VALUATION REPORT

(IN RESPECT OF PLANT & MACHINERY)

GENERAL

1	Location of factory/ works/ premises	M/s **Shree Shyam Agro Industries & Hydro Tools Pvt.Ltd.,** Plot no.1, Khasra no.9/3/1-19/1, Indore-Bhopal Highway, Bahadar pura, **Ashta,** Distt. Sehore
2	Purposed for which the valuation is made	Indian Bank, Ashta Br., Distt.Sehore
3	Date of inspection	24/03/2026
4	Basis of valuation/assumptions made	Depreciation method.
	i)Indigenous machines	Yes
	ii)Imported machines	Yes
5.	Product/Activity	Agriculture implepants
6.	Status	Non starter

Plant and machineries were inspected with a view to assess their current market value. Valuation has been done on the basis of depreciation calculation. **Upon inspection I observed that the machines were never in operating condition. They were not made to operate. They are installed but many parts, essential to function, were missing. Secondly I have strong doubt that the specification given in the tax invoices are matching the machines installed there in the premises**. So 50% to 80% deprecation has been calculated on machines. In this way the valuation of machines has been derived as under.

S.No	Name & Description of Machines	Supplier	Nos	Year of purchase	Purchase cost (Rs.in lacs)	Depreciation (%)	Market Value (Rs.in lacs)
1	IST Grade Hydraulic Auto Press Complete set with standard accessories	Kavya Heavy Electric Machinery	1	2023	77.64	75.00	19.41
2	Small welding Hand Grinder Hand cutter Buffing grinder Iren mitti fan SS welding Plazma machine seet Gas welding	Kavya Heavy Electric Machinery	1 1 1 1 1 1 1 1	2023	5.27	50.00	2.64

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3	Fully Automatic heavy hydraulic electric sharing complete set machine with standard accessories	Kavya Heavy Electric Machinery	1	2023	85.55	80.00	17.11
4	Auto Power Lathe Machine CNC lathe Machine TCP-H-500L Gear Milling Machine Auto Power (12mm to 1550 mm) SS Cutting Machine	Kavya Heavy Electric Machinery	1	2023	56.64	50.00	28.32
5	Drill Machine with 2 inch to 8 inch boring clock	Kavya Heavy Electric Machinery	1	2023	10.27	50.00	5.14
6	Air Compressor 1100 pond (with standard all accessories) Air Compressor 500 pond (with standard all accessories) Spot welding (with standard all accessories) Welding Machine double holder jumbo	Kavya Heavy Electric Machinery	1 1 1 1	2023	20.06	60.00	8.02
7.	Other misc.machine structures and surplus hand tools		L.S.				5.00
Total							**85.64**

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