

# GOGIA CAPITAL GROWTH LIMITED

(Formerly known as Gogia Capital Services Limited)

Regd. Off: B 4/51, third floor, Safdarjung Enclave, Delhi-110029

CIN: L74899DL1994PLC059674

Email: [Compliance@gogiacap.com](mailto:Compliance@gogiacap.com) Phone No. 01149418870

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Dated: 13 January 2026

The Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

**Scrip Code: 531600**

**Subject: Disclosure of Material Related Party Transaction under Regulation 23 and Regulation 30 of SEBI (LODR) Regulations, 2015**

Pursuant to Regulation 23 and Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Audit Committee and the Board of Directors of the Company have approved in their meetings held on 13<sup>th</sup> January 2026, a material related party transaction involving the sale of immovable property situated at B-4/51, Entire Basement Floor and Entire Ground Floor, Safdarjung Enclave, New Delhi – 110029 to Mr. Ankur Gogia (DIN 05186598), Director of the Company, for a consideration of ₹5,05,00,000 (Rupees Five Crore Five Lakh only).

The transaction is proposed to be undertaken on an **arm's length basis at fair market value**, based on the **independent valuation report dated 10 January 2026**, issued by a **registered valuer (Name of Valuer: Nanak Chand Gupta and Registration No.: CATEGORY I/597/166/2010-11)**, which was **placed before and considered by the Board of Directors**. The said transaction is subject to the approval of the shareholders of the Company by way of a **Special Resolution**, in accordance with **Section 180(1)(a) and 188 of the Companies Act, 2013 and Regulation 23** of SEBI (LODR) Regulations, 2015. The related party and entities forming part of the promoter/promoter group shall abstain from voting on the said resolution.

The details of the said related party transaction, as required under applicable SEBI circulars and SEBI (LODR) Regulations, will be provided in the notice of the general meeting and are also enclosed herewith as **Annexure A and Valuation Report** for your information and records.

This disclosure is being made for your information and for compliance with the SEBI (LODR) Regulations, 2015.

Thanking you,

**For Gogia Capital Growth Limited**

Bharti Rana  
Company Secretary, Compliance Officer & CFO

**Encl: as above.**

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## Annexure A – Details of Material Related Party Transaction

Particulars	Details
<b>Name of Related Party</b>	Mr. Ankur Gogia
<b>Relationship with the Company</b>	Director; Related Party under Section 2(76) of Companies Act & Reg. 2(1)(zb) of SEBI LODR
<b>Nature of Transaction</b>	Sale of immovable property
<b>Description of Property</b>	B-4/51, Entire Basement Floor and Entire Ground Floor, Safdarjung Enclave, New Delhi – 110029
<b>Transaction Value</b>	₹5,05,00,000
<b>Whether Arm's Length</b>	Yes
<b>Basis of Arm's Length / FMV</b>	Independent Registered Valuer's Report
<b>Audit Committee Approval Date</b>	13/01/2026
<b>Board Approval Date</b>	13/01/2026
<b>Shareholder Approval Required</b>	Yes – Special Resolution
<b>Whether Related Party Will Vote</b>	No (will abstain)
<b>Materiality Threshold Triggered</b>	Yes – exceeds 10% of annual consolidated turnover
<b>Any Other Information</b>	Transaction to be executed post shareholder approval



Ph. : 9560245851  
9315949975

# NANAK CHAND GUPTA

GOVT. APPROVED VALUERS & CHARTERED CIVIL ENGINEER

(REGN. NO. : CATEGORY 1/597/166/2010-11)

(IBBI REGISTERED VALUER (L&B), REGN. NO. IBBI/RV/02/2019/11239)

H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

Ref.: 1973/2026

Date: 10/01/2026

TO WHOM IT MAY CONCERN

Nanak Chand Gupta  
Plot No. 46, Sector-3, KarunaKunj,  
Dwarka, New Delhi-110078  
Phone : 011-41538230,  
Mob. : 09560245851

## VALUATION REPORT (IN RESPECT OF LAND/SITE AND BUILDING)

Pursuant to the request from Shri Ankur Gogia the Built up Free Hold Residential Property Bearing Mpl. No. B-4/51( Plot No. 51 & Block-B-4), Entire Basement Floor & Entire Ground Floor, Without roof/ terrace rights, Built on land area measuring 418.05 Sq. Mt. or 500 Sq. Yds., Situated in the lay-out plan of Safdarjung Development Residential Scheme, Now the Residential Colony is known as Safdarjung Enclave, New Delhi-110029 which is owned by M/s Gogia Capital Growth Limited was inspected on 10/01/2026 in the presence of Company representative Shri Ankur Gogia for the purpose of valuation of Official and Internal Documentation. The following documents were produced before me for scrutiny:

