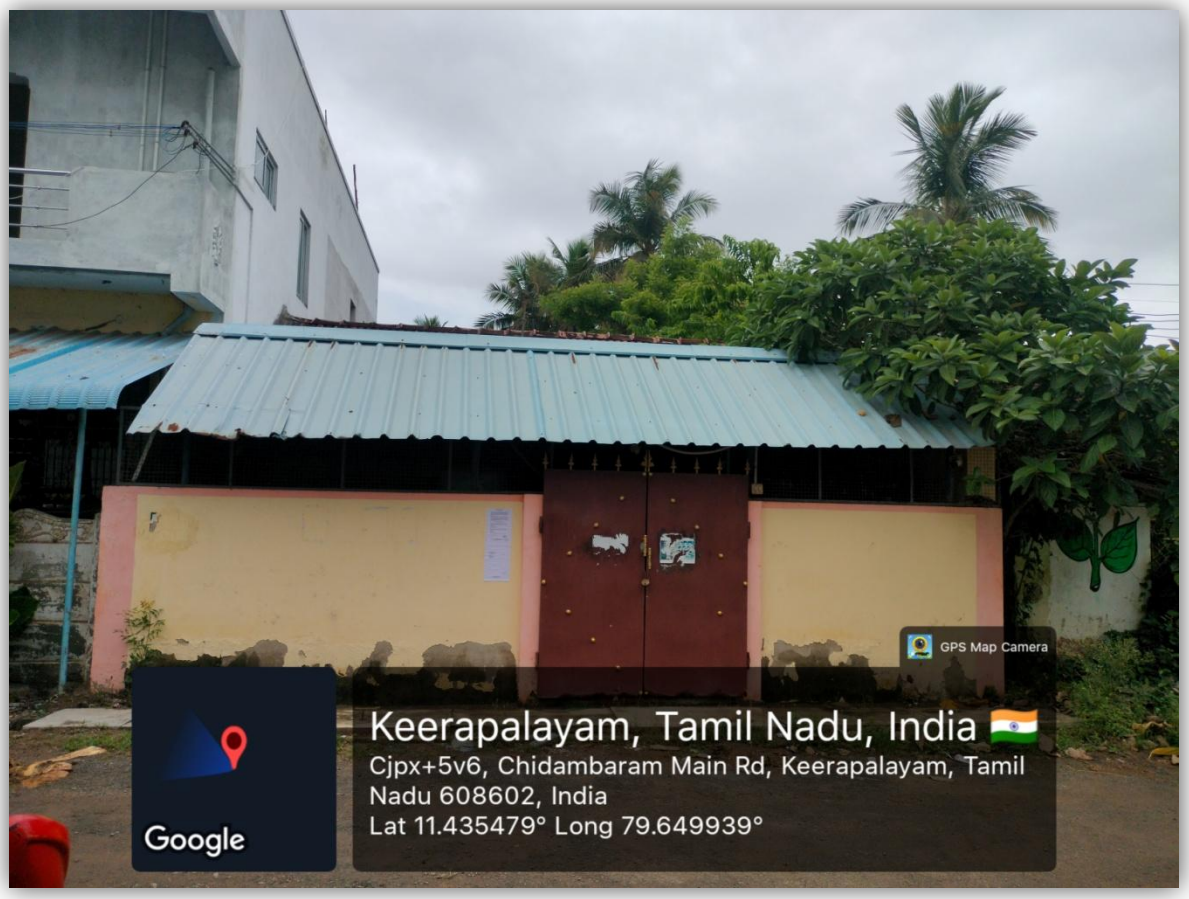
CB- 1740

VALUATION REPORT

Canara Bank, Chidambaram Branch



Land With Steel Sheet Shed

1.Mr.S.Gowthaman 2.Mr.Ashokan

Google location – **11.435602,79.649977**

VEKAAY DESIGN
No.47, Kali Amman koil street,
Old Bus Stand, Kumbakonam-612001
Cell-94434 29297, 97860 26001
Off -97860 26003, Ph-0435-2400373.

