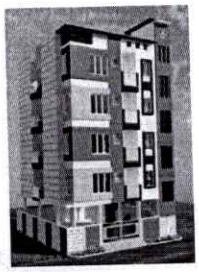
100137410007/ 100137410008/ 160001884823

SNP INFRASTRUCTURES
ER. SIRAM NAGA PRASANTH
B. TECH, A.I.V., M.I.E., IBBI, CH.E.,
APPROVED VALUER FOR SBI, BOB, BOI, INDIAN BANK, IOB, UBI, KVB, UCO BANK, CANARA BANK, PNB, CBI, BANK OF MAHARASHTRA, APGB, ICICI, AXIS, HDFC, IDFC FIRST & NBFC'S
REGD. VALUER FOR INCOME-TAX, S. No. 11/2021-22



EMAIL: snpinfrastructures6@gmail.com
MOBILE NO. 9100573448.
FLAT NO. I-43,
LOTUS LEGEND APARTMENTS,
KUMMARIPALEM CENTRE,
VIJAYAWADA.
ARCHITECTS, ENGINEERS & VALUERS

VALUATION REPORT
VALUATION OF FLAT BY COMPOSITE RATE METHOD
(Under construction/ Existing Flat)

To,
The Branch Manager,
Canara Bank,
Governorpet.

PART A

1.	**GENERAL**		
1.	Purpose of Valuation	:	Sarfaesi Valuation/ To assess the fair market value of the Property
2.	a) Date of Inspection	:	05-02-2026
	b) Date on which the valuation is made	:	05-02-2026
3.	Name of the owner (s)	:	KUMARAPU SOBHARANI W/o. SRINIVASA RAO Mobile No. 8247379642
4.	Document produced for perusal	:	1.Copy of Old Legal Opinion given by Akunuri Hari Babu, Dt. 13-09-2023. 2.Copy of Old Valuation Report given by S. Srinivasa Rao – Shree Associates, Dt. 14-09-2023. 3.Copy of Regd. Sale Deed Doc No. 6673/2023 Dt. 06-10-2023 In favor of Kumarapu Sobharani SRO at Gunadala. 4.Copy of Approved Plan and Proceedings with Permit No. 1073/1401/B/VMC/MAD/2023 Dt. 31-08-2023 Issued by Commissioner – Vijayawada Municipal Corporation. 5. Copy of Approved Plan and Proceedings with Permit No. 1073/0646/B/VMC/MAD/2018 Dt. 05-06-2021 Issued by Commissioner – Vijayawada Municipal Corporation.
5.	Brief Description of the property	:	This Property Consisting of a Residential site with R.C.C Roofed Residential Apartment in a developing area, subject Property is a **2-BHK** Flat
6.	Location of the Property		
	a) Plot No./Survey No/ Flat No.	:	N.T.S No. 16/2,
	b) Door No.	:	Door No. 21-13-90D/8A,
	c) T.S.No. / Village	:	N.T.S No. 16/2, Madhura Nagar,
	d) Ward/Taluka	:	Revenue Ward No. 16, Block No. 8, Gunadala SRO
	e) Mandal/District	:	Vijayawada Municipal Corporation, NTR

Siram Naga Prasanth
Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:44:00 +05'30'

			District,
	f) Date of issue and validity of layout of approved map/plan	:	Dt. 31-08-2023
	g) Approved map/plan issuing authority	:	Commissioner – Vijayawada Municipal Corporation.
	h) Whether genuineness or authenticity of approved map/plan is verified	:	Yes - Verified
	i) Any other **comments** by our empanelled Valuers on authentic of approved plan	:	The Subject Property Flat is not Completed. So value is decreased as compared to Old Valuation.
7.	Postal Address of the property	:	Flat No. FF-1 in First Floor of "**ROYAL HOMES**" **East Facing** in N.T.S No. 16/2, Door No. 21-13-90D/8A, Revenue Ward No. 16, Block No. 8, Madhura Nagar Area, Vijayawada Municipal Corporation, NTR District, Andhra Pradesh. Pin Code: 520011
8.	City/Town/Village	:	City
	Residential Area	:	Yes
	Commercial Area	:	No
	Industrial Area	:	No
9.	Classification of the area	:	i) High/**Middle**/Poor
			ii) **Urban**/Semi Urban/Rural
10.	Coming under Corporation Limit/ Village/Panchayat/Municipality	:	Vijayawada Municipal Corporation Limits
11.	Whether covered under any State/Central Govt. enactments (e.g. Urban Land Ceiling Act) or Notified under agency area/ Scheduled area cantonment area	:	No
12a.	Boundaries of the property		Site Boundaries
	East	:	Municipal Road
	South	:	Property of Plot No. 92
	West	:	Property of Plot No. 86
	North	:	Property of Plot No. 90
12b.	Boundaries of the Flat		Flat Boundaries
	East	:	Common Corridor, Stair case and Lift
	South	:	Open to Sky
	West	:	Open to Sky
	North	:	Open to Sky