1. Copy of Conveyance Deed dated 11/03/1996, duly registered as Document No.1680, in Additional Book No.1, Volume No.643, on Pages 181 to 183, on 11/03/1996, in the office of the Sub-Registrar-VII, Vikas Sadan, INA, New Delhi.
2. Copy of Sanctioned Building Plan Vide File No. 138/B/HQ/2004, Dated 05/03/2004 from MCD, Delhi.
3. Copy of Letter of M/s Gogia Capital Growth Pvt. Ltd, Dated 10/01/2026 for conducting valuation.

Based upon the actual observations and also the particulars provided to me detailed valuation report has been prepared and furnished in the following Part I & II. After giving careful consideration to the various important factors like the specification, present condition, age, future life, replacement cost, depreciation, potential for market ability etc., I am of the opinion that:

1) The Fair market value of the property : Rs. 5,05,00,000/-

It is declared that:

- (i) I have inspected the property on 10/01/2026.
- (ii) I have no direct or indirect interest in the property valued.
- (iii) Further the information and other details given above/ in the Annexure are true to the best of my knowledge and belief.
- (iv) The Valuation has been made of the right property as mentioned in the documents. We never shown original documents of property and do not know regarding legality.
- (v) This valuation report is purely an opinion and is based upon sever assumptions. This has no legal or contractual obligation on our part.
- (vi) Valuation of assets differ from time to time/purpose of valuation and all subject to change of circumstances, Govt. policies and market trend. The valuation does not bind us with sale/realization of the assets valued. This valuation report is not for any court and Bank Purpose and Valuation has been prepared for the Official and Internal Documentation Purpose on the basis of Delhi Govt. guidelines Rates.
- (vii) We do not conduct any test regarding structural safety of the building.
- (viii) We have not seen the original documents of the property.
- (ix) Ownership of the property has been considered on the basis of letter mailed by M/s Gogia Capital Growth Limited

Station: New Delhi

Date: 10/01/2026

The report is not to be referred if the purpose is different other than mentioned



Signature of Valuer with Seal



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## Profile of the Company:

### GOGIA CAPITAL GROWTH LTD. (GCGL)

#### Background and History:

GCGL has achieved significant milestones throughout its history, reflecting its commitment to excellence and innovation:

1995

Founded with NSE Membership

1996

Initial Public Offer and shares listed on recognized stock exchanges

1997

Became Depository Participant of NSDL

1999

First Broker to start online trading on the Internet in India

2000

Became Clearing and Trading Member of NSE in F & O Segment

2002

Started Commodities Broking

2003

Became Member of NCDEX and MCX

2004

Became Member of BSE

2005

Became Portfolio Manager

2007

Opened office in Dubai

2008

Became Clearing and Trading Member of BSE in F & O Segment

2010

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Became Clearing and Trading Member of MCX-SX in Currency Derivative Segment

2011

Started full-fledged Algo Trading with the highest speed using International Software

2012

Started Market Making in NSE, BSE, and MCX-SX

2013

Became Clearing & Trading Member of MCX-SX in Equity & Derivative Segment;

2017

Incorporated a company in Gift City and became a clearing member of INDIA INX & NSE IFSC, started market making in various products

2019

Became a clearing member of ICEX and started market making in various products.

2021

Started providing ALGO trading to FPIs with various strategies

2023

Started an online trading app providing seamless online trading to various resident and non-resident clients.

GCGL provides stock broking services to individuals, HNIs, corporates, NRIs, and FPIs, earning commission from its main sources. Additionally, the company engages in arbitrage with algo strategies, ensuring profitability without the risk of loss.

## Method used for Valuation:

Land and building Method has been used for the valuation, the rate of land & Building has been verified from the Delhi Govt. Guideline rates at present applicable in Delhi. The Safdarjung Enclave is coming under Category-B.



