Arasu Associates

Companies Act Regn: IBBI/RV/08/2018/10460
Wealth Tax Regn: 15&16 / 2020-21
Chartered Engineer Regn:1510368
Institute of Valuer Regn: F24671
IOVRVF Regn: 13481
IRDA Regn: SLA 50566

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VALUER UNDER COMPANIES ACT

VALUER UNDER WEALTH TAX ACT

PANEL VALUER FOR BANKS

INSURANCE SURVEYOR & LOSS ASSESSOR

PANEL VALUER FOR PORTS

PANEL VALUER FOR CUSTOMS

CHARTERED ENGINEER

VALUER FOR EMPLOYEES PROVIDENT FUND ORGANISATION

LAND & BUILDING VALUATION

MACHINERY VALUATION

MACHINERY IMPORT REQUIREMENT CERTIFICATION

MACHINERY INSTALLATION CERTIFICATION

Ref. No: 26CA/06/1125

Date : 26.06.2026

Plant and Machineries Valuation Report

Purpose: Assess the Fair Market Value of Plant and Machinery for recovery / auction sale purpose

Customer: M/s.Brook Food & Beverages.,

Address :

S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai - 600069

Plant & Machinery Valuation Report

A/c

M/s. Brook Foods & Bravaragers

Chennai



Registered Valuer

P.Raju B.E.

Arasu Associates

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To
M/s. Canara Bank,
Asset Recovery Management Branch,
Chennai

Dear Sir,

Sub: Plant & Machinery Valuation A/c M/s. Brook Foods & Bravaragers

This report has been prepared for M/s. Brook Foods & Bravaragers., S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai -600069 for the computation of the Fair Value, Realizable Value And Forced Sale Value estimates of the Plant & Machinery for loan recovery / auction sale purposes.

Our report has been prepared solely for M/s.Canara Bank, Asset Recovery Management Branch, Chennai with the objective outlined above, and our report is not to be used, referred to or distributed for any other purpose.

Our discussions/ interactions with the Client in respect of this valuation is limited to the Plant & Machinery of the Company.

This report forms an integral whole and cannot be split in parts. The outcome of our analysis can only lead to proper conclusions if the report as a whole is taken into account.

Valuation may be based on estimates of future financial performance or opinions that represent reasonable expectations at a particular point in time, but such information, estimates or opinions are not offered as predictions or as assurances that a particular price will be offered or accepted.

We have carried out the detailed due diligence exercise and validation procedure by the independent verification of the Specified tangible assets for the accuracy, reasonableness and completeness of the information provided to us for our analysis.

We have used available market data, including those from other public domains, where appropriate, for which we are not responsible in terms of content and accuracy.

P.RAJU ARASU ASSOCIATES

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Executive Summary

We present our estimates of the values of the Plant & Machinery A/c M/s. Brook Foods & Bravaragers., S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai -600069 as of June 2026 (“ 23.06.2026 ”). Estimates of value represent our conclusions of value based on the analysis outlined in this report.

S.No	Name and address of the Plant	Fair Market Value (FMV) in Rs.	Realizable Value (RSV) in Rs.	Forced Sale Value (FSV) in Rs.
1	M/s. Brook Foods & Bravaragers., S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai - 600069	1,23,12,120	1,04,65,302	86,18,484

Adjustments on account of nature of assets, usage, prospective market along with the salvage/ scrap value have been considered to arrive at the Fair values.