V.K. SHANKAR, B.Arch., M.E (struc) F.I.I.A.,F.I.V
Registered Architect, Govt.Approved Valuer
Structural engineer - Grade I. Income tax valuer under 34 AB of wealth tax, & Companies act 2017 (IBBI)
Panel valuer: **Canara Bank**

VALUATION OF PROPERTY

Ref. No. CB- 1740 Date: 23.05.2026

PART A – BASIC DATA

1. GENERAL:

1.	Purpose of valuation	**To assess the present market value of the Property For SARFAESI**
2.	Date of Inspection	**20.05.2026**
	Date on which the valuation is made	**23.05.2026**
3.	Name of the reported owner with present address and phone number	**1.Mr.S.Gowthaman, 2.Mr.S.Ashokan S/o.Mr.Soundarapandiyan 701, Pillaiyar kovil Street, Keerapalayam Village, Chidambaram Vattam, Cuddalore District.**
4.	Documents produced for perusal	**1.Old Valuation Report**
5.	Brief description of the property taken for valuation	**Land with Steel Sheet Shed – Residential Building**
6.	Scope of valuation	**To assess the Market value of the land and building**
7.	If this report is to be used for any bank purpose, state the name of the bank and branch, if known	**Canara Bank, Chidambaram Branch**

2. DESCRIPTION OF THE PROPERTY:

1.	Postal address of the property with Pin code	**New R.S.No: 163/10, Old R.S.No: 81/1 701, Pillaiyar kovil Street, Keerapalayam Village, Chidambaram Vattam, Cuddalore District. Pin Code: 608602**
2.	City/Town	**Keerapalayam Village**
	Residential Area	**Yes**
	Commercial Area	**-------**
	Industrial Area	**-------**
3.	Classification of the Area High/Middle/Poor Urban/Semi Urban/Rural	**Semi Urban**
4.	Coming under Corporation Limit/Village Panchayat/Municipality	**Village Panchayat**
5.	Whether covered under any State/Central Govt. enactments (e.g. Urban Land Ceiling Act) or notified under agency area/ scheduled area/cantonment Area	**No.**

6.	In case it is an agricultural land, any conversion to house site plots is contemplated	**Nil**	
7.	Plot No./Nagar/Survey no.	**New R.S.No: 163/10, Old R.S.No: 81/1**	
	Door No.	**701**	
	S.F. No. / T.S. No. / R.S. No.	**New R.S.No: 163/10, Old R.S.No: 81/1**	
	Village / Block	**Keerapalayam Village**	
	Taluk / Ward	**Chidambaram Vattam**	
	Mandal/District/Municipality/ Corporation	**Cuddalore District**	
8.	Boundaries of the property - **Item No:1**	As per document	As per Actual
	North by	**Item No:2**	**Item No:2**
	South by	**Northern row street**	**Northern row street**
	East by	**Mr.A.K.Ramaswamy property**	**Mr.A.K.Ramaswamy property**
	West by	**Mr.Saravanan Property**	**Mr.Saravanan Property**
	Boundaries of the property - **Item No:2**	As per document	As per Actual
	North by	**Item No:1**	**Item No:1**
	South by	**Road**	**Road**
	East by	**Mr.A.K.Ramaswamy property**	**Mr.A.K.Ramaswamy property**
	West by	**Mr.Natarajan Property**	**Mr.Natarajan Property**
9.	Latitude, Longitude and Coordinates of the site	**11.435602,79.649977**	
10.	Property tax receipt referred Assessment number Tax amount Receipt in the name of	**Produced with Bank**	
11.	Electricity service connection consumer number In the name of Other details, if any	**Produced with Bank**	
12.	Property is presently occupied by Owner / Tenants/ Both / Vacant	**Owner**	
13.	If tenanted fully, What is the gross monthly rent?	**Rs.3,000/-**	
14.	If occupied by both by assuming the entire building is let out (i) What is the probable monthly rent? (ii) What is the advance amount?	**Rs. 3,000.00** **Rs.30,000.00**	

PROCEDURE OF VALUATION:

Valuation Details - Discussed in Part B,C,D,E & F Description	F.S.I	Plot Coverage
As per approved & actual	**---------**	**----------**