*Handwritten signature of N. C. Gupta*

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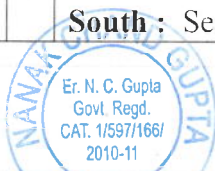
Date: 10/01/2026

## FORMAT OF VALUATION REPORT

(to be used for all properties of value above Rs. 5 crores)

Purpose for which the valuation is made	For Official and Internal Documentation
Name of Company (for which valuation report is sought)	GOGIA CAPITAL GROWTH LTD. (GCGL)
<b>1. Introduction</b>	
a) Name of Property Owner (with address & phone nos.)	: M/s Gogia Capital Growth Limited
b) Purpose of Valuation	: For Official and Internal Documentation
c) Date of Inspection of Property	: 10/01/2026
d) Date of Valuation Report	: 10/01/2026
e) Name of the Developer of Property (in case of developer built properties)	: Not Applicable
<b>2. Physical Characteristics of the Property</b>	
<b>a) Location of the Property</b>	
i. Nearby landmark	: Near Bada Gurudwara
ii. Postal Address of the Property	: Built up Free Hold Residential Property Bearing Mpl. No. B-4/51( Plot No. 51 & Block-B-4), Entire Basement Floor & Entire Ground Floor, Without roof/ terrace rights, Built on land area measuring 418.05 Sq. Mt. or 500 Sq. Yds., Situated in the lay-out plan of Safdarjung Development Residential Scheme, Now the Residential Colony is known as Safdarjung Enclave, New Delhi-110029
iii. Area of the plot/land (supported by a plan)	: 418.05 Sq. Mt. or 500 Sq. Yds.
iv. Type of Land: Solid, Rocky, Marsh land, reclaimed land, Water-logged, Land locked	: Residential
v. Independent access/approach to the property etc.	: Approach from Main Road
vi. Google Map Location of the Property with a neighborhood layout map	: Attached
vii. Details of roads abutting the property	: 80 ft. wide road
viii. Description of adjoining property	: <b>North</b> : 80 ft. wide road <b>South</b> : Service Road (15' wide)

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			<b>East</b> : Plot No.B-4/52 <b>West</b> : Plot No.B-4/50
ix.	Plot No. Survey No.	:	Property Bearing Mpl. No. B-4/51( Plot No. 51 & Block-B-4), Entire Basement Floor & Entire Ground Floor
x.	Ward/Village/Taluka	:	-
xi.	Sub-Registry/Block	:	B-4
xii.	District	:	New Delhi
xiii.	Any other aspect	:	No
b)	Plinth Area, Carpet Area, and saleable are to be mentioned separately and clarified	:	<b>B+GF</b> = 501.66 Sq. Mt.
c)	<b>Dimension of the Plot</b> <b>North</b> – As per site plan <b>South</b> – As per site plan <b>East</b> – As per site plan <b>West</b> - As per site plan	<b>As per Sale Deed</b> <b>North</b> – As per site plan <b>South</b> - As per site plan <b>East</b> – As per site plan <b>West</b> – As per site plan	<b>Actual Area of land is</b>  418.05 Sq. Mt. or 500 Sq. Yds.
d)	<b>Brief description of the property</b>	It is a B+GF+3 Storied RCC Framed Structure.	
<b>3. Town Planning parameters</b>			
a)	i) Master Plan provision related to property in terms of land use	:	Residential
	ii) FAR – Floor Area Rise/FSI-Floor Space Index permitted & consumed	:	As per MCD Norms
	iii) Ground coverage	:	As per MCD Norms
	iv) Comment on whether OC-Occupancy Certificate has been issued or not	:	Not Issued
	v) Comment on unauthorized constructions if any	:	Not Applicable
	vi) Transferability of developmental rights if any, Building by-laws provision as applicable to the property viz. setbacks, height restriction etc.	:	Not Applicable