13.1	Dimensions of the site			A	B
				As per the Deed	Actuals
	East	:		48.00 feet	48.00 feet
	South	:		64.00 feet	64.00 feet
	West	:		48.00 feet	48.00 feet
	North	:		64.00 feet	64.00 feet
	Total Extent	:		341.00 Sq. Yards	341.00 Sq. Yards
13.2	Dimensions of the flat	As Per Plan (Sq. ft)	As Per Actual (Sq. ft)	As per Document	Consider for Valuation (Sq. ft)

Siram Naga Prasanth
Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:44:18 +05'30'

				(Sq. ft)	
	Plinth area	850.00 Sft	850.00 Sft	850.00 Sft	850.00 Sft
	Common area	200.00 Sft	200.00 Sft	200.00 Sft	200.00 Sft
	Total Built - Up area	**1050.00 Sft**	**1050.00 Sft**	**1050.00 Sft**	**1050.00 Sft**
	Parking area	100.00 Sft	100.00 Sft	100.00 Sft	100.00 Sft
	Deviation	No Deviation During the site			

14.	Extent of the site (U.D.S)	:	34.10 Sq. yds (Un divided & Un Specified Share) out of 341.00 Sq. Yards.
14.1	Latitude, Longitude & Co-ordinates of flat	:	16.52732633, 80.65339874
15.	Whether occupied by the owner/ Tenant? If occupied by tenant, since how long? Rent received per month.	:	Vacant Rs.8,000 /- to 10,000/-

II. APARTMENT BUILDING:

1.	Nature of the Apartment		:	Residential Apartment
2.	Flat No. and Floor		:	Flat No. FF-1 in First Floor
3.	Name of the Apartment		:	"ROYAL HOMES" East Facing
4.	Postal Address		:	Flat No. FF-1 in First Floor of "**ROYAL HOMES" East Facing** in N.T.S No. 16/2, Door No. 21-13-90D/8A, Revenue Ward No. 16, Block No. 8, Madhura Nagar Area, Vijayawada Municipal Corporation, NTR District, Andhra Pradesh. Pin Code: 520011
5.	Location			
	T.S.No.		:	N.T.S No. 16/2
	Block No.		:	Block No. 8,
	Ward No.		:	Revenue Ward No. 16,
	Village/ Municipality/Corporation		:	Vijayawada Municipal Corporation
	Door No., Street or Road (Pin Code)		:	Door No. 21-13-90D/8A,
6.	Description of The Locality		:	Residential
7.	Year of Construction		:	2023
8.	Number of Floors (As per Plan)		:	Stilt + Ground + Four Upper Floors
8.1	Number of Floors (As per Actual)		:	Stilt + Ground + Four Upper Floors
9.	Type of Structure		:	RCC framed structure
10.	Number of Dwelling units in the Building		:	12 Nos.
11.	Quality of Construction		:	Good Quality R.C.C. framed structure
12.	Appearance of The Building		:	Good
13.	Maintenance of The Building		:	Good
14.	Facilities Available			
	a.	Lift	:	Provided
	b.	Protected Water Supply	:	Provided
	c.	Underground Sewerage	:	Provided
	d.	Car Parking	:	Provided
	e.	Open/Covered	:	Provided
	f.	Around Compound Wall	:	Provided

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:44:31 +05'30'

	g.	Pavement Around the Building	:	Provided
	h.	Any Other Facility	:	Nothing Specific