PART B- LAND

2.	Overall Dimension	1A.As per document		1B.As per Actual	
		Item No:1	item No:2	Item No:1	item No:2
	North	**24'0"**	**6'0"**	**24'0"**	**6'0"**
	South	**24'6"**	**6'0"**	**24'6"**	**6'0"**
	East	**80'0"**	**50'0"**	**80'0"**	**50'0"**
	West	**80'0"**	**50'0"**	**80'0"**	**50'0"**
	Area	1940 sft	28 sft	1940 sft	28 sft
	Total Extent of site (least of 1A & 1B)	**1968 sft** (1940 + 28)			
	Shape of the Plot	**Almost Rectangular shape**			
3.	Characteristics of the site	**Residential**			
	What is the character of the locality?	**Middle Class**			
	What is the classification of the locality?	**Residential class III Type - I**			
	Development of surrounding areas Possibility of frequent flooding/sub merging Feasibility to the Civic amenities like school, hospital, bus stop, market etc.	**About 2 km**			
	Level of land with topographical conditions	**Almost level**			
	Type of use to which it can be put	**Residential**			
	any usage restriction	**NA**			
	Is plot in town planning approved layout?	**No**			
	Corner Plot or Intermittent Plot?	**Intermittent Plot**			
	Type of road available at present	**Tar Road**			
	Road facilities are available?	**Available**			
	Is it a land – locked land?	**No**			
	Water Potentiality	**Available**			
	What is the width of the Road? Width of road is it below 20ft or more than 20 ft.	**20 ft Road**			
	Underground sewerage system Is power supply available at the site?	**Yes**			

	Advantage of the site Special remarks, if any, like threat of acquisition of land for public service purposes, road widening or applicability of CRZ provisions etc (Distance from sea-coast/tidal level must be incorporated) Any factors which affect the marketability of the land? Type of the land? Accessibility Landmark	**Residential Area** **No.** **Nil** **Residential land** **Direct access from Road** **Vinayagar kovil**
	4. Value on adopting GLR (Guideline Rate) i) Guideline rate as obtained from the Registrar's office ii) Guideline Value of the land **1968** @ Rs.50/sft	**: Rs.50/sft** **Rs.98,400.00**
	Value by adopting PMR (Prevailing Market Rate) i. Local / Market rate prevailing at the time of valuation (Basis of valuation) ii. Details of last two transaction (within two year) iii. Unit rate adopted in this valuation 1968 sft @ Rs.1700/sft	1. **Minimum land extent** 2. **Residential area** **Rs.1300/sft- 2000/sft** **Transactions Based on guideline rates** **Note:** **Guideline rates only for the purpose of Registration** **Market value arrived based on local enquiry and demand.** **Rs.1700/sft** **Rs.33,45,600.00** **Say Rs.33,45,000.00**

PART – C BUILDINGS

1.	Type of Building		**Residential**/Commercial/Industrial
2.	Type of construction	:	**Load bearing** /RCC/Steel Framed/ framed structure(Proposed)
3.	Quality of construction	:	Superior / I Class / **II Class**
4.	Appearance of Building	:	**Common** / Attractive / Aesthetic
5.	Maintenance/Condition of the Building	:	Exterior: New one / Excellent/**Good**/ Normal Average/ Poor
			Interior: Excellent/**Good** /Normal Average/ Poor
6.	Plinth Area (As per Approved plan) (Actual)	:	**G.F** **----------**
7.	Number of floors and height of each floor including basement, if any	:	**G.F- 10 ft**

Floor	Year of Construction (as Plinth Area reported/ as per actual observation/ as per Actual)	Roof	Plinth Area		
			Main Portion A	Cantilevered Portion- B	Total
----	-------	---------	---------	----------	--------

DRAWING APPROVAL

Date of issue and validity of layout of approved plan : **----------**

Approved map/plan issuing authority : **Not Obtained**

Whether genuineness or authentic of approved map/plan is verified?

Any other comments by our empanelled valuers on authentic of approved plan? : **----------**

(Discuss on the building approval, reference, violations observed, consequences of violation etc.) : **----------**

7. Value of building is estimated by adopting suitable unit plinth area rate depending upon the specifications. Depreciation is calculated by straight-line method assuming a salvage value of **10%**

Specification

Floor finish : **----------**

Superstructure : **----------**

Roof : **----------**

Doors : **----------**

Windows : **----------**

Weathering course : **----------**

Approved area : **----------**

Constructed area : **---------**

Year of construction
(as reported/ as observed/ as per the deed) : **--------**

Age of the building
If the age is not exactly known,
Further life expected : **--------**