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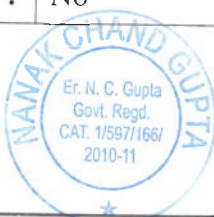
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	vii) Planning area/zone	:	Copy of Sanctioned Building Plan Vide File No. 138/B/HQ/2004, Dated 05/03/2004 from MCD, Delhi
	viii) Developmental controls	:	MCD
	ix) Zoning regulations	:	MCD
	x) Comment on the surrounding land uses and adjoining properties in terms of uses	:	Residential
	xi) Comment on demolition proceedings if any	:	No Comment
	xii) Comment on compounding/regularization proceedings	:	No
	xiii) Any other Aspect	:	Good from all aspects
<b>4. Document Details and Legal Aspects of Property</b>			
a)	Ownership Documents	:	1. Copy of Conveyance Deed dated 11/03/1996, duly registered as Document No.1680, in Additional Book No.1, Volume No.643, on Pages 181 to 183, on 11/03/1996, in the office of the Sub-Registrar-VII, Vikas Sadan, INA, New Delhi. 2. Copy of Sanctioned Building Plan Vide File No. 138/B/HQ/2004, Dated 05/03/2004 from MCD, Delhi. 3. Copy of Letter of M/s Gogia Capital Growth Pvt. Ltd, Dated 10/01/2026 for conducting valuation.
b)	Name of the Owner/s	:	M/s Gogia Capital Growth Limited
c)	Ordinary status of freehold or leasehold including restrictions on transfer	:	Free Hold
d)	Agreement of easement if any	:	No
e)	Notification of acquisition if any	:	N/A
f)	Notification of road widening if any	:	No
g)	Heritage restriction, if any	:	No

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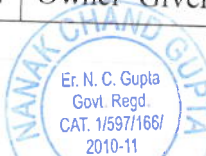
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h)	Comment on transferability of the property ownership	:	Legal Counsel to advise
i)	Comment on existing mortgages /charges /encumbrances on the property, if any	:	Details with the owner/ Co.
j)	Comment on whether the owners of the property have issued any guarantee (personal or corporate) as the case may be	:	Details with the owner/ Co.
k)	Building plan sanction	:	Copy of Sanctioned Building Plan Vide File No. 138/B/HQ/2004, Dated 05/03/2004 from MCD, Delhi
	Authority approving the plan	:	MCD
	Name of the office of the Authority	:	MCD
	Any violation from the approved Building Plan	:	No
l)	Whether Property is Agricultural Land if yes, any conversion is contemplated	:	No
m)	Whether the property is SARFAESI compliant	:	Yes
n)	a. All legal documents, receipts related to electricity, Water tax, Municipal tax and other building taxes to be Verified and copies as applicable to be enclosed with the Report.	:	Details with the owner/ Co.
	b. Observation on Dispute or Dues if any is payment of bills/taxes to be reported.	:	Legal Counsel to advise
o)	Whether entire piece of land on which the unit is set up / property is situated has been mortgaged or to be mortgaged.	:	Yes
p)	Qualification in TIR/mitigation suggested if any	:	-----
q)	Any other aspect	:	-----
<b>5. Economic Aspects of the Property</b>			
a)	i. Reasonable letting value	:	Details with the owner/ Company
b)	ii. If property is occupied by tenant	:	Owner Given on rent for commercial use

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	- Number of tenants	:	Details with the owner/ Co.
	- Since how long (tenant- wise)	:	Details with the owner/ Co.
	- Status of tenancy right	:	Details with the owner/ Co.
	- Rent received per month (tenant-wise) with a comparison of existing market rent	:	Details with the owner/Co.
	i. Taxes and other outings		Details with the owner/ Co.
	ii. Property Insurance	:	Property is to be insured
	iii. Monthly maintenance charges	:	Details with the owner/ Co.
	iv. Security charges	:	Details with the owner/ Co.
	v. Any other aspect	:	-----
<b>6. Socio-cultural Aspects of the Property</b>			
a)	Descriptive account of the location of the property in Terms of social structure of the area, population, social Stratification, regional origin, economic level, location of slums, squatter settlements nearby, etc.		It is situated at prime location at Safdarjung Enclave
b)	Whether property belongs to social infrastructure like hospital, school, old age homes etc.	:	No
<b>7. Functional and Utilitarian Aspects of the Property</b>			
a)	<b>Description of the functionality and utility of the property in terms of:</b>	:	
	i. Space allocation	:	Mentioned in the layout plan
	ii. Storage Spaces	:	Mentioned in the layout plan
	iii. Utility space provided within the building	:	Mentioned in the layout plan
	iv. Car Parking facility	:	Mentioned in the layout plan
	v. Balconies, etc.	:	Mentioned in the layout plan
b)	Any other aspect	:	-----
<b>8. Infrastructure Availability</b>			
a)	Description of aqua infrastructure availability in terms of	:	
	i. Water supply	:	Exist

