Ref. No.: SG/BOM Navyug Market GZD/2025-26/30
Dated: 26.11.2025

Valuation Report of

Industrial Property No. 15, Khasra No. 218
Village Kakda, Tehsil Modinagar, Ghaziabad (U.P.)

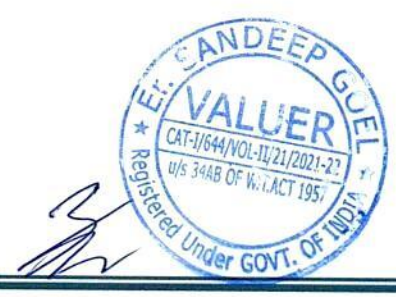
Owner's Name:
M/S Parasnath Home Appliance by Ajay Kumar Srivastava



BANK OF MAHARASHTRA
NAVYUG MARKET, GHAZIABAD, U.P.

Prepared by:

SANDEEP GOEL
Registered Valuer, Chartered Engineer, Chartered Valuers & Quantity Surveyors (RICS),
B.E. (Civil) (AMIE), M.E. (Civil), LL.B, Ch. Eng. (I), FIV, MRICS
Regd. No.- (a) Cat-I/644/182/2015-16 (b) Cat-I/644/Vol-II/21/2021-22 (Wealth Tax)
Regn. No.-IBBI/RV/05/2019/11930, The Companies Registered Valuer& Valuation Rules 2017,
Under Ministry of Corporate Affairs (Insolvency & Bankruptcy Board of India) (IBBI)
E-Mail : sandeepgoel110@gmail.com / sandeep_goel_eng@yahoo.co.in
Mobile No.9871899229, 9818010954
Regd. Address : A-1/110, Sector-7, Rohini, Delhi-110085.
Branch Office : G-89, Nehru Colony, Dehradun, Uttarakhand 248001



SANDEEP GOEL
Regd. Valuers, Chartered Engineer & Chartered Surveyors (RICS)
B.E. (Civil) (AMIE), M.E (Civil), LL.B, Ch. Eng. (I), FIV, MRICS
Regd. No.- (a) Cat-I/644/182/2015-16 (Wealth Tax)
(b) Cat-I/644/Vol-II/21/2021-22 (Wealth Tax)
Regn No. IBBI/RV/05/2019/11930
under Ministry of corporate Affairs, IBBI

A-1/110, Sector-7
Rohini, Delhi-110085
M.9871899229, 9818010954
Email id: sandeepgoel110@gmail.com
valuationsgoffice@gmail.com

VALUATION REPORT (IN RESPECT OF LAND/ SITE AND BUILDING)
(To be filled in by the Approved Valuer)