Total life of the building
Estimated : **-------**

PART D – AMENITIES & EXTRA ITEMS

1.	Portico	:	Included in plinth area
2.	Ornamental Front / Pooja door	:	**----------**
3.	Sitout/Verandah with Steel grills	:	**----------**
4.	Extra Steel/collapsible gates	:	**----------**
5.	Staircase arrangement	:	**----------**
6.	Wardrobes in bedrooms	:	**----------**
7.	Glazed tiles	:	**----------**
8.	Extra sinks, kitchen platform, cupboard and wall units	:	**----------**
9.	Marble/ceramic tiles flooring	:	**----------**
10.	Interior decorations arrangements	:	**----------**
11.	Architectural Elevation works	:	**----------**
12.	False ceiling works	:	**----------**
13.	Paneling works		**----------**
14.	Aluminum works		**----------**
15.	Aluminum handrails		**----------**
16.	Separate Lumber Room	:	**----------**
17.	Separate Toiler Room	:	**----------**
18.	Separate water tank/sump		**----------**
19.	Safety Grill arrangement	:	**----------**
	Total		**----------**

PART E – SERVICES

1.	Water supply arrangements Open Well **Deep bore** Hand pump **Motor** Corporation Tap Underground level sump **Overhead water tank**	:	**----------**
2.	Drainage arrangements **Septic Tank** : Underground sewerage :	:	**----------**
3.	Compound Wall with grill gate Height Length Type of construction	:	**----------**
4.	Pavements …… Rm. @ Rs…./m2	:	**----------**
5	Steel gate …… Rm. @ Rs…./m2	:	**----------**
6.	E.B Deposits, water deposits, drainage deposits etc.	:	**----------**
7.	Electrical fittings & others	:	**----------**
	Type of wiring	:	**----------**
	Class of fittings (superior/Ordinary/Poor)	:	**----------**
	Number of light Points	:	**----------**
	Fan Points	:	**----------**
	Spare Plug Points	:	**----------**
	Old building R.C.C	:	**----------**
8.	Plumbing installation	:	**----------**
	No. of water closets and their Type	:	**----------**
	No. of wash basins	:	**----------**
	No. of bath tubs	:	**----------**
	Water meter, taps etc	:	**----------**
	Toilet Block (40 sft)	:	**----------**
9.	First Floor (GI Sheet)	:	**----------**
	Total	**:**	**----------**

PART F – ABSTRACT VALUE

Part	Description	Value of adopting	Present Market Value in Rs. Property
		GLR Rs.	PMR Rs.
B	Land	**98,400.00**	33,45,000.00
C	Salvage value of the Building	90,000.00	90,000.00
D	Amenities & Extra Items	----------	----------
E	Services	----------	----------
	Total	1,96,800.00	34,35,000.00
	Factors favouring for an additional value Add Factors favouring for less value Less		**Nil**
	Value of the property		**34,35,000.00**

Any other details : **The Building is unapproved, the value of the building is considered at salvage value**

Date : 23.05.2026
Place : Kumbakonam

Valuer Signature

VIDYASAGAR KAMAL SHANKAR

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Date: 2026.06.15 13:17:58 +05'30'

CERTIFICATE

1. It is hereby certified that in my opinion

i) The present market value of the property **: Rs.34,35,000.00 (Rupees Thity four lakhs and thirty five thousand only)**

ii) The forced sale value of the property is estimated as **15% less** than the present market value **: Rs.29,20,000.00 (Rupees Twenty nine lakhs and twenty thousand only)**

ii) The Realizable sale value of the property is estimated as **10% less** than the present market value. **: Rs.30,90,000.00 (Rupees Thirty lakhs and ninety thousand only)**

2. Number of title deed(s) involved in this property is **one.** The relevant Document for the subject property in the opinion of this valuer is the sale deed dated **17.09.2001** with Registration Number **896/2001** registered in the Registrar's Office **Bhuvanagiri**

3. If this property is offered as collateral security, the concerned financial institution is requested to verify the extent of land shown in this valuation report with respect to the latest legal opinion.

4. Value varies with the purpose and date of valuation. This report is not to be referred if the purpose is different other than mentioned in I(1).