Date : 26.06.2026
Place : Chennai

P.RAJU ARASU ASSOCIATES

RAJU

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Date: 2026.07.03
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Authorized Signatory

Arasu Associates

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Ref. No: 26CA/06/1125

Date: 26.06.2026

Plant & Machineries Valuation Report

A/c

M/s. Brook Foods & Bravaragers.,
Chernnai

1.00 PREAMBLE :

1.01	Instruction Received From	M/s.Canara Bank, Asset Recovery Management Branch, (ARMB), Chennai
1.02	Instruction received on	22.06.2026
1.03	Dates of Inspection Carried out	23.06.2026
1.04	Customer Debtor Name & Address	M/s. Brook Foods & Bravaragers., S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai - 600069
1.05	Address of the plant	M/s. Brook Foods & Bravaragers., S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai - 600069
1.06	Purpose of Valuation	For Recovery / Auction Sale Purpose
1.07	Scope of Valuation	To assess the Fair Market Value (FMV), Realizable Value (RSV), Forced Sale Value (FSV) of the Plant & Machinery
1.08	Method of Valuation	Cost Approach

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1.00 PREAMBLE - continued :

1.09	Type of Reference Documents provided to us	List of Machineries with capitalised year
1.10	If this report is to be used for any bank purpose, state the name of the bank and branch, if known	M/s. Canara Bank, Asset Recovery Management Branch, (ARMB), Chennai
1.11	If the asset is under single ownership/joint ownership/ Co - Ownership	Single Ownership
1.12	List of the Machinery	Refer **" Annexures "**
1.13	Machines Owned/Leased	Owned
1.14	Present condition of the Plant	Till now Operating
1.15	Is the technology Current	Yes
1.16	Views on Marketability and alternate use of the Machines	The Subject Machine has marketability. Rates vary with the demand, supply & condition
1.17	Machinery Maintenance	Fair
1.18	Indigenous or imported	Indigenous
	1. Details about Manufacturer & Supplier	Refer **" Annexures "**
	2. Expected life of Machinery	Refer **" Annexures "**
1.19	Whether purchase bills had been verified	No
1.20	a. Purchase Value	Refer **" Annexures "**
	b. Replacement Value	Refer **" Annexures "**
	c. Present Marketable Value	Refer **" Annexures "**
1.21	Views on Marketability and alternate use of the Machines	Machineries used in the industries could not be used rather than the intended purpose. So alternate use of the machines are not possible

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2.00 Background Information of the asset being valued :

M/s. Brook Foods & Bravaragers involved in the process of water purifier plant use a multi-stage process to transform raw supply water into highly purified water for safe consumption or specialized manufacturing processes. The system pushes water through a series of physical, chemical, and semi-permeable membrane filters.

2.01 Pre-Treatment Phase

Sand / Media Filter: Raw water is pumped through large tanks filled with varying grades of sand, gravel, and anthracite. This traps suspended solids, silt, and turbidity.

Activated Carbon Filter: Water passes through granular activated carbon, which absorbs chlorine, chloramines, and organic compounds that cause bad odors and damage the system's core membranes.

Water Softener / Doser: Chemicals like antiscalants are dosed into the water to prevent scaling (mineral buildup) on the internal filters

2.02 Microfiltration and Ultrafiltration

Micron Cartridge Filters: Water is pushed through fine cartridge filters (typically 1 to 5 microns) to catch any remaining microscopic debris before it reaches the high-pressure system.

2.03. Reverse Osmosis (RO)High-Pressure Pump: Because the natural osmotic process resists water filtration, multi-stage high-pressure pumps force the water against the semi-permeable RO membranes.RO Membranes: These are specialized, microscopic membranes that block salts, heavy metals, bacteria, and viruses. Pure water molecules pass through (permeate), while contaminants are flushed away as wastewater (concentrate/brine).

2.04 Post-Treatment and Disinfection UV Sterilization: The purified water is passed through high-powered ultraviolet (UV) lamps to destroy any remaining microbiological contaminants by disrupting their DNA.Polishing & Storage: Water may pass through a final polishing filter and is then stored in large industrial storage tanks before being distributed throughout the facility.

M/s. Brook Foods & Bravaragers., S.No.73, Plot No.86 Sri Saravana Nagar,1st Street, Moondram Kattalai, Kundrathur, Chennai -600069 They availed loan facility from M/s.Canara Bank, Bankers now appointed us for the valuation of the machinery for loan recovery / auction sale purpose.