Ref. No.: SG/BOM Navyug Market, GZD/2025-26/30 **Dated: 26.11.2025**

I.	GENERAL			
1	Purpose for which the valuation is made		:	To Know the Fair Market Value of the property
2	Date of Inspection		:	25.11.2025
	Date on which the valuation is made		:	26.11.2025
3	List of Document produced for perusal			
	a	**Transfer Deed**		Copy of Sale Deed Bahi No. 1 Jild No. 15087 page 139 to 154 Regn. 1557 dated 24.01.2024 Sub Registrar Modinagar, Ghaziabad
4	Name of the owner(s) and his / their address (es) with Phone no. (details of share of each owner in case of joint ownership)		:	M/S Parasnath Home Appliance by Ajay Kumar Srivastava (Company ownership)
5	**Brief description of the property (Including leasehold / freehold etc):** The property under valuation is a Freehold Industrial property building built up as a Single storey RCC & SHED Structure that comprises of Ground Floor Only. It is built up on land admeasuring 617.06 sqm i.e. 738 sq yard. Having permissible covered area 283.80 sqm i.e. 3054.82 sq ft (SHED) & 60.39 sqm i.e. 650 sq ft approx. (RCC). Having total actual area 617.06 sqm i.e. 6642 sq ft. It the time of Valuation, the Property is Owner Occupied. Office Cabin, Store Room, Godown, Shed Area, 2 Washroom. Note: However, the Actual covered area measured at site is 333.26 sqm i.e. 3587.18 sq ft. Extra coverage has been done by the owner, which is not considered for valuation.			
6	Location of property			
	a	Plot No. / Survey No.	:	Industrial Property No. 15, Khasra No. 218
	b	Door No.	:	As Above
	c	T. S. No. / Village	:	Village Kakda
	d	Ward / Taluka	:	Tehsil Modinagar
	e	Mandal / District	:	Ghaziabad (U.P.)
7	Postal address of the property		:	Property No. 15, Khasra No. 218, Village Kakda, Tehsil Modinagar, Ghaziabad (U.P.)
8	City / Town		:	City
	Residential Area		:	-
	Commercial Area		:	-
	Industrial Area		:	Industrial
9	Classification of the area			
	(i)	High/ Middle/ Poor	:	Middle class
	(ii)	Urban/ Semi Urban/ Rural	:	Semi-urban
10	Coming under Corporation limit /Village Panchayat / Municipality		:	Approved by Under Village panchayat

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11	Whether covered under any State / Central Govt. enactments (e.g. Urban Land Ceiling Act) or notified under agency area / scheduled area /cantonment area	:	Not Applicable	
12	In case it is an agricultural land, any conversion to house site plots is contemplated	:	No, it is an industrial property	
13	Boundaries of the property		**As per deed**	**Actual**
	North	:	Plot of Mr. Dinesh	Plot of Mr. Dinesh
	South	:	Plot No. 14/ Mr. Sharad	Plot No. 14/ Mr. Sharad
	East	:	Plot of Mr. Nikhil Tugnet	Plot of Mr. Nikhil Tugnet
	West	:	Entry / Road 40ft	Entry / Road 40ft
14.1	Dimensions of the site		**A**	**B**
			As per the Deed	**Actual**
	North	:	Plot area 617.06 sqm i.e. 738 sq yard	
	South	:		
	East	:		
	West	:		
14.2	Extent of the site	:	617.06 sqm i.e. 738 sq yard	
15	Latitude, Longitude and Coordinates of the site		28°48'32.8"N	
			77°28'30.3"E	
16	Extent of the site considered for valuation (least of 14 A & 14 B)	:	617.06 sqm i.e. 738 sq yard	
17	Whether occupied by the owner / tenant? If occupied by tenant, since how long? Rent received per month	:	Owner Occupied	

II CHARACTERISTICS OF THE SITE

1	Classification of locality	:	Middle class
2	Development of surrounding areas	:	Good
3	Possibility of frequent flooding / sub-merging	:	No
4	Feasibility to the Civic amenities like school, hospital, bus stop, market etc.	:	Within 1-2 Kms.
5	Level of land with topographical conditions	:	Plain surface
6	Shape of land	:	Irregular shape
7	Type of use to which it can be put	:	Industrial
8	Any usage restriction	:	Industrial
9	Is plot in town planning approved layout?	:	Yes
10	Corner plot or intermittent plot?	:	Intermittent plot
11	Road facilities	:	Available
12	Type of road available at present	:	Bituminous Road
13	Width of road – is it below 20 ft. or more than 20 ft.	:	More than 20 ft wide Road
14	Is it a land – locked land?	:	No
15	Water potentiality	:	Available in the locality
16	Underground sewerage system	:	Yes

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17	Is power supply available at the site?	:	Yes	
18	Advantage of the site			
	i	:	--	
19	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)		No	
	i	:	No	