5. The property was inspected on **23.05.2026** By **V.K.Shankar** in the Presence of **Mr.Gowthaman & Mr.Ashokan**
6. The legal aspects were not considered in this valuation.

7. This valuation work was/ has been undertaken by the valuer based upon the request from The Manager, **Canara Bank, Chidambaram Branch**

Place: Kumbakonam
Date : 23.05.2026

This report contains 17 pages and enclosures

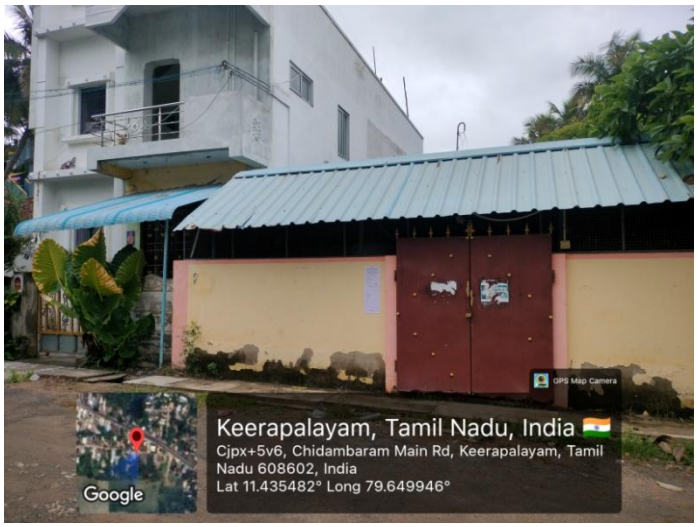
Encl:

1. Guideline value/Photos
2. Google Map/Patta
3. FMB Sketch/EC

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PHOTOS


GPS Map Camera
Keerapalayam, Tamil Nadu, India
Cjpx+5v6, Chidambaram Main Rd, Keerapalayam, Tamil Nadu 608602, India
Lat 11.435482° Long 79.649946°
Google




GPS Map Camera
Keerapalayam, Tamil Nadu, India
Cjpx+5v6, Chidambaram Main Rd, Keerapalayam, Tamil Nadu 608602, India
Lat 11.435498° Long 79.649932°
Google


GPS Map Camera
Keerapalayam, Tamil Nadu, India
Cjpx+5v6, Chidambaram Main Rd, Keerapalayam, Tamil Nadu 608602, India
Lat 11.435496° Long 79.649925°
Google

ANNEXURE IV

DECLARATION FROM VALUERS

I hereby declare that-

The information furnished in my valuation report Ref No. **CB- 1740** dated **23.05.2026** for **1.Mr.S.Gowthaman, 2.Mr.S.Ashokan, New R.S.No: 163/10, Old R.S.No: 81/1**

701, Pillaiyar kovil Street, Keerapalayam Village, Chidambaram Vattam, Cuddalore District.

is true and correct to the best of my knowledge and belief and I have made an impartial and true valuation of the property.

b. I have no direct or indirect interest in the property valued;

c. I have personally inspected the property on **20.05.2026** the work is not sub-contracted to any other valuer and carried out by myself.

d. I have not been convicted of any offence and sentenced to a term of Imprisonment;

e. I have not been found guilty of misconduct in my professional capacity.

f. 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.

g. 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.

h. I abide by the Model Code of Conduct for empanelment of valuer in the Bank. (Annexure III- A signed copy of same to be taken and kept along with this declaration)

i. I am registered under Section 34 AB of the Wealth Tax Act, 1957.

j. I am the proprietor / partner / authorized official of the firm / company, who is competent to sign this valuation report.

Further, I hereby provide the following information.