III. FLAT

1	The Floor in Which the Flat is located		:	Flat No. FF-1 in First Floor
2	Door Number of The Flat		:	Door No. 21-13-90D/8A,
3	Specification of The Flat		:	
	a.	Roof	:	R.C.C Slab Roof
	b.	Flooring	:	Stone Flooring
	c.	Doors	:	Teak Wood Doors
	d.	Windows	:	UPVC Windows
	e.	Fittings	:	Completed
	f.	Finishing	:	Completed
4	House Tax			
	a	Assessment No.	:	----
	b	Tax Amount	:	----
	c	Tax Paid in The Name Of	:	----
5	Electricity Service Connection Number		:	-----
	Meter Card in The Name Of		:	-----
6	How Is the Maintenance of The Flat?		:	Good
7	Sale deed Executed in The Name Of		:	KUMARAPU SOBHARANI W/o. SRINIVASA RAO
8	What Is the Undivided Area of Land as Per Sale Deed		:	34.10 Sq. yds (Un divided & Un Specified Share) out of 341.00 Sq. Yards.
9	What Is the Floor Space Index (Approx.)?		:	N. A
10	What Is the Carpet Area of The Flat		:	840.00 Sq. fts
11	Is It Posh/I Class/Medium / Ordinary		:	I Class
12	Is It Being Used for Residential? Or Commercial?		:	Residential

PART B – VALUATION OF FLAT UNDER CONSTRUCTION

CERTIFICATE ON GENUINENESS OF RATE:

a	..... sq. m of undivided share of land @ Rs..... per sq. m	=	N.A
b)	.....sq. m of building construction @ Rs..... per sq. m	=	N. A
c)	Total value on completion	=	N. A
	Composite Rate	=	N. A

It is hereby certified that the composite rate is genuine/not genuine for the Specification and location.

b) STAGE VALUE:

a) Actual works completed = N.A

b) Percentage of works completed = N.A

c) VALUATION DETAILS:

Present stage value of the flat:

1. Undivided share of land..... sq. ft =. N.A
2. Stage value of building..... % x Rs.....=. N.A
3. Total stage value of the flat as on date =. N.A

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:44:48 +05'30'

PART C – VALUATION OF EXISTING FLAT

A. GENERAL:

1.	How is the marketability	:	Good
2.	What are the factors favouring for an extra potential value?	:	N. A
3.	Any negative factors observed which affect the market value in general	:	No

RATE:

1.	After analyzing the comparable sale instances, what is the composite rate for a similar flat with same specifications in the adjoining locality? (Along with details /references of at least two latest deals /transactions with respect to adjacent properties in the areas)	:	Rs. 3,500/- to Rs. 3,800/- Per Sq. ft
2.	Assuming it is a new construction, what is the adopted basic composite rate of the flat under valuation after comparing with the specifications and other factors with the flat under comparison (Give details)	:	Rs. 3,500/- Per Sq. ft
3.	BREAK UP FOR THE RATE		
	1) Building + Services	:	Rs. 1,500/- Per Sq. ft
	2) Land + others	:	Rs. 2,000/- Per Sq. ft
4.	Guideline rate obtained from the Registrar's Office (evidence thereof to be enclosed)	:	As per S.R.O., Guide Line Rate is Rs. 3,000/- per Sq. ft 3,000/- Per Sq. Ft x 1050.00 Sq. fts = Rs. 31,50,000/-

B. COMPOSITE RATE ADOPTED AFTER DEPRECIATION;

a.	Depreciated Building Rate		
1.	Replacement cost of flat with Services	:	Rs. 1,500/- Per Sq. ft
2.	Age of the building		0 years
3.	Residual/Remaining Life of the building	:	60 Years
4.	Total Life of the Building		60 Years
4.	Depreciation percentage assuming the salvage value as 1.5%	:	----
5.	Depreciated Ratio of the building	:	----
b.	Total Composite rate arrived for valuation		
1.	Depreciated Building rate	:	Rs. 1,500/- Per Sq. ft
2.	Rate of Land & other	:	Rs. 2,000/- Per Sq. ft
3.	Total Composite rate	:	Rs. 3,500/- Per Sq. ft

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:45:05 +05'30'