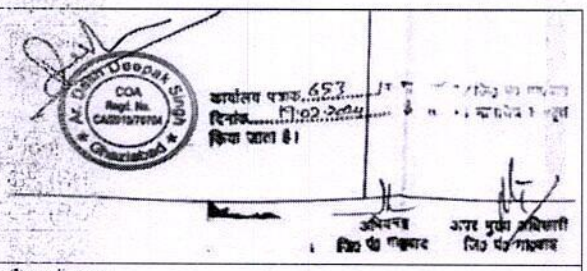
PART – A (VALUATION OF LAND)

1	Size of plot			
	North & South	:	617.06 sqm i.e. 738 sq yard	
	East & West	:		
2	Total extent of the plot	:	As above	
3	Prevailing market rate (Along with details /reference of at least two latest deals/transactions with respect to adjacent properties in the areas)	:	**Land rate ranges between Rs. 30,000/- to Rs. 35,000/- per sq yd**	
4	Assessed / adopted rate of valuation	:	**Rs. 31,500/- per sq yd**	
5	Estimated value of land	:	738 Sq yd x Rs. 31,500/- per sq yd = **Rs. 2,32,47,000/-**	
6	Guideline rate obtained from the Registrar's Office (an evidence thereof to be enclosed)	:	**Land rate:** Rs 14,300/- sqm **Cost of Construction:** Rs 10,000/- sqm	
	a) Land	:	617.06 sqm X Rs 14,300/- sqm = Rs 88,23,958/-	
	b) Cost of Construction	:	344.19 sqm X Rs 10,000/- sqm = = Rs 34,41,862/-	
	Guideline Value (a + b)	:	Rs 1,22,65,820/-	

PART – B (VALUATION OF BUILDING)

	Technical details of the building				
	a	Type of Building (Residential / Commercial/ Industrial)	:	Industrial	
	b	Type of construction (Load bearing / RCC/ Steel Framed)	:	RCC framed & Load bearing walls	
	c	Year of construction/ Age of building	:	01 Years (built in 2024)	
		Total life of building	:	60 Years	
		Future life of building	:	59 Years	
	d	Number of floors and height of each floor including basement, if any	:	GF storey with height of 10 ft on RCC & 30ft SHED	
	e	Plinth area floor-wise	:	Floor	Permissible Area
				GF (SHED)	3054.82 sq ft
				GF (RCC)	650 sq ft
	f	Condition of the building			
		Exterior – Excellent, Good, Normal, Poor	:	Good	
		Interior - Excellent, Good, Normal, Poor	:	Good	

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	G	Date of issue and validity of layout of approved map / plan	:	
	h	Approved map / plan issuing authority	:	
	i	Whether genuineness or authenticity of approved map / plan is verified	:	As above
	j	Any other comments by our empanelled valuers on authentic of approved plan	:	No

SPECIFICATIONS OF CONSTRUCTION (FLOOR-WISE) IN RESPECT OF

S. No.	Description	:	
1	Foundation	:	Spread Footing foundation
2	Basement	:	No
3	Superstructure	:	RCC & Brick masonry in cement mortar
4	Joinery / Doors & Windows (please furnish details about size of frames, shutters, glazing, fitting etc. and specify the species of timber)	:	Wooden/ steel/ glass
5	RCC works	:	Yes
6	Plastering	:	Yes
7	Flooring, Skirting, dado	:	Tiles, PCC Flooring
8	Special finish as marble, granite, wooden panelling, grills, etc	:	Yes
9	Roofing including weather proof course	:	Yes
10	Drainage	:	Yes, Connected to public sewer
S. No.	**Description**		
1	Compound wall	:	Yes
	Height	:	8ft
	Length	:	Along work the periphery of the plot
	Type of construction	:	Brick masonry in cement mortar
2	Electrical installation		
	Type of wiring	:	Conduit/Open
	Class of fittings (superior / ordinary /poor)	:	Ordinary
	Number of light points	:	
	Fan points	:	As per site
	Spare plug points	:	As above
	Any other item	:	As above
3	Plumbing installation		
	No. of water closets and their type	:	As above
	No. of wash basins	:	As above
	No. of Sink	:	As above
	No. of urinals	:	As above
	No. of bath tubs	:	As above
	Water meter, taps, etc.	:	As above
	Any other fixtures	:	As above

