D.S.MAHENDRA PRASAD, B.E., R.V,
CONSULTANT ENGINEER & APPROVED VALUER
Registered Valuer for Income Tax Dept., IBBI & Banks
Reg. No. 09/2023-24 U/s 34AB of WT. Act 1957.
IBBI/RV/02/2025/15989, IOVRVF/M/L&B/13852.

Cell : 9440216839, 8919450969
3-662 S.S.Temple Street,
Greamspet,CHITTOOR – 517 002 (AP)
email : mahendraduddi@gmail.com

Date : 27.07.2026.

PUNJAB NATIONAL BANK

APPENDIX-I
VALUATION REPORT

(FORMAT OF VALUATION REPORT FOR ALL IMMOVABLE PROPERTIES)

Sl	Particulars	Content
1	Name of Valuer	D.S.Mahendra Prasad
2	Date of Inspection	27.07.2026
	Title Deed Number and Date	
	1. Registered Sale Deed No. 6293/2002 dated 11.11.2002.	
	Date of Valuation	27.07.2026
3	Purpose of Valuation	To determine Fair Market Value of the Property
4	Name of Property Owner/s Details of share of each owner in case of joint & Co-ownership)	**Smt. SHAIK NEELFAR BEGUM,** W/o Shail Zilani Basha, D.No. 7-11-4J, Sri Ramagiri Street, KAVALI, Nellaore Dt. (AP) – 524 201
5	Name of Bank/F1 as applicable	Punjab National Bank, Kavali Branch, Nellore Dt.
6	Name of Developer of the Property (in case of developer built properties)	N A
7	Whether occupied by the owner /tenant if? If occupied by tenant since how long?	Ground Floor rented. First Floor occupied by the Parents and Second floor un finished vacant.
II	**Physical Characteristics of the Asset**	
1	Location of the property in the city	Doddipalli, Chittoor Town
	Plot No. / Survey No.	Plot No. 16. Sy. No. 1/2 of No. 76 Katamanchi Rev. Village
	Door No.	D.No. 22-366/2A, Chittoor Municipal Corporation
	T. S. No. / Village	No. 76 Katamanchi Rev. Village
	Ward / Taluka	22nd Revenue Ward, Chittoor Municipal Corporation
	Mandal / District	Chittoor Mandal, Chittoor Dt.
2	Municipal Ward No. / Grampanchyat Ward	22nd Ward Revenue ward
3	City / Town / Rural	Chittoor Town
	Residential Area/ Commercial Area/ Industrial Area	Residential
4	Classification of the area: High / Middle / Poor Metro / Urban / Semi Urban / Rural	 Middle class Urban Area
5	Coming under Corporation limit/ Village Panchayat/ Municipality	Chittoor Municipal Corporation
6	Postal address of the property	D.No. 22-366/2A, Teja Nagar, , Kotrakona road, Doddipalli, Chittoor Municipal Corporation, Chittoor – 517 001 AP
7	Latitude, Longitude and Coordinates of the site	Latitude : 13.23455 N Longitude : 79.11552 E
8	Area of the plot / land (supported by a plan)	1,800 Sft – 120 Sft = 1,680 Sft
9	Layout plan of the area in which the property is located	Chittoor Municipal Corporation
10	Development of surrounding areas	Well developing Residential
11	Details of Roads abutting the property	Existing 22' wide CC road + widening area