We visited to the above mentioned plant location to inspect the machinery and the machineries are valued ***" as is where is "*** basis.

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3.00 Premise of Value :

Current / existing way of use of Plant and Machinery (ie., In-Situ) will be the highest and best use. So, the valuation is carried out on ***" Current Use / Existing Use "*** basis.

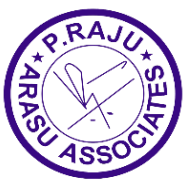
4.00 Bases of Value :

This valuation is carried out to estimate the Fair Market Value (FMV), Realizable Value (RSV), Forced Sale Value (FSV) of Plant & Machinery.

4.01 ***" Fair Market value (FMV) ”*** means the estimated value of the assets if they were to be exchanged between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had acted knowledgeably, prudently and without compulsion.

4.02 ***" Realizable Value (RSV) "*** is the estimated realizable value of the assets if they were to be exchanged between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had acted knowledgeably, prudently and without compulsion after deducting the expenses incurred for such sale exercises.

4.03 ***" Forced Sale Value (FSV) "*** is the estimated gross amount projected to be obtainable from a failed facility assuming the entire facility would be sold intact within the exposure period which is less than market normal. Liquidation is the worst possible scenario for a business entity leading to least realizable value for its assets.



5.00 Procedures adopted in carrying out the valuation and valuation standards followed

5.01 All the machines/plant, plant facilities etc., including fixtures/attachments are meant for specific/special applications of the present user and will fetch the rates only in the hands of similar other user.

5.02 This exercise being a pure tangible assets (Plant & Machinery) valuation exercise, any intangible associated with the plant such as patent, process technology, related software, trade marks etc are not factored.

5.03 This value estimate is done taking into consideration the current condition/status of the machinery and equipment.

5.04 Equipments/ Machinery available at the site on the date of our inspection only have been taken into consideration for the preparation of this value estimate.

5.05 The actual age is based on information made available to us at the time of inspection. We have estimated balance useful life of the assets based on our visual inspection and professional judgment but not on the basis of latent characteristics/defects of the assets.

5.06 Fair value is calculated by ***" Cost approach "*** i.e. a method of determining the value of an asset by applying depreciaiton on the replacement value of the machinery and equipments

5.07 Based on the economical life of the machinery, suitable depreciation is applied to calculate the Fair value of the machineries.



6.00 Assumptions :

6.01 The value of the machinery varies due to various factors such as year of manufacture, no. of years in use, improvements carried out, economical/ functional/ technological obsolescence , whether such models are in production or out of production, availability of replacement spares, support from the suppliers in respect of supply of new spares and providing services, demand and supply of the machinery in the market, etc.,

6.02 Market value of the plant is linked to availability of all valid statutory licenses and approvals. The subject assets can fetch estimated value only when bundled as property, plant & equipment with all other fixed assets of the unit for continued use from the same location.

6.03 Conditions of the machines is checked through visual observation only. No technical/mechanical/operational testing has been carried out to ascertain the condition and efficiency of the machines.

6.04 Any production, maintenance, service contract, break-down, repair and refurbishment data pertaining to said machinery are not provided to us.

6.05 It is assumed that the entire Machinery will be sold as an integrated plant and not on piecemeal basis.

6.06 Any matters related to legal title and ownership are outside the purview and scope of this valuation exercise. The bank is requested to take an appropriate legal opinion on the matter while taking any decision based on this report.

6.07 In the course of this exercise, we have relied upon the hardcopy, softcopy, e mail, documentary and verbal information provided by the client without further verification. We have assumed that the information provided to us is reliable, accurate and complete in all respects. We reserve our right to alter our conclusions at a later date, if it is found that the data provided to us by the client is not reliable, accurate or complete.