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DETAILS OF VALUATION								
S. No.	Particulars of item	Plinth area	Roof height	Age of building	Estimated replacement rate of construction Rs.	Replacement cost Rs.	Depreciation	Net value after depreciation Rs.
1	GF (SHED)	3054.82 sq ft	30ft	01 Yrs Old, built in 2024	1000/- per sq ft		--	30,54,820/-
2	GF (RCC)	650 sq ft	10ft	01 Yrs Old, built in 2024	1200/- per sq ft			7,80,000/-
							TOTAL	**38,43,820/-**

PART C- (EXTRA ITEMS)		(AMOUNT IN RS.)
1.	Portico	Nil
2.	Ornamental front door	
3.	Sit out/ Verandah with steel grills	
4.	Overhead water tank	
5.	Extra steel/ collapsible gates	
	Total	**Nil**

PART D- (AMENITIES)		(AMOUNT IN RS.)
1.	Wardrobes	**Nil**
2.	Glazed tiles	
3.	Extra sinks and bath tub	
4.	Marble / Ceramic tiles flooring	
5.	Interior decorations	
6.	Architectural elevation works	
7.	Paneling works	
8.	Aluminum works	
9.	Aluminum hand rails	
10.	False ceiling	
	Total	**Nil**

PART E- (MISCELLANEOUS)		(AMOUNT IN RS.)
1.	Separate toilet room	Nil
2.	Separate lumber room	
3.	Separate water tank/ sump	
4.	Trees, gardening	
	Total	**Nil**

PART F- (SERVICES)		(AMOUNT IN RS.)
1.	Water supply arrangements	Rs 7,00,000/-
2.	Drainage arrangements	
3.	Compound wall	
4.	C. B. deposits, fittings etc.	
5.	Pavement	
	Total	**Rs 7,00,000/-**

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TOTAL ABSTRACT OF THE ENTIRE PROPERTY			
Part- A	Land	:	Rs. 2,32,47,000/-
Part- B	Building	:	Rs. 38,34,820/-
Part- C	Extra Items	:	Nil
Part- D	Amenities	:	Nil
Part- E	Miscellaneous	:	Nil
Part- F	Services	:	Rs. 7,00,000/-
	Total	:	Rs. 2,77,81,820/-
	Say	:	Rs. 2,78,00,000/-

Valuation: Here the approved valuer should discuss in detail his approach (Market Approach, Income Approach and Cost Approach) to valuation of property and indicate how the value has been arrived at, supported by necessary calculations. Also, such aspects as i) Salability ii) Likely rental values in future in iii) Any likely income it may generate, may be discussed).

Photograph of owner/representative with property in background to be enclosed.

Screen shot of longitude/latitude and co-ordinates of property using GPS/Various Apps/Internet sites.
As a result of my appraisal and analysis, it is my considered opinion that the various types of values are as under:

Sr.No.	Items		Value
1.	Fair Market Value	:	Rs. 2,78,00,000/- (Rupees Two Crore Seventy Eight Lakh Only)
2.	Realizable Value (90% of FMV)	:	Rs. 2,50,20,000/-- (Rupees Two Crore Fifty Lakh Twenty Thousand Only)
3.	Distress Sale Value (80% of FMV)	:	Rs. 2,22,40,000/- (Rupees Two Crore Twenty Two Lakh Forty Thousand Only)
4.	Cost of construction for insurance purpose	:	Rs. 38,34,820/- (Rupees Thirty Eight Lakh Thirty Four Thousand Eight Hundred Twenty Only)
5.	Guideline Value of the property	:	Rs 1,22,65,820/-

Place : New Delhi
Date: 26.11.2025

Er. SANDEEP GOEL
Registered Valuer (Land & Building)
Regn No. Cat-I/644/Vol-II/21/2021-22

The undersigned has inspected the property detailed in the Valuation Report dated_____on_____
We are satisfied that the fair and reasonable market value of the property is Rs.....(Rs._____only).