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12	Whether covered under any State / Central Govt. enactments (e.g. Urban Land Ceiling Act) or notified under agency area /scheduled area / cantonment area	No		
13	In case it is an agricultural land, any conversion to house site plots is contemplated	Not Applicable		
14	Boundaries			
		As per Document (A)	As per Actual (B)	
	North	Site belongs to Lakshmi Kanthamma	Site belongs to Lakshmi Kanthamma	
	South	Plot No. 17 belongs to Mohana Valli	Plot No. 17 belongs to Mohana Valli	
	East	Plot No. 28 & 29	Plot No. 28 & 29	
	West	22' wide common road	22' wide common road	
	Measurements	As per Document	As per Document	
	East to West	60' 0"	60' 0"	
	North to South	30' 0"	30' 0"	
	Extent	1,800 Sft or 200 Sq.yd	1,800 Sft or 200 Sq.yd	
	For road widening 120 sft of site gifted to Chittoor Municipality. Net available area = 1,680 Sft			
	Extent of the site considered for valuation (least of 14 A & 14 B)		**1,680 Sft or 186.667 Sq.yd**	
15	Description of Adjoining properties	Exiting property is adjacent of residential houses		
	East	Plot No. 28 & 29		
	West	22' wide common road		
	North	Site belongs to Lakshmi Kanthamma		
	South	Plot No. 17 belongs to Mohana Valli		
16	Survey No. if any	Sy. No. 1/2 of No. 76 Katamanchi Rev. Village		
17	Type of Building (Residential/ Commercial/ Industrial)	Residential		
18	Details of the building/buildings and other improvements in terms of area, height, No. of floors, plinth area floor wise, year of construction, year of making alterations additional constructions with details, full details of specifications to the appended along with building plans and elevations		As per Plan	Actual
		G.Floor	812.70 Sft	1350 Sft
		F.Floor	812.70 Sft	1350 Sft
		S. Floor	442.90 Sft	1350 Sft
		Year of Construction 2008 Building Plan Approved Vide BA No. 62/2007/G2 Dt. 27.06.2007 by The Commissioner, Chittoor Municipality.		
19	Plinth area, Carpet area and Saleable area to be mentioned separately and clarified. (Considered as per approved plan)	Plinth area	Carpet area	Salable area
		2,068.3 Sft	1,654 Sft	2,068.3 Sft
20	Any other aspect.	Nothing apparent		
III	**Town Planning Parameters**			
1	Master plan provisions related to the property in terms of land use	Mixed locality		
2	Date of issue and validity of layout of approved map / plan	27.06.2007		
3	Approved map / plan issuing authority	The Commissioner, Chittoor Municipality.		
4	Whether genuineness or authenticity of approved map / plan is verified	Yes		
5	Any other comments by our empanelled valuers on authenticity of approved plan	Valuation done as per approved plan		

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6	Planning area/zone	Mixed locality
7	Development controls	Chittoor Municipal Corporation, Chittoor
8	Zoning regulations	Mixed locality
9	FAR/FSI permitted and consumed	N.A.
10	Ground coverage	85%
11	Transferability of development rights if any, Building bye-law provisions as applicable to the property viz. setbacks, height restrictions, etc.	N A
12	Comment on surrounding land uses and adjoining properties in terms of usage	Mixed locality
13	Comment on unauthorized constructions if any	No
14	Comment on demolition proceedings if any	No
15	Comment on compounding/ regularization proceedings	N A
16	Comment on whether OC has been issued or not	NA
17	Any other aspect	Nil

IV	**Legal Aspects**	
1	Ownership documents	1. Registered Sale Deed No. 6293/2002 dated 11.11.2002. 2. Property Tax Assessment 100803958. 3. Municipal Approval Plan Vide BA No. 62/2007 Dt. 27.06.2007
2	Names of Owner/s (In case of Joint or Co-ownership, whether the shares are undivided or not?)	Smt. SHAIK NEELFAR BEGUM, W/o Shail Zilani Basha
3	Comment on dispute Issues of landlord with tenant statutory body If any other agencies, if any in regard to immovable property	To be verified with legal opinion
4	Comment on whether the IP is independently Accessible?	Yes
5	Title verification,	Xerox copies verified
6	Details of leases if any	Refer Legal Scrutiny report.
7	Ordinary status of freehold or leasehold including restriction on transfer	Own Free hold
8	Agreements of easements if any.	To be verified with legal opinion.
9	Notification for acquisition if any.	No
10	Notification for road widening if any	No
11	Possibility of frequent flooding submerging	No
12	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 such notification
13	Heritage restrictions if any, All legal documents, receipts related to electricity, water tax, property tax and any other building taxes to be verified and copies as applicable to be enclosed with the report	No. Copies of title deed & Building Plan verified
14	Comment on transferability of the property ownership	Refer legal opinion (can be transferable)
15	Comment on existing mortgages/ charges/encumbrances on the property if any Encumbrances copy enclosed.	Refer legal opinion

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16	Comment on whether the owners of the property have issued any guarantee (personal/corporate) as the case may be	Refer legal opinion
17	Building plan sanction, illegal constructions if any done without plan sanction/violations.	Building Plan Approved
18	Any other aspect	Nil

V.	**Economic aspects**	
1	Details of ground rent payable	Nil
2	Detailsofmonthlyrentsbeingreceivedifany	Occupied by the owner
3	Taxes and other outgoings (Assessment Tax)	₹ 11,430/- Per Annum
4	Property insurance,	Nil
5	Monthly maintenance charges	Nil
6	Security charges, etc	Nil
7	Any other aspect	Nil