C. VALUATION DETAILS:

Sl. No.	DESCRIPTION	QUANTITY	RATE PER UNIT (Rs.)	ESTIMATED/ PRESENT VALUE (Rs.)
1	Present value of the flat including Plinth area and common area	1050.00 Sft	3,500/- Per Sft	Rs. 36,75,000/-
1.1	Parking area of the flat	100.00 Sft	----	1,00,000/-
2	Wardrobes			----------
3	Show cases/Almirahs			----------
4	Kitchen arrangements			----------
5	Superfine finish			----------
6	Interior decorations			----------
7	Electricity, water, drainage Deposits etc.			----------
8	Electrical fittings etc.			----------
9	Extra Collapsible gates/grill works etc.			----------
10	Potential value, if any?			----------
11	Share of common amenities, if any?			----------
12	Renovation works			----------
TOTAL				Rs. 37,75,000/-
Factors favoring for an additional Value 1. 2. Add (+)				Nil
Factors favoring for Less Value 1. 2. Less (-)				Nil
Present Market Value				Rs. 37,75,000/-
			SAY	Rs. 37,75,000/-
Works Cost as per Estimate				---------
Total value of the Property after completion of Estimated Works				---------

(Valuation: Here, the approved valuer should discuss in details his approach to valuation of property and indicate how the value has been arrived at, supported by necessary calculation. Also, such aspects as impending threat of acquisition by government for road widening/public service purpose, sub merging & applicability of CRZ provisions (Distance from sea-coast/tidal level must be incorporated) and their effect on i) salability ii) likely rental value in future and 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.

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:45:21 +05'30'

REMARKS: The Subject Property Flat is not Completed. So value is decreased as compared to Old Valuation.

As a result of my appraisal and analysis, it is my considered opinion that the	Property Value as on Date (Rs.)	Property Value After completion of Estimated Works (Rs.)
Fair Market Value,	Rs. 37,75,000/-	--------
Realizable Value @ 90%	Rs. 33,97,500/-	--------
Forced/Distressed Value @ 85%	Rs. 32,08,750/-	--------
Guideline Value	Rs. 31,50,000/-	--------

Place: Vijayawada
Date: 05-02-2026

Signature
(Name and official Seal of the Approved Valuer)

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:45:40 +05'30'

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._____/- (Rupees_____only).

Signature
(Name of the Branch Manager with Office Seal)

Encl: 1. Declaration from the value in Format A (Annexure 22)
2. Model Code of conduct for valuer-B (Annexure 23)

PART G – CERTIFICATE

1. It is hereby certified that in my opinion

   i) The present market value of the property discussed in the report (above) by adopting prevailing market rate for land is Rs. 37,75,000/-

   ii} The forced sale value of the property is estimated as Rs. 32,08,750/-, (That is 15 % less than the present market value.)

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 deed With Registration Number 6673/2023, registered in the Gunadala Registrar's office.

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 by SIRAM NAGA PRASANTH in the presence of BRANCH MANAGER, CANARA BANK, GOVERNORPET

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 BRANCH MANAGER, CANARA BANK, GOVERNORPET

Place: Vijayawada
Date: 05-02-2026

(Panel Valuer)

Note: This report contains 14 Pages

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:46:01 +05'30'

Enclosures:

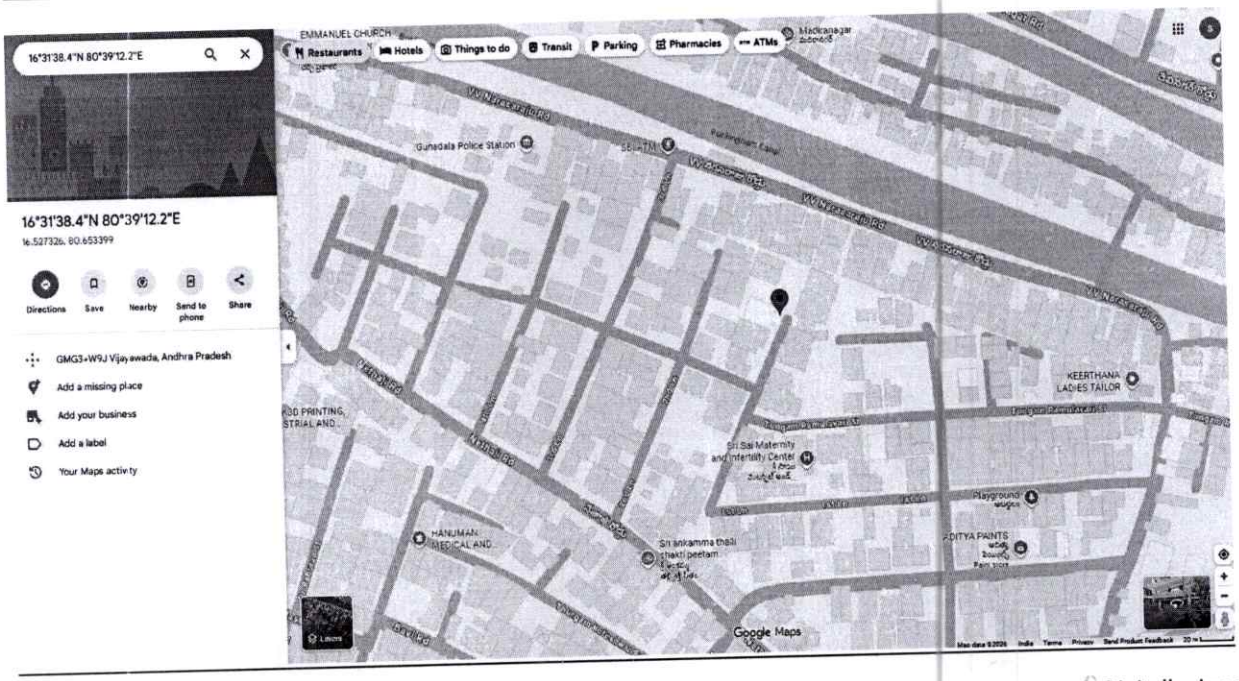
> Key plan showing the location of the property
> Sketch showing the location of the subject flat with reference to the floors.
> Sketch of the flat if available
> Photograph of owner/representative with property in background
> Screen shot of longitude/latitude and co-ordinates of property using GPS/Various Apps/Internet sites

(Note: The valuer may add any number of additional sheets for providing any vital data and relevant information)

PHOTOGRAPHS:



ROUTE MAP: 16.52732633, 80.65339874



Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:46:21 +05'30'

IGRS

Unit Rates Village Wise

District	Mandal	City/Town/Village	Door No Wise
NTR	VIJAYAWADA CENTRAL	VIJAYAWADA(URBAN)	Select Door No Wise

Go Back | Print PDF

Ward No	Block No	Bi-Ward No	Bi-Block No	Locality/Door No	Unit Rate	Composite Gazette			Classification	Effective Date
						Ground Floor	First Floor	Other Floor		
21	12	-	-	INDIRA SOCIETY	30000	3000	3000	3000	Residential	01/02/2025
21	12	-	-	KOBBARITHOTA STREET MADHURANAGAR	30000	3000	3000	3000	Residential	01/02/2025
21	13	-	-	NETHAJI STREET MADHURANAGAR	30000	3000	3000	3000	Residential	01/02/2025
21	14	-	-	OPP PAPPULAMILL MADHURANAGAR	30000	3000	3000	3000	Residential	01/02/2025

DECLARATION FROM VALUERS

FORMAT-A

I hereby declare that :

a. The information Furnished in my valuation report dated : **05-02-2026** 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 of the property valued.

c. I have personally inspected the Property on **05-02-2026** The work id 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 Handbook on policy. Standards and procedure for real Estate valuation. 2011 of the IBA and this report is in conformity to the "Standard " as enshrined for valuation in the IVS in : General Standards and "Standards Asset " as applicable .

g. I have read the International valuation Standards (IVS) and the report submitted to the bank for respective asset class in conformity to the "Standard " as enshrined for valuation in the IVS in "General Standards and "Standards Asset " as applicable .

h. I abide by the Model code of conduct for empanelment of valuer in the bank. (Annexure III A Singed copy of same to be taken and kept along with his 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.