Sl No.	Particulars	Valuer comment
1	background information of the asset being valued;	**1.Mr.S.Gowthaman, 2.Mr.S.Ashokan, New R.S.No: 163/10, Old R.S.No: 81/1 701, Pillaiyar kovil Street, Keerapalayam Village, Chidambaram Vattam, Cuddalore District**
2	purpose of valuation and appointing authority	**To assess the present market value of the property / Branch Manager, Canara Bank, Chidambaram Branch**
3	identity of the valuer and any other experts involved in the valuation;	**V.K.Shankar, Registered valuer under 34 AB of wealth tax & companies Act 2017**
4	disclosure of valuer interest or conflict, if any;	**No Direct or indirect interest**
5	date of appointment, valuation date and date of report;	**23.05.2026**
6	inspections and/or investigations undertaken;	**20.05.2026**
7	nature and sources of the information used or relied upon;	**Market analysis by local enquiry & www.tnreginet.net**
8	procedures adopted in carrying out the valuation and valuation standards followed;	**1. Market approach for land 2. Cost approach for building (Adopting PWD schedule of rates)**
9	restrictions on use of the report, if any;	**Canara Bank, Chidambaram Branch**
10	major factors that were taken into account during the valuation;	**1. Nearby Development 2. Market Demand 3. Local enquiry**
11	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.	**1. The limitation is to certify the market value of the property. 2. The report does not have any scope of due diligence of any kind with regard to genuineness of the title deeds and ownership documents 3. Legal aspects not considered. 4.Relied upon Particulars provided**

Date : 23.05.2026
Place: Kumbakonam

VIDYASAGAR KAMAL SHANKAR

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ANNEXURE-V

MODEL CODE OF CONDUCT FOR VALUERS

{Adopted in line with Companies (Registered Valuers and Valuation Rules, 2017)}

All valuers empanelled with bank shall strictly adhere to the following code of conduct:

Integrity and Fairness

1. A valuer shall, in the conduct of his/its business, follow high standards of integrity and fairness in all his/its dealings with his/its clients and other valuers.

2. A valuer shall maintain integrity by being honest, straightforward, and forthright in all professional relationships.

3. A valuer shall endeavour to ensure that he/it provides true and adequate information and shall not misrepresent any facts or situations.

4. A valuer shall refrain from being involved in any action that would bring disrepute to the profession.

5 A valuer shall keep public interest foremost while delivering his services.

Professional Competence and Due Care

6. A valuer shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.

7. A valuer shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time

8. A valuer shall continuously maintain professional knowledge and skill to provide competent professional service based on up-to-date developments in practice, prevailing regulations/guidelines and techniques.

9. In the preparation of a valuation report, the valuer shall not disclaim liability for his/its expertise or deny his/its duty of care, except to the extent that the assumptions are based on statements of fact provided by the company or its auditors or consultants or information available in public domain and not generated by the valuer.

10. A valuer shall not carry out any instruction of the client insofar as they are incompatible with the requirements of integrity, objectivity and independence.

11. A valuer shall clearly state to his client the services that he would be competent to provide and the services for which he would be relying on other valuers or professionals or for which the client can have a separate arrangement with other valuers.

Independence and Disclosure of Interest

12. A valuer shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not.

13. A valuer shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.

14. A valuer shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.

15. A valuer shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.

16. A valuer shall not deal in securities of any subject company after any time when he/it first becomes aware of the possibility of his/its association with the valuation, and in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 or till the time the valuation report becomes public, whichever is earlier.

17. A valuer shall not indulge in “mandate snatching” or offering “convenience valuations” in order to cater to a company or client"s needs.

18. As an independent valuer, the valuer shall not charge success fee (Success fees may be defined as a compensation / incentive paid to any third party for successful closure of transaction. In this case, approval of credit proposals).

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 valuers 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.

Explanation.—For the purposes of this code the term „relative" shall have the same meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 2013).

26. A valuer shall not offer gifts or hospitality or a financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself/ itself, or to obtain or retain an advantage in the conduct of profession for himself/ itself.

Remuneration and Costs.

27. A valuer shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable rules.

28. A valuer shall not accept any fees or charges other than those which are disclosed in a written contract with the person to whom he would be rendering service.

Occupation, employability and restrictions.

29. A valuer shall refrain from accepting too many assignments, if he/it is unlikely to be able to devote adequate time to each of his/ its assignments.

30. A valuer shall not conduct business which in the opinion of the authority or the registered valuer organisation discredits the profession

Note: The above provided details applicable for the valuation **1.Mr.S.Gowthaman,**

2.Mr.S.Ashokan, New R.S.No: 163/10, Old R.S.No: 81/1701, Pillaiyar kovil Street,

Keerapalayam Village, Chidambaram Vattam, Cuddalore District

Date : 23.05.2026

Place : Kumbakonam

VIDYASAGAR
KAMAL SHANKAR

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Date: 2026.06.15 13:19:19 +05'30'