VI	**Socio-cultural aspects**	
1	Description of the location of property in terms of the social structure of the area, population, social stratification, regional origin, age groups, economic levels,locationofslums/squattersettlements nearby, etc.	The property located in well developed residential and commercial area of Chittoor – Tirupathi road Doddipalli area

VII	**Functional and Utilitarian Aspects**	
	Descriptionofthefunctionalityandutilityofthe assets in terms of:	
	1. Space allocation	Yes
	2. Storage spaces	Yes
	3.Utilityofspacesprovidedwithinthebuilding	Yes
	4. Any other aspect	Nil

VIII	**Infrastructure Availability**	
	a) Description of aqua infrastructure availability in terms of	
	1. Water supply	Available
	2. Sewerage/sanitation	Available
	3. Storm water drainage	No
	b)Description of other physical infrastructure facilities viz	
	1. Solid waste management	No
	2. Electricity	Available
	3. Roads & Public transportation connectivity	Available
	4. Availability of other public utilities nearby	Nearby 0.30 Kms
	c)Social infrastructure in terms of	
	1. Schools	Nearby 0.50 Kms
	2. Medical facilities Recreation facilities in terms of parks and open spaces.	Nearby 1.0 Kms
	3. Recreation facilities in terms of parks and open spaces	Nearby 0.50 Kms

IX	**Marketability**	
	Analysis of the market for the property in terms of	
	1. Locational attributes	Good
	2. Scarcity	No
	3. Demand and supply of the kind of subject property	Good
	4. Comparable sale prices in the locality	₹ 2,100/- to ₹ 2,500/- per Sft

X	**Engineering and Technology Aspects**	
1	Type of construction	R.C.C. Framed structure
2	Materials and technology used	As per traditional method with available materials
3	Specifications	RCC framed structure, Brick Masonry walls, Granite tiles flooring, Teak wood main doors, country wood windows, water supply and sanitary arrangements.
4	Maintenance issues	Poor
5	Age of the building	18 years (year of construction 2008)
6	Total life of the building	75 years (Residual life 42 years)
7	Extent of deterioration	No deterioration found, maintenance not good
8	Structural safety	Good
9	Protection against natural disasters viz. Earthquakes	No. Entire area under Zone III seismic zone.
10	Visible damage in the building if any,	No
11	Common facilities viz. lift, water pump, lights, security systems, etc	Yes
12	System of air-conditioning	No
13	Provision for firefighting, Copies of plans and elevations of the building to be included.	No

XI	**Environmental Factors**	
1	Use of environment friendly building materials, Green building techniques if any,	No
2	Provision for rain water harvesting,	Yes
3	Use of solar heating and lighting systems, etc. Presence of environmental pollution in the vicinity of the property in terms of industries, heavy traffic, etc.	No

XII	**Architectural and aesthetic quality**	
1	Descriptive account on whether the building is modern, old fashioned, etc., plain looking or with decorative elements, heritage value if applicable, presence of landscape elements, etc.	Ordinary look

XIII	**In case of valuation of Industrial property**	
	1) Proximity to residential areas	NA
	2) Availability of public transport facilities	NA

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XIV	Valuation	
1	Here, the procedure adopted for arriving at the valuation has to be highlighted. The valuer should consider all the three generic approaches of property valuation and state explicitly the reasons for adoption of/ rejection of a particular approach and the basis on which the final valuation judgment is arrived at. A detailed analysis and descriptive account of the approaches, assumptions made, basis adopted, supporting data (in terms of comparable sales), reconciliation of various factors, departures, final valuation arrived at has to be presented here	Land is evaluated by adopting prevailing market rates of lands in this vicinity. As per local enquiries & SRO Rates
2	Prevailing Market Rate/Price trend of the Property in the locality/city from property search sites viz., magickbricks.com, 99acres.com, makaan.com etc. If available	₹ 2,100/- to ₹ 3,000/- per Sft **Adopted Rate ₹ 2,500/- per Sft**
3	Guideline Rate obtained from Registrar's office/State Govt. Gazette/ Income Tax Notification	₹ 8,000/- per Sq.yd Land = ₹ 14,94,000.00 Building = ₹ 60,35,000/- Total = 75,29,000.00
	Summary of valuation	
	Land	**1,680Sft x 2,500/- Sft = 42,00,000/-**
	Building	