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	ii. Sewerage/sanitation System Underground or Open	Exist
	iii. Storm water drainage	Exist
b)	Description of other physical infrastructure facilities viz.	
	i. Solid waste management	Not Applicable
	ii. Electricity	Available
	iii. Road and public transport connectivity	Available
	iv. Availability of other public utilities nearby	Available
c)	Social infrastructure in terms of	
	i. School	Available
	ii. Medical facilities	Available
	iii. Recreational facility in terms of parks and open space	Available

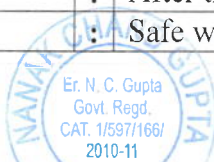
## 9. Marketability of the Property

a)	Marketability of the Property in terms of	
	i. Locational attributes	: Good
	ii. Scarcity	: No
	iii. Demand and supply of the kind of subject property	: Available
	iv. Comparable sale prices in the locality	: Similar to Fair Market Value
b)	Any other aspect which has relevance on the value or Marketability of the property	: It is situated at prime location at Safdarjung Enclave

## 10. Engineering and Technology Aspects of the Property

a)	Type of construction	: RCC Framed Structure
b)	Material & technology used	: RCC
c)	Specifications	: Superior
d)	Maintenance issues	: Maintenance not required
e)	Age of the building	: 20 Years in built in 2006
f)	Total life of the building	: 60 Years (Total assumed life 80 Years)
g)	Extent of deterioration,	: After the life of the building
h)	Structural safety	: Safe within life span

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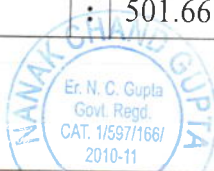
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i)	Protection against natural disaster viz. earthquakes,	:	Not Available
j)	Visible damage in the building	:	Not Available
k)	System of air-conditioning	:	Available
m)	Provision of fire fighting	:	Not Available
<b>11. Environmental Factors</b>			
a)	Use of environment friendly building materials, Green	:	Yes
b)	Provision of rain water harvesting	:	Yes
c)	Use of solar heating and lightening systems, etc.,	:	Not Available
d)	Presence of environmental pollution in the vicinity of	:	No
<b>12. Architectural and aesthetic quality of the Property</b>			
a)	Descriptive account on whether the building is modern, Old fashioned, plan looking or decorative, heritage Value, presence of landscape elements etc.	:	B+ GF+3 Storied, RCC Framed Structure.
<b>13. Valuation</b>			
a)	Methodology of valuation – Procedures adopted for arriving at the valuation. Valuers may consider various approaches and state explicitly the reason for adopting particular approach and assumptions made, basis adopted with supporting data, comparable sales, and reconciliation of various factors on which final value judgement is arrived at.	:	Land & Building Method adopted for Valuation
b)	Guideline Rate obtained from Registrar's office/state Govt. Gazette/ Income Tax Notification : Delhi	:	Rs. 2,45,520/- Per Sq. Mt. As per Circle Rates
c)	<b>SUMMARY OF VALUATION</b>		
	<b>Land Share = 40% of 418.05 Sq. Mt. = 167.22 Sq. Mt.</b>		
i.	<b>Guideline Value/Circle Rate Value</b>		
	<b>Land :</b>	:	167.22 Sq. Mt. x Rs. 2,45,520/- Per Sq. Mt. = <b>Rs. 4,10,55,854/-</b>
	<b>Building:</b>	:	501.66 Sq. Mt. x Rs. 17,400/- Per Sq. Mt. = <b>Rs.</b>

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	87,28,884/-
For Lift etc.	Rs. 5,00,000/-
For Boundary Wall, Gate, External Development etc.	Rs. 2,00,000/-
Total Estimated Cost on Circle Rate	: Rs. 5,04,84,738 /- Say Rs. 5,05,00,000/-

## 14. Declaration

I hereby declare that:

- The information provided is true and correct to the best of my knowledge and belief.
- The analysis and conclusions are limited by the reported assumptions and conditions.
- I have read the Handbook on Policy, Standard and Procedures for Real Estate Valuation by Banks and HFIs in India. 2011, issued by IBA and NHB, fully understood the provisions of the same and followed the provisions of the same to the best of my ability and this report is in conformity to the Standards of Reporting enshrined in the above Handbook. The Valuation is not valid for calculation of stamp Duty and registration of sale deed at any date and not responsible for the ownership of the property.
- I have no direct or indirect interest in the above property valued.
- I/ my authorized representative by the name of Shri Nanak Chand Gupta who is also a 'valuer', has inspected the subject property on **10/01/2026**
- I am a registered Valuer under Section 34AB of Wealth Tax Act, 1957, Category-I for valuing property up to any amount.
- I am an approved Valuer under SARFAESI ACT-2002 and am approved by the Bank.
- I have not been depanelled or removed from any Bank/Financial Institution/Government Organization at any point of time in the past.