Signature
(Name of the Branch Manager with Office Seal)
Encl: 1. Declaration from the value in Format E (Annexure IV)
2. Model Code of conduct for valuer (Annexure V)

Er. SANDEEP GOEL
VALUER
CAT-I/644/VOL-II/21/2021-22
u/s 34AB OF W.T.ACT 1957
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DECLARATION FROM VALUERS

I hereby declare that:-

a) The information furnished in my valuation report dated **26.11.2025** 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) Our Engineer/Surveyor has personally inspected the property on **25.11.2025.** 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 team 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.

k) Further, I hereby provide the following information.

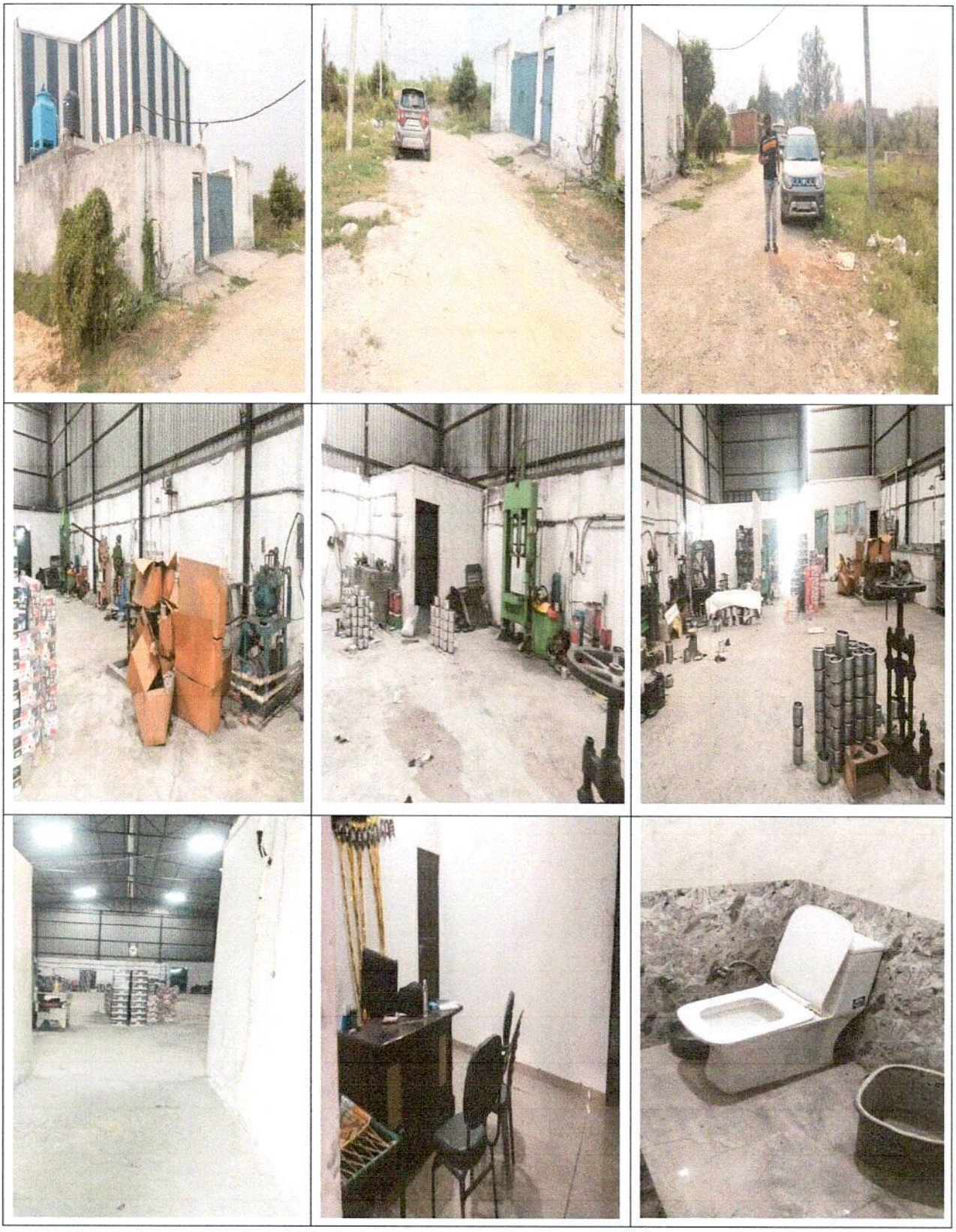
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S. No.	Particulars	Valuer Comment
1	Background information of the asset being valued;	Industrial Property No. 15, Khasra No. 218, Village Kakda, Tehsil Modinagar, Ghaziabad (U.P.)
2	Purpose of valuation and appointing authority	To asses fair market value. BOM Navyug Market, Ghaziabad, U.P.
3	Identity of the valuer and any other experts involved in the valuation	Er. Sandeep Goel
4	Disclosure of valuer interest or conflict, if any;	No
5	Date of appointment, valuation date and date of report;	Visit date- 25.11.2025, Date of valuation report- 26.11.2025
6	Inspection and/or investigation undertaken;	Site visit and market survey
7	Nature and sources of the information used or relied upon;	Site visit and market survey
8	Procedures adopted in carrying out the valuation and standards followed;	Land & Building Method
9	Restriction on use of the report, if any;	Only for BOM Navyug Market, Ghaziabad, U.P.
10	Major factors that were taken into account during the valuation;	(i) Market Survey from Local Real Estate Agents and Neighbors. (ii) Online Search of market trend.
11	Caveats, Limitation 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.	-