Details	Plinth area in Sft	Ht. inIn m	Age	Estimated Replacement rate of construction	Replacement Cost Rs.	Depreciation @ 1.33% per annum	Net value after depreciation in ₹.
Ground floor	812.7	3.0	18	1,900/-	15,44,130.00	3,47,130.00	11,97,000.00
First floor	812.7	3.0	18	1800/-	14,62,860.00	3,28,860.00	11,34,000.00
Second floor	442.90	3.0	18	1,600/-	7,08,640.00	1,59,640.00	5,49,000.00
					Sub-Total		**28,80,000.00**
Compound wall							1,00,000.00
Parapet Wall							75,000.00
M S Gate							10,000.00
Balcony							1,50,000.00
All round open space flooring							20,000.00
						Total	**32,35,000.00**

Fair Market Value (Land + Building) (₹ 42,00,000/- + ₹ 32,35,000/-)	**₹ 74,35,000.00 (Rupees Seventy Four lakhs Thirty Five thousands only)**
Realizable Value (85 % of M.V)	**₹ 63,20,000.00 (Rupees Sixty Three lakhs Twenty thousand only)**
Forced/ Distress Sale value. (75 % of M.V)	**₹ 55,76,000.00 (Rupees Fifty Five lakhs Seventy Six thousands only)**
Guideline Value (Land & Building)	**₹ 75,29,000.00 (Rupees Seventy Five lakhs Twenty Nine thousands only)**

As a result of my appraisal and analysis, it is my considered opinion that the present market value of the above property in prevailing condition with aforesaid specifications is ₹ 74,35,000.00 (Rupees Seventy Four lakhs Thirty Five thousands only).

(Prevailing market rate along with details I reference of at least two latest deals I transactions with respect to adjacent properties in the areas. The reference should be of properties plots of similar size area and same use as the land being valued). The other details are as under:

D.S. MAHENDRA PRASAD CHITTOOR VALUER

	Land value is assessed by Market Approach as per the Principle Method of Sale comparison Method. In this Method Sale comparison in the locality is compared and Substitution to the subject property is given suitable weightings and finally arriving Market value of Land. Value of building is determined by Cost Approach by first finding out present day replacement cost of the building. Replacement cost of the building is the cost of construction of similar building with same specification and amenities as if new today on the date of valuation. After having determined replacement cost of the building and amenities depreciation is allowed for the age of the building to finally arrive at the net present day value of the building. Due weightage is given for Marketability. **The Property inspected personally and spoken with residents. The ground floor rented and First Floor occupied by the Parents & Sister. The occupants are refused to take photographs inside building; hence the photos are taken from outside building The Building has Ground, First & Second floors. The Second floor is semi finished and vacant & building maintenance is very poor.**

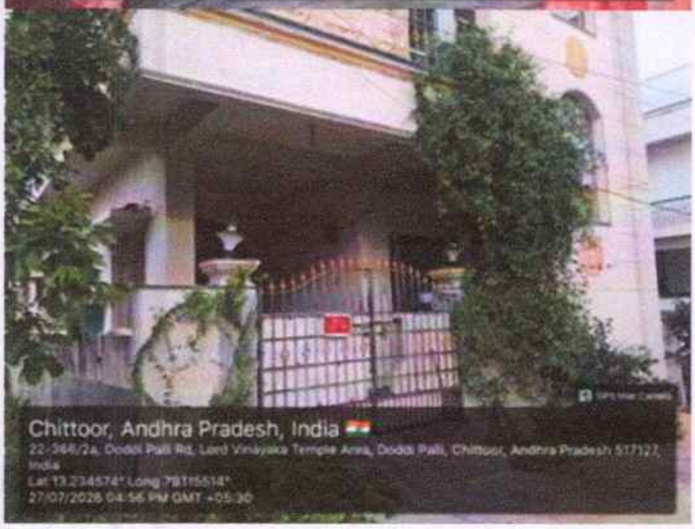
	I	Date of purchase of immovable property	
	II	Purchase Price of immovable property	
	III	Book value of immovable Property(SRO value)	**₹ 75,29,000.00**
	IV	**Realizable Value of immovable property**	**₹ 63,20,000.00**
	V	**Distress Sale Value of immovable property**	**₹ 55,76,000.00**
	VI	Guideline Value (value as per Circle Rates), if applicable, in the area Where Immovable property is situated	**₹ 75,29,000.00**

Place : CHITTOOR.
Date : 27.07.2026.

Enclosures : Photographs and GPS Map

Signature
(Name and Official seal of the Valuer)
D.S. MAHENDRA PRASAD
B.E.,(Civil).,M.L.E.,
Approved Valuer for
PUNJAB NATIONAL BANK
 # 3-662, Greamspet, CHITTOOR-517 002. (A.P.)