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7.00 Valuation of Machineries :

S.No	Supplier Name & Address	Qty	UOM	Date of Commencement	Purchase/ Replacement Value in Rs.	Age of M/c in Years	Estimated Economic Life	Residual life in Years	Depn %	Depreciation Amount in Rs.	Fair Market Value in Rs.	Realisable Value in Rs.	Forced Sale Value in Rs.
1	6000PH RO system Raw water Pump - 1 No Pressure sand filter - 1 No Activated Carbon filter - 1 No Micron filter - 4 No Reverse Osmosis system - 1 set UV & Ozonator System - 1 set 7600 Ltr SS Storage Tank - 1 No	1	Set	2025	30,00,000	1	15	14	6%	1,80,000	28,20,000	23,97,000	19,74,000
2	Fully Auto Bottle Rinsing. Filling &			2025	25,00,000	1	15	14	6%	1,50,000	23,50,000	19,97,500	16,45,000
3	Capping machine 60BPM with Track line	1	No	2025	7,00,000	1	15	14	6%	42,000	6,58,000	5,59,300	4,60,600
4	Semi Automatic Labeling Machine			2025	6,00,000	1	15	14	6%	36,000	5,64,000	4,79,400	3,94,800
5	Inject automatic Batch coding machine			2025	7,00,000	1	15	14	6%	42,000	6,58,000	5,59,300	4,60,600
6	ISI Chemical and Microbiology Laboratory asper BIS with Chemicals Additional	3	Nos	2025	4,00,000	1	15	14	6%	24,000	3,76,000	3,19,600	2,63,200
7	Storage tank			2025	5,00,000	1	15	14	6%	30,000	4,70,000	3,99,500	3,29,000
8	Additional Piping line			2025	4,50,000	1	15	14	6%	27,000	4,23,000	3,59,550	2,96,100
9	Additional Conveyors	2	Nos	2025	4,00,000	1	15	14	6%	24,000	3,76,000	3,19,600	2,63,200
10	20 Ltrs washing machine			2025	8,50,000	1	15	14	6%	51,000	7,99,000	6,79,150	5,59,300
11	Erection Charges (site Interconnection, manual filling Pipeline with fittings, welding works, Electrical and plumbing works)			2025	10,00,000	1	15	14	6%	60,000	9,40,000	7,99,000	6,58,000
12	License -Consulting charges			N/A	19,98,000	1.00	15	14	6%	1,19,880	18,78,120	15,96,402	13,14,684
	Estimated Fair Market Value of the Unit				**1,30,98,000**						**1,23,12,120**		
	Estimated Realisable Value of the Unit											**1,04,65,302**	
	Estimated Forced Sale Value of the Unit												**86,18,484**

P.RAJU ARASU ASSOCIATES

8.00 Caveats & Limitations, Disclaimers :

8.01 The analysis and conclusions are limited to reported assumptions and conditions.

8.02 Checking the veracity of documents is not in the scope of this valuation

8.03 The legal aspects are not covered in this report.

8.04 Any statutory or financial liability related to this plant assets are not considered in our valuation.

9.00 Restrictions on use of report:

This is a confidential document and authorized to use only for intended purpose. No part of this document can be reproduced or transmitted for any purpose, without the permission.

10.00 Disclosures :

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

10.02 I hereby declare that the information and other details given above are true to the best of my knowledge and belief.

10.03 I have not concealed or suppressed any material information facts and records and we have made a complete and full disclosure.

" This report is issued without prejudice "

RAJU

Digitally signed by RAJU
Date: 2026.07.03
10:13:31 +05'30'

Date : 26.06.2026
Place : Chennai

Authorized Signatory

P.RAJU ARASU ASSOCIATES

As a result of my appraisal and analysis, it is my considered opinion that the Present Fair Market Value of the above property in the prevailing condition with aforesaid specifications is Rs.1,23,12,120/- (Rupees One Crore Twenty Three Lakhs Twele Thousand One Hundred and Twenty only), Net Realisable Value is Rs.1,04,65,302/- (Rupees One Crore Four Lakh Sixty Five Thousand Three Hundred Two only) and the Distress Value Rs.86,18,484/- (RupeesEighty six Lakh Eighteen Thousand Four Hundred and eighty Four only).