Place : New Delhi
Date : 26.11.2025

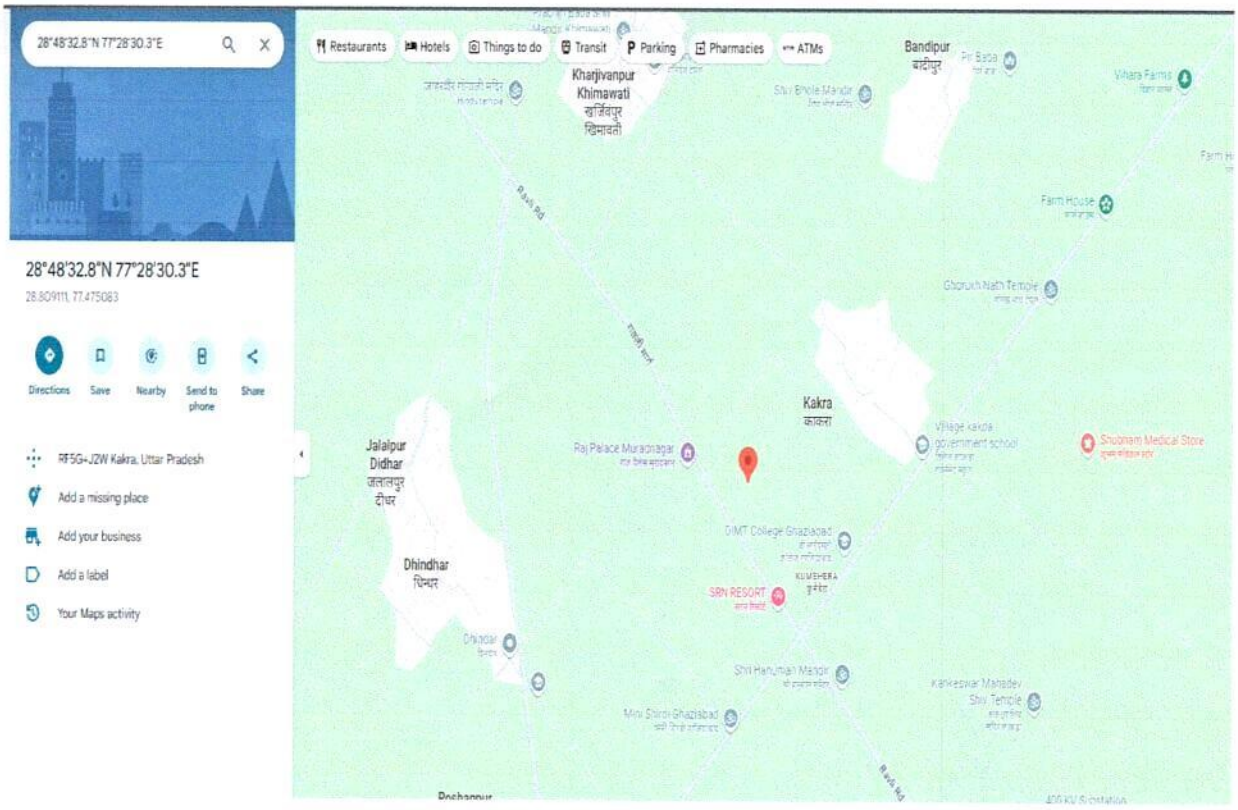
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Regn No. Cat-I/644/Vol-II/21/2021-22