PHOTOS



Place : CHITTOOR.
Date : 27.07.2026.

Signature
(Name and Official seal of the Valuer)

D.S. MAHENDRA PRASAD
B.E.,(Civil).,M.L.E.,
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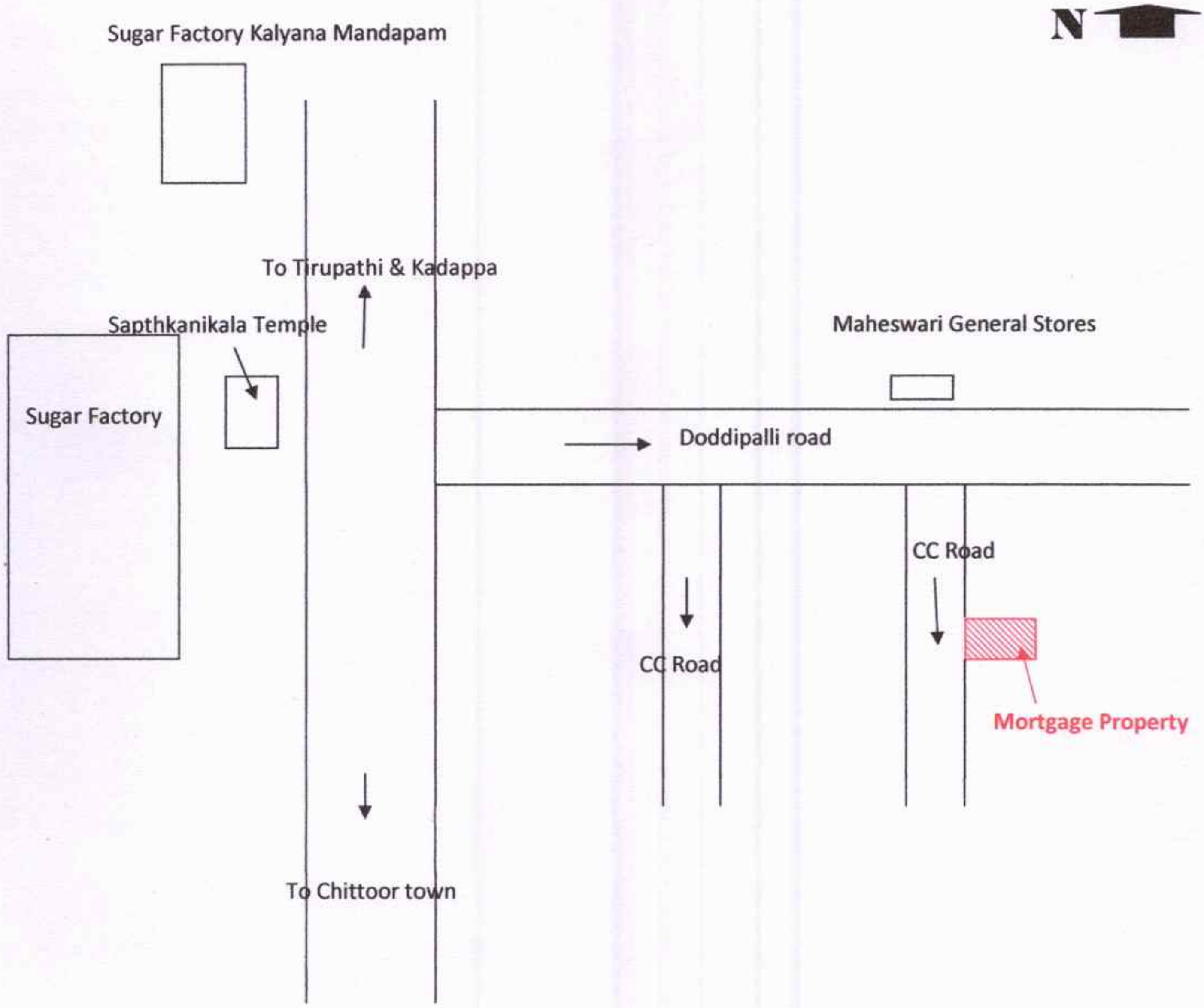
ROUTE MAP NOT TO SCALE



Place : CHITTOOR.
Date : 27.07.2026.

Signature
(Name and Official seal of the Valuer)

D.S. MAHENDRA PRASAD
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3-662, Greamspet, CHITTOOR-517 002. (A.P.)