Place : Chennai
Date : 26.06.2026

P.RAJU ARASU ASSOCIATES

RAJU

Digitally signed by RAJU
Date: 2026.07.03
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Authorized Signatory

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.

Date :

Name of the Branch Manager with Official Seal

Encl:

1) Model Code of conduct for Valuer (Annexure III of The Policy on Valuation of Properties and Empanelment of Valuers)

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ANNEXURE - PHOTOS





P.RAJU ★ ARASU ASSOCIATES ★





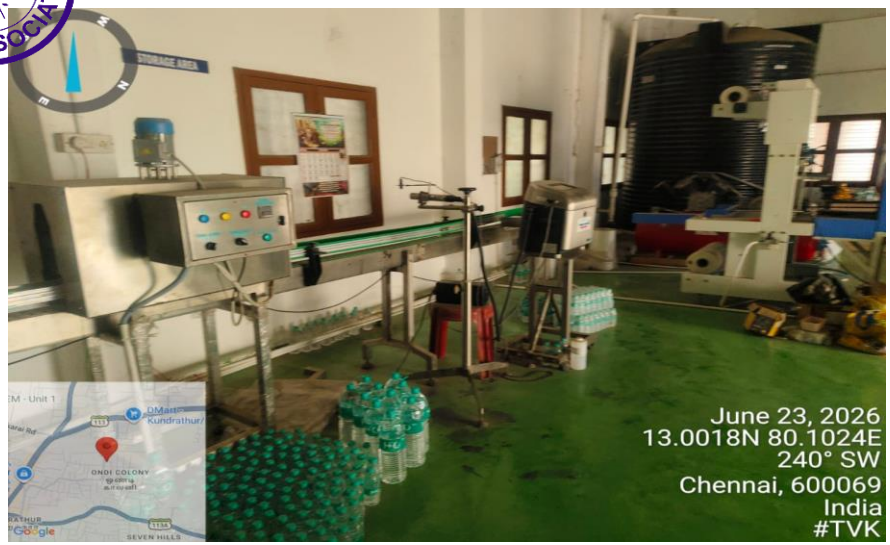
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ANNEXURE - PHOTOS



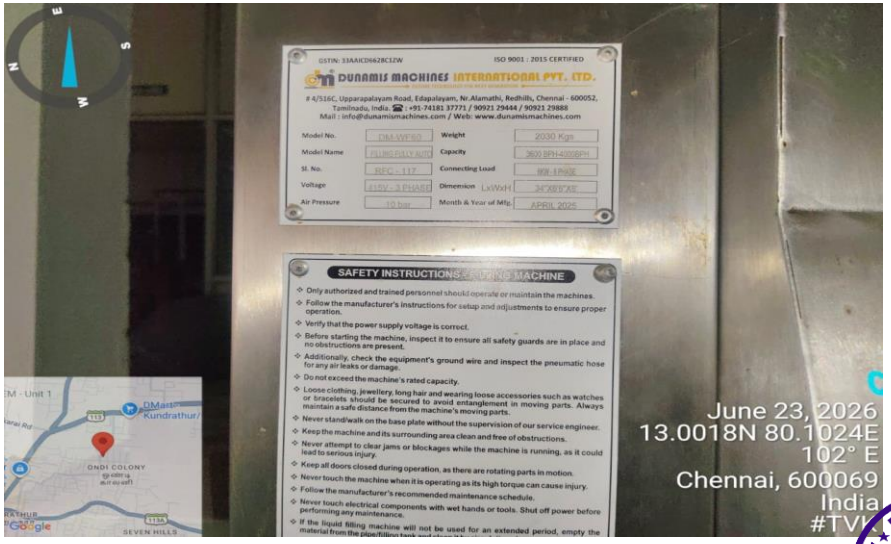






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ANNEXURE - PHOTOS





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