PHOTOGRAPHS OF INDUSTRIAL PROPERTY NO. 15, KHASRA NO. 218 VILLAGE KAKDA, TEHSIL MODINAGAR, GHAZIABAD (U.P.)

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GOOGLE LOCATION

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भाग–2

प्रारूप– 2 व 4

नगरीय, अर्द्धनगरीय तथा ग्रामीण क्षेत्र में स्थित कृषक तथा अकृषक भूमि की दरें

क्रम सं0	राजस्व ग्राम या मौहल्ले का नाम	राजस्व ग्राम का नाम	क्षेत्र का नाम	वी0 कोड	अकृषक भूमि की दरें प्रति वर्ग मी0 (रूपये में)			व्यावसायिक/वाणिज्यिक सम्पत्ति की दरें प्रति वर्ग मी0 (रूपये में)		राजस्व ग्रामों में कृषक भूमि की दरें प्रति हैक्टेयर (लाख रू0में)				
					9मीटर तक चौडे मार्ग पर (रू0 में)	9 मी0 से अधिक व 18 मीटर तक चौडे मार्ग पर (रू0में)	18 मीटर से अधिक चौडे मार्ग पर (रू0 में)	व्यावसायिक एकल यूनिट में भूमि की दरे (रू0 में)	व्यावसायिक एकल से भिन्न दुकान/ वाणिज्यिक व भूमि + निर्माण की दरें(रू0 में)	राष्ट्रीय राजमार्ग	राज्य मार्ग/जनपदीय मार्ग	सम्पर्क मार्ग	आबादी से सटी भूमि	सामान्य भूमि
45	कनकपुर	कनकपुर	अर्द्धनगरीय	1022	4200	5500	6300	23400	39400	-	176	159	191	127
46	कसाीना	कसाीना	ग्रामीण	1023	3500	4600	5300	14300	30300	-	168	158	182	121
47	काकड़ा	काकड़ा	ग्रामीण	1024	3500	4600	5300	14300	30300	-	176	154	154	103
48	काजमपुर	काजमपुर	अर्द्धनगरीय	1025	4200	5500	6300	23400	39400	770	238	214	256	171
49	कादरनगर बुराड़ी	कादरनगर बुराड़ी	ग्रामीण	1026	3000	3900	4500	14300	30300	-	99	88	106	71
50	कादराबाद	कादराबाद	नगरीय	1027	7600	9900	11400	23400	39400	-	258	231	275	184
51	कासमपुर	कासमपुर	ग्रामीण	1028	3000	3900	4500	14300	30300	-	99	88	106	71
52	किल्होड़ा	किल्होड़ा	ग्रामीण	1029	3500	4600	5300	23400	39400	-	210	189	227	152
53	किशनचन्दपुर पट्टी	किशनचन्दपुर पट्टी	ग्रामीण	1030	3000	3900	4500	14300	30300	-	162	145	174	116
54	कुम्हेड़ा	कुम्हेड़ा	ग्रामीण	1031	3000	3900	4500	14300	30300	-	99	88	106	71
55	कुम्हेड़ा	कुम्हेड़ा	ग्रामीण	1032	3000	3900	4500	14300	30300	-	99	88	106	71