ANNEXURE - V

DECLARATION FROM VALUERS

I hereby declare that

a. The information furnished in my valuation report dated 27.07.2026 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 in the property valued.

c. I have personally inspected the property on 27.07.2026. 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 and 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.

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. That the Bank reserves the right to take appropriate legal action including dis-empanelment and filing/ lodging/ reporting complaint to IBA/ any professional body in case my/our services are found to be negligent or deficient or found to be having facilitated willful default by the borrower, or where any willful negligence/ malpractice on my/our part is found to be a causative factor for fraud.

l. Further, I hereby provide the following information

Sl. No.	Particulars	Valuer comment
1.	Background information of the asset being valued.	It is self acquired property, residential building existing in ground floor.
2.	Purpose of valuation & Appointing authority	To determine the fair market value and distress value. The Branch Manager, Kavali Branch, Nellore Dt
3.	Identity of the valuer and any other experts involved in the valuation.	No
4.	Disclosure of valuer interest or conflict, if any	No direct or indirect interest in the valuation of the property.
5.	Date of appointment, valuation date and date of report	Date of appointment: 27.07.2026. Valuation date: 27.07.2026. Date of report: 27.07.2026.
6.	Inspections and/or investigations undertaken.	With surrounding property owners
7.	Nature and sources of the information used or relied upon.	Surround land owners and document writers at the SRO office & Google Maps.
8.	Procedures adopted in carrying out the valuation and valuation standards followed.	Land and building (Land as per market approach and building cost approach) As per IVS 105

D.S. MAHENDRA PRASAD CHITTOOR VALUER

9.	Restrictions on use of the report, if any	1. The purpose of the report is to estimate the present market value. The report is not to be referred if the purpose is anything else. 2. This report is issued to Punjab National Bank. This report is not to be referred to anybody including the owner for any of his other purpose. 3. The bank is requested to accept only the original copy of the valuation report and not any Xerox copy or duplicate copy or true copy. 4. Value varies with purpose. It is a function of place, purpose and date. This certified value holds good as on the date of valuation and for the specific, purpose mentioned in the report. 5. The site extent & plinth area mentioned in this report are true and it is the responsibility of the bank to verify this extent with reference to the mentioned in the latest legal opinion. 6. The publication of this report without the written consent of this valuer is prohibited.
10.	Major factors that were taken into account during the valuation	It is located adjacent layout to Chittoor – Kurnool NH road nearer to all amenities.
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.	Yes, I agree the responsibility to the market value assessed by me in this report. Caveats, limitations of this report to be considered as per legal opinion.

Place : CHITTOOR
Date : 27.07.2026.

Signature

(Name and Official seal of the Valuer)

D.S. MAHENDRA PRASAD
B.E.,(Civil).,M.L.E.,
Approved Valuer for
PUNJAB NATIONAL BANK
3-662, Greamspet, CHITTOOR-517 002. (A.P.)

Appendix-VI

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 endeavor to ensure that he/it provides true and adequate information and shall not misrepresents 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 areas on able person to take a view on the appropriateness of his/its decisions and actions.

D.S. MAHENDRA PRASAD CHITTOOR ★ VALUER ★

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 valuer's 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 valuer's 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.—Forthepurposesofthiscodetheterm 'relative 'shallhavethesamemeaningas defined in clause (77) of Section 2 of the Companies Act, 2013 (18of 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 organization discredits the profession.

Date: Chittoor
Place: 27.07.2026.

Signature
(Name of the Approved Valuer and Seal of the Firm/Company)

D.S. MAHENDRA PRASAD
B.E.,(Civil).,M.L.E.,
Approved Valuer for
PUNJAB NATIONAL BANK
3-662, Greamspet, CHITTOOR-517 002. (A.P.)

Chittoor Municipal Corporation

RECEIPT

Receipt No. : Date :	01/2025-26/44859 27-01-2026 06:49:20	Purpose :	Property Tax
Payee Details Name & Address :	Shaik Neelufar Begum 22-366/2a, Theja Nagar, Revenue Ward No 22, Chittoor	Assessment No. :	1008030958
		Period :	Paid From 01-04-2024 to 31-03-2025(Partially)
Place of Payment :	SYSTEM		

Amount Payable

Arrears	Current	Interest	Rebate	Total
8549.00	11206.00	3119.00	0.00	22874.00

Payment Mode

Mode	Cheque / DD / Bank Challan / Online Transaction Number & Date	Bank Name & Branch
online	Transaction No: 90192295382025 Dated: 27-01-2026	NA

Payment Details

Amount Paid (Rs.)						
Arrears	Current	Interest	Cheque Bounce Penalty	Rebate / Waiver	Advance	Total
7777.00	0.00	2223.00	0.00	0.00	0.00	10000.00
Balance						
772.00	11206.00	896.00	0.00	0.00	0.00	12874.00

Amount Paid (in words): Rupees Ten Thousand Only

This is a computer generated receipt, signature is not required.

