730
19	CHALK MOULD 806 CAVITY FOR CHALK PLANT PITHAMPUR	10002190	17.12.2009	14	2	1,46,200	14,468	31,068
20	CHALK MOULD 807 CAVITY FOR CHALK PLANT PITHAMPUR	10002212	09.01.2010	13	2	1,44,100	8,521	31,702
21	SINGAL CAVITY DIE PUNCH FOR CONTAINER FOR AMRG	10002240	31.03.2010	13	2	22,000	2,448	4,840
22	OHNS PUNCHES & HC DIES SQUIRE SHAPE FOR AMRG	10002241	31.03.2010	13	2	35,000	3,894	7,700
23	MOULDING DIE FOR CONTAINER 2 CAVITY FOR AMRG	10002242	31.03.2010	13	2	84,000	9,343	18,480
24	DIE 5.5 ML PLASTIC TUBE WITH NOZZLE & CAP FOR AMRG	10002245	31.03.2010	13	2	51,500	5,728	11,330
25	ALUMINIUM P.V.C.BLISTER COVER DIE FOR AMRG PITHAMP	10002280	07.07.2010	13	2	11,220	1,445	2,468
26	ALUMINIUM P.V.C.BLISTER COVER DIE FOR AMRG PITHAMP	10002281	07.07.2010	13	2	11,220	1,445	2,468
27	CHALK MAKING MOULD MACHINE 820 CAVITY FOR CHALK PL	10002337	12.11.2010	13	2	4,42,300	66,001	97,306
28	CHALK MAKING MOULD MACHINE 820 CAVITY FOR CHALK PL	10002345	03.09.2010	13	2	4,31,510	59,494	94,932
29	VACCUM FORMING DIE 150MMX182MM FOR CHALK PLANT PIT	10002390	17.05.2011	12	3	6,528	1,180	1,828
30	CUTTING DIE IN WOODEN 4 PCS. SET UP FOR CHALKPLANT	10002391	17.05.2011	12	3	3,366	609	942
31	BLISTER SEALING DIE SINGAL PCS. FOR CHALK PLANT	10002392	17.05.2011	12	3	3,366	609	942
32	CHALK MOULD 1000 CAVITY FOR CHALK PLANT PITHAMPUR	10002394	21.10.2010	13	2	8,33,650	1,21,396	1,83,403
33	CHALK MOULD FOR CHALK PLANT PITHAMPUR	10002617	04.01.2012	11	4	1,56,000	34,836	53,040
34	CHALK MOULD OF 1000 CAVITY FOR CHALK PALNT PITHAMP	10002635	29.10.2011	12	3	18,17,105	4,03,059	5,08,789
35	MOULD FOR WAX CRAYON OF 960 CAVITY FOR AMRG PITHAM	10002994	21.05.2014	9	6	1,14,240	45,885	52,550
36	ROUND CARYON MAKING MACHINE FOR AMRG PITHAMPUR	10003039	21.05.2014	9	6	4,85,520	1,95,006	2,23,339
37	BLISTER SEALING DIE FOR STY.KIT FOR CHALK PLANT	10003052	22.05.2014	9	6	7,000	2,814	3,220
38	BLISTER SEALING DIE FOR STATIONERY KIT CHALK PLANT	10003094	09.07.2014	9	6	14,000	5,741	6,440
39	ROUND CRAYON MAKING MACHINE FOR AMRG PITHAMPUR	10003146	06.01.2015	8	7	3,21,300	1,41,871	1,67,076



WORKING SHEET-1

S. No.	Asset description	Asset	Cap.date	Age (Yrs)	Residual Life (Yrs)	Gross Block as on 31.10.2023 (Rs.)	Net Block as on 31.10.2023 (Rs.)	Fair Market Value (Rs.)
40	CHALK MAKING MACHINE FOR CHALK PLANT PITHAMPUR	10003207	01.04.2015	8	7	24,60,000	11,22,504	12,79,200
41	MOULD FOR TRILLO KIT BLISTER FOR AMRG PITHAMPUR	10003244	20.02.2015	8	7	10,200	4,583	5,304
42	SEMI AUTOMATIC BACK PLUG TIGHTENDING M/C PITHAMPUR	10003713	20.03.2017	6	9	1,02,000	59,251	65,280
43	SEMI AUTOMATIC TIPS FITTING MACHINE MARKER PITHAMP	10003714	20.03.2017	6	9	43,656	25,358	27,940
44	ROTARY 4 STATION CHALK MOULDING SYSTEM 1053 CAVITY	10003746	21.12.2017	6	9	48,00,305	31,07,039	30,72,195
45	NRV SET FOR CD AND W/BOARD MARKER PLANT PITHAMPUR	10003809	31.03.2017	6	9	7,344	367	4,700
46	TRINDLE BALL PEN BARREL MOULD FOR PITJAMPUR IBD	10003974	31.12.2017	6	9	16,02,614	10,10,468	10,25,673
47	TRINDLE BALL PEN CAP MOULD FOR PITHAMPUR IBD	10003975	31.12.2017	6	9	15,08,121	9,50,891	9,65,197
48	SILICON RUBBER DIE WITH DEVELOPMENT MARKAR PITHAMP	10003997	31.03.2018	5	10	10,000	500	7,000
49	ROUND CRAYON MAKING MACHINE FOR AMRG PITHAMPUR	10004167	25.12.2018	5	10	2,85,000	1,97,449	1,99,500
50	CHALK MAKING MOULD CHALK PLANT PITHAMPUR	10004258	01.06.2019	4	11	17,70,675	12,75,160	13,45,713
51	ROUND CRAYON MAKING MACHINE FOR AMRG PITHAMPUR	10004731	14.10.2022	1	14	4,41,000	4,11,737	4,14,540
					Total (I)	2,17,28,096	95,66,461	1,06,63,683
J	TOOLINGS							
1	VERNIER CALIPER DIGITAL SIZE 6" FOR PITH.CHALK PLA	10001732	17.06.2008	15	2	6,056	302	1,247
					Total (J)	6,056	302	1,247
					Total (A to J)	12,62,32,326	6,53,81,793	8,58,17,112
							RFMV	Rs. 8.58 Crs
							RV	Rs. 7.72 Crs
							DSV	Rs. 6.87 Crs