उपनिबंधक
गाजियाबाद

उपनिबंधक
गाजियाबाद

सहायक महानिरीक्षक निबंधन
गाजियाबाद

जिला निबंधन अधिकारी
गाजियाबाद

कलक्टर
गाजियाबाद

CIRCLE RATE

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Email id: sandeepgoel110@gmail.com
valuationsgoffice@gmail.com

Ref. No.: SG/ BOM Navyug Market GZD/2025-26/30 **Dated: 26.11.2025**

Summary of Valuation

Summary Valuation Report on property owned by M/S Parasnath Home Appliance by Ajay Kumar Srivastava

S. No	Particulars	Details/information
1	Name of the Branch	BOM Navyug Market, Ghaziabad, U.p.
2	Name of the Borrower / Applicant	----
3	Name of the Valuer	Sandeep Goel
4	Date of visit by Valuer	25.11.2025
5	Name of the Bank official accompanied/visited with valuer	--
6	Description of property/properties The property under valuation is a Freehold Industrial property building built up as a Single storey RCC & SHED Structure that comprises of Ground Floor Only. It is built up on land admeasuring 617.06 sqm i.e. 738 sq yard. Having permissible covered area 283.80 sqm i.e. 3054.82 sq ft (SHED) & 60.39 sqm i.e. 650 sq ft approx. (RCC). Having total actual area 617.06 sqm i.e. 6642 sq ft. It the time of Valuation, the Property is Owner Occupied. Office Cabin, Store Room, Godown, Shed Area, 2 Washroom. Note: However, the Actual covered area measured at site is 333.26 sqm i.e. 3587.18 sq ft. Extra coverage has been done by the owner, which is not considered for valuation.	
a)	Name of the owner / mortgager	M/S Parasnath Home Appliance by Ajay Kumar Srivastava (Company ownership)
b)	Extent of the area (in acres/hectares/sqm/sqft)	617.06 sqm i.e. 738 sq yard
c)	Survey No./Gut No. /CST No./H.No	Property No. 15, Khasra No. 218, Village Kakda, Tehsil Modinagar, Ghaziabad (U.P.)
d)	Type of land Leasehold /freehold/Govt grant etc	Freehold
e)	Nature of property Residential / commercial / offices / industrial/ agricultural	Industrial
f)	In possession of / occupancy Self occupied / rented out	Owner occupied
g)	Location (rural /semi urban/urban /metro /midc/S E Z /others	Seimi-urban
h)	Boundaries Identified /identifiable / not identifiable (Details in the main report)	Identified
i)	Market value of the property	**Rs. 2,78,00,000/-**
j)	Realizable value of the property	**Rs. 2,50,20,000/-**
k)	Distress value of the property	**Rs. 2,22,40,000/-**
l)	Value of the property as per Govt Ready Reckoner a	**Rs 1,22,65,820/-**

Certified that the property is properly demarcated and the boundaries of the property are identified.

Date – 26.11.2025
Place- New Delhi

Signature & seal of Valuer

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