'Asking Bribe? Call 14400'

'ఎవరైనా లంచం అడిగిన అవినీతికి పాలుపడిన టోల్ ఫ్రీ నెంబర్ **14400** కు ఫిర్యాదు చేయండి'.

REGISTRATION & STAMPS DEPARTMENT
GOVERNMENT OF ANDHRA PRADESH

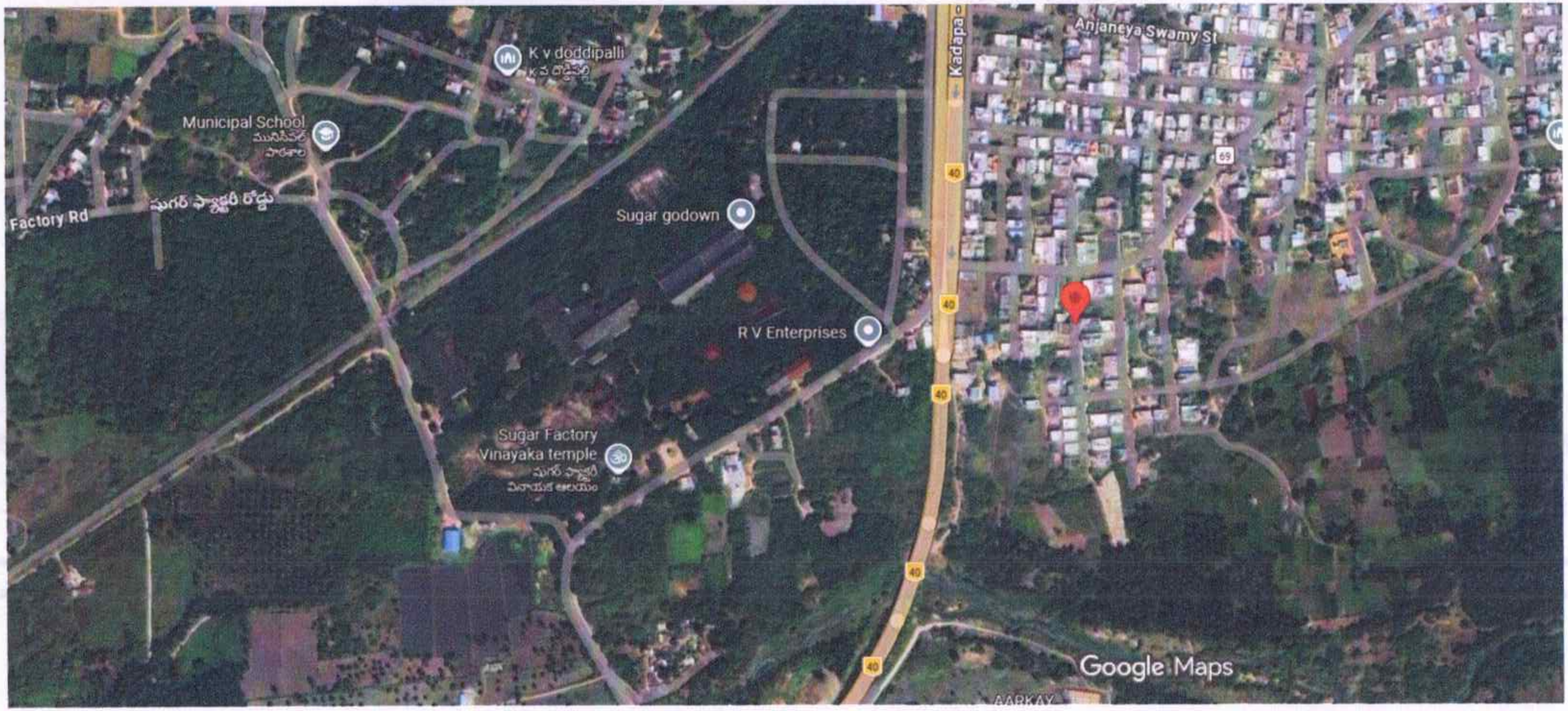
Ward No	Block No	Bl-Ward No	Bl-Block No	Locality/Door No	Unit Rate	Ground Floor	First Floor	Other Floor	Classification
22	22	-	-	BALAJI FLOUR MILL CHITTOOR CORPORATION	29900	3300	3300	3400	Comm
22	22	-	-	C K PALLE ROAD CHITTOOR CORPORATION	8000	2100	2100	2200	Resid
22	22	-	-	C K PALLESEG -I CHITTOOR CORPORATION	8000	2100	2100	2200	Residential
22	22	-	-	CHENGALRAYA MITTA CHITTOOR CORPORATION	8000	2100	2100	2200	Residential
22	22	-	-	CKPALLE SEG II	29900	3300	3300	3400	Commercial
22	22	-	-	FCI GODOWN CHITTOOR CORPORATION	8000	2100	2100	2200	Residential
22	22	-	-	JUICE FACTORY CHITTOOR CORPORATION	8000	2100	2100	2200	Residential
22	22	-	-	KATTAMANCH ROAD SEG -II CHITTOOR CORPORATION	8000	2100	2100	2200	Residential
22	22	-	-	KATTAMANCHI MARKET YARD CTR CORPORATION	14000	2500	2500	2600	Commercial
22	22	-	-	KATTAMANCHI ROAD CTR CORPORATION	14000	2500	2500	2600	Commercial
22	22	-	-	KUMAR NAGAR COLONY CHITTOOR CORPORATION	8000	2100	2100	2200	Residential
22	22	-	-	MORIGANIPALLE ROADCHITTOOR CORPORATION	8700	2100	2100	2200	Residential
22	22	-	-	NUTRINE FACTORY CHITTOOR CORPORATION	29900	3300	3300	3400	Commercial