Name and Address of the Valuer

Nank Chand Gupta

H. No. 46, Karuna Kunj, Sector-3,  
Dwarka, New Delhi-110078

Name of Valuer association of which I am a bonafide member in good

Standing : Institutions of Valuers Vide No. F : 20084

Wealth Tax Registration No. Category 1/597/166/2010-11

Signature of the Valuer

Date : 10/01/2026

Tel No : 011-41538230

Mobile No. : 9560245851

Email Id. : nanakcgupta@yahoo.co.in

## 15. Enclosures

The report is not to be referred if the purpose  
is different other than mentioned



*[Handwritten signature]*



Ph. : 9560245851  
9315949975

# NANAK CHAND GUPTA

GOVT. APPROVED VALUERS & CHARTERED CIVIL ENGINEER

(REGN. NO. : CATEGORY 1/597/166/2010-11)

(IBBI REGISTERED VALUER (L&B), REGN. NO. IBBI/RV/02/2019/11239)

H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

Ref.: 1973/2026

Date: 10/01/2026

a)	Layout plan sketch of the area in which the property is Located with latitude and longitude	:	Attached Latitude : 28.565389, Longitude : 77.196694
b)	Building Plan	:	Copy of Sanctioned Building Plan Vide File No. 138/B/HQ/2004, Dated 05/03/2004 from MCD, Delhi
c)	Floor Plan	:	Details with the owner
d)	Photograph of the property (including geo-stamping with date) And owner (in case of housing loans, if borrower is available) Including a "Selfie" of the valuer at the site	:	Photograph of the site are enclosed along with photograph of the borrower's representative
e)	Certified copy of the approved / sanctioned plan wherever applicable from the concerned office	:	Copy of Sanctioned Building Plan Vide File No. 138/B/HQ/2004, Dated 05/03/2004 from MCD, Delhi
f)	Google Map location of the property, Longitude/Latitude and co-ordinates of the property.	:	Attached
g)	Any other relevant documents/ extracts	:	Location Map Attached

Place: New Delhi

Date: 10/01/2026

Signature and seal of Registered Valuer  
on the Bank's Panel



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# NANAK CHAND GUPTA

GOVT. APPROVED VALUERS & CHARTERED CIVIL ENGINEER

(REGN. NO. : CATEGORY 1/597/166/2010-11)

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H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

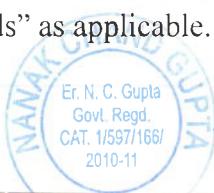
Ref.: 1973/2026

Date: 10/01/2026

## Format of undertaking to be submitted by individuals/proprietor/partners/directors DECLARATION-CUM-UNDERTAKING

1. Nanak Chand Gupta S/o Late Shri Jai Narain Gupta do hereby solemnly affirm and state that:
  - a. I am citizen of India.
  - b. I will not undertake valuation of any assets in which I have a direct or indirect interest of become so interested at any time during a period of three years prior to my appointment as valuer of three years after the valuation of assets was conducted by me.
  - c. The information furnished in my valuation report dated 10/01/2026 is true and correct to the best of my knowledge and belief and I have made an impartial and true valuation of the property.
  - d. I have personally inspected the property on 10/01/2026. The work is not sub-contracted to any other valuer and carried out by myself.
  - e. valuation report is submitted in the format as prescribed by the bank.
  - f. I have not been depanelled delisted by any other bank and in case any such depanelment by other banks during my empanelment with you. I will inform you within 3 days of such depanelment.
  - g. I have not been removed dismissed from service/employment earlier.
  - h. I have not been convicted of any offence and sentenced to a term of imprisonment.
  - i. I have not been found guilty of misconduct in professional capacity.
  - j. I have not been declared to be unsound mind.
  - k. I am not an undischarged bankrupt or has not applied to be adjudicated as a bankrupt.
  - l. I am not an undischarged insolvent.
  - m. I have not been levied a penalty under section 271J of Income-tax Act 1961 (43 of 1961) and time limit for filling appeal before Commissioner of Income-tax(Appeals) or Income-tax Appellate Tribunal and five years have not elapsed after levy of such penalty.
  - n. I have not been convicted of an offence connected with any proceeding under the income Tax Act 1961. Wealth Tax Act 1957 or Gift Tax Act 1958 and
  - o. My PAN Card number number as applicable is AEVPG5850R
  - p. I undertake to keep you informed of any events of happenings which would make me ineligible for empanelment as a valuer.
  - q. I have not concealed or suppressed any material information, facts and records and I have made a complete and full disclosure.
  - r. 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.
  - s. 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.