S. No	Particulars	Valuer Comment
1	Background information of the asset being valued;	Information with regard to the asset valued was obtained through local enquiry
2	Purpose of valuation and appointing authority	To Estimate the present market valuation work assigned by Branch manager Canara Bank, **Governorpet Branch.**
3	Identity of the valuer and	Inspected by me in person

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:46:45 +05'30'

	any other experts involved in the valuation	
4	Disclosure of valuer interest or conflict, if any	I am independent of the client and I have no current are expected interest in the client or its assets. The fee paid for our services in no way influenced the results of our analysis.
5	Date of appointment, valuation date and date of report	**05-02-2026**
6	Inspections and/or investigations undertaken	Yes
7	Nature and sources of the information used or relied upon	in the course of the valuation I am provided with both written are verbal information. I have however, evaluated the information provided to me by the client through broad inquiry, analysis and review but have not carried out a due diligence or audit of the information provided for the purpose of the engagement. My conclusions are based on the assumptions, forecasts and other information given by client.
8	Procedures adopted in carrying out the valuation and valuation standards followed	Yes
9	Restrictions on use of the report, if any	Value varies with purpose. It is a function of place and date this report is not to be referred if the purpose is different other than mentioned.
10	Major factors that were taken into account during the valuation	Yes
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. I have not verified the title deeds of the properties with the records of registrar's office as this is beyond the agreed scope of our services stated in our engagement letter. 2. I assume no responsibility for the legal matters including, but not limited to, legal or title concerns. The assets and interest there in have been valued free and clear of any liens or encumbrances unless stated otherwise. No hidden or apparent conditions regarding the subject assets or their owner ship are assumed to exist. No opinion of title is rendered by this report and a good title is assumed. 3. The Registered valuer has endeavoured to visually identify the land boundaries and dimensions, however, he is not a surveyor. So where there is a doubt about the precise position of the structures, it is recommended that a licensed surveyor be contacted. 4. The physical condition of the improvements was based on visual inspection. No liability is assumed for the soundness of the structure since no engineering tests were made at the site. Any unknown conditions existing at the time of inspection could alter the value. No responsibility is assumed for latent defects of any nature whatsoever, which may affect value, nor for any expertise required to disclose such conditions 5. Where a sketched plan is attached to this report, it does not purport to represent accurate architectural plans Sketch plans and photographs are provided as general illustrations only. 6. Unless otherwise stated as part of the terms of engagement, the

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:47:08 +05'30'

		Registered valuer as not made a specific compliances survey or analysis of the various permits and licenses under central, state and local laws/regulations applicable to the operation and use of the subject property, and this valuation does not considered the effect., if any, of non-compliance . 7. The sale of the subject property is assumed to be on an all cash basis. Financial arrangements would affect the price at which the property may sell for if placed on the market. 8. The actual realizable value that is likely to be fetched up on sale of the property under consideration shell entirely depend on the demand and supply of the same in the market at the time of sale. 9. Our report is meant for the purpose mentioned above should not be used for any purpose other than the purpose mentioned there in. The report should not be copied or reproduced without obtaining our prior written approval for any purpose other than the purpose which it is prepared.

ANNEXURE 23

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:

1. A valuer shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.
2. A valuer shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time
3. 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.
4. 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.
5. A valuer shall not carry out any instruction of the client insofar as they are incompatible with the requirements of integrity, objectivity and independence.
6. 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:

1. 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.
2. 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.
3. A valuer shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:47:31 +05'30'

4. A valuer shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.
5. 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.
6. A Valuer shall not indulge in "Mandate snatching " or offering " convenience Valuations " in order to cater to a company or clients needs
7. 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).
8. 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:

1. 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:

1. 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.
2. 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.
3. A valuer shall provide all information and records as may be required by the authority, the Tribunal, Appellate Tribunal, the registered valuers organization with which he/it is registered, or any other statutory regulatory body.
4. 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:

1. A valuer or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as a valuer.
2. Explanation.
meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 2013).
3. 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.
4. Remuneration and Costs.
5. 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.
6. 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.
7. Occupation, employability and restrictions.
8. 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.
9. A valuer shall not conduct business which in the opinion of the authority or the registered valuer organization discredits the profession.

Siram Naga Prasanth

Digitally signed by Siram Naga Prasanth
Date: 2026.02.24 12:47:59 +05'30'