D.S. MAHENDRA PRASAD CHITTOOR ★ VALUER ★

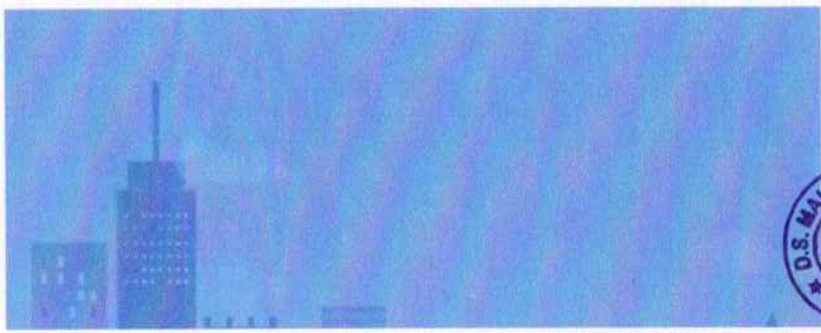
SRO rates online extract

Google Maps

13°14'04.4"N 79°06'55.9"E



Imagery ©2026 Airbus, CNES / Airbus, Maxar Technologies, Map data ©2026 100 m



D.S. MAHENDRA PRASAD CHITTOOR VALUER

Google Map location extract

D.S.MAHENDRA PRASAD, B.E., R.V,
CONSULTANT ENGINEER & APPROVED VALUER
Registered Valuer for Income Tax Dept., IBBI & Banks
Reg. No. 09/2023-24 U/s 34AB of WT. Act 1957.
IBBI/RV/02/2025/15989, IOVRVF/M/L&B/13852.

Cell : 9440216839, 8919450969
3-662 S.S.Temple Street,
Greamspet,CHITTOOR – 517 002 (AP)
email : mahendraduddi@gmail.com

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Chittoor.
27.07.2026

To,
The Branch Manager,
Punjab National Bank,
KAVALI – 524 201,
Nellore Dt. (AP)

BILL

Sl.No.	Description of work	Fees in Rs.
1.	Towards Valuation Report fees of Immovable property of **Smt. SHAIK NEELFAR BEGUM,** W/o Shail Zilani Basha, D.No. 22-366/2A, Teja Nagar, , Kotrakona road, Doddipalli, Chittoor Municipal Corporation, Chittoor – 517 001 AP	**₹ 4,000/-**
	Rupees Four thousands only	

Sir,

The fees may kindly be remitted in my S.B.A/c No. **1104010089256** of Punjab National Bank.

Yours Sincerely,

D.S. MAHENDRA PRASAD,
B.E.,(Civil).,M.L.E.,
Approved Valuer for
PUNJAB NATIONAL BANK
3-662, Greamspet, CHITTOOR-517 002. (A.P.)