The report is not to be referred if the purpose  
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# NANAK CHAND GUPTA

GOVT. APPROVED VALUERS & CHARTERED CIVIL ENGINEER

(REGN. NO. : CATEGORY 1/597/166/2010-11)

(IBBI REGISTERED VALUER (L&B), REGN. NO. IBBI/RV/02/2019/11239)

H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

Ref.: 1973/2026

Date: 10/01/2026

- t. I abide by the Model Code of Conduct for empanelment of valuer in the Bank. (Annexure V-A signed copy of same to be taken and kept along with this declaration)
- u. I am registered under Section 34 AB of the Wealth Tax Act, 1957
- v. I am valuer registered with Insolvency & Bankruptcy Board of India (IBBI)
- w. My CIBIL Score and credit worthiness is not Bank's guidelines.
- x. I am the proprietor of the firm/company, who is competent to sign this valuation report.
- y. I will undertake the valuation work on receipt of Letter of Engagement generated from the system (i.e. LLMS/LOS) only, Valuations are also under taken without receipt of Letter of Engagement from the Banks.
- z. Further, I hereby provide the following information.

S.No.	Particulars	Valuer Comment
1	Background information of the asset being valued.	Mentioned on page-1
2	Purpose of valuation and appointing authority	Mentioned on page-1
3	Identity of the valuer and any other experts involved in the valuation.	Mentioned on page-1
4	Disclosure of valuer interest or conflict, if any	Mentioned on page-2
5	Date of appointment, valuation date and date of report.	Mentioned on page-1
6	Inspections and/or investigations undertaken	Mentioned on page-1
7	Nature and sources of the information used or relied upon	Mentioned on page-1, 9 & 10
8	Procedures adopted in carrying out the valuation and valuation standards followed	Mentioned on page-9
9	Restrictions on use of the report, if any	Mentioned on page-10
10	Major factors that were taken into account during the valuation	Mentioned on page-1
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.	Mentioned in the Valuation Report

Place: New Delhi  
Date: 10/01/2026

Signature and seal of Registered Valuer  
on the Bank's Panel

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# NANAK CHAND GUPTA

GOVT. APPROVED VALUERS & CHARTERED CIVIL ENGINEER

(REGN. NO. : CATEGORY 1/597/166/2010-11)

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H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

Ref.: 1973/2026

Date: 10/01/2026

## MODEL CODE OF CONDUCT FOR VALUERS

### 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

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.

The report is not to be referred if the purpose is different other than mentioned



*NCG*



# NANAK CHAND GUPTA

GOVT. APPROVED VALUERS & CHARTERED CIVIL ENGINEER

(REGN. NO. : CATEGORY 1/597/166/2010-11)

(IBBI REGISTERED VALUER (L&B), REGN. NO. IBBI/RV/02/2019/11239)

H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

Ref.: 1973/2026

Date: 10/01/2026

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. As an independent valuer, the valuer shall not charge success fee.
18. 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

19. 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.

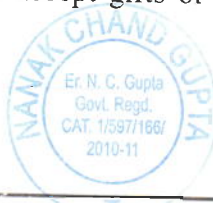
## Information Management

20. 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.
21. 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.
22. 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.
23. 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.

24. A valuer or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as a valuer.

The report is not to be referred if the purpose is different other than mentioned



*Handwritten signature of Nanak Chand Gupta.*



Ph. : 9560245851  
9315949975

# NANAK CHAND GUPTA

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(REGN. NO. : CATEGORY 1/597/166/2010-11)

(IBBI REGISTERED VALUER (L&B), REGN. NO. IBBI/RV/02/2019/11239)

H.O. : Plot No. 46, Karuna Kunj, Sec-3, Dwarka, New Delhi-110078

Ref.: 1973/2026

Date: 10/01/2026

25. 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.

26. 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.
27. 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.
28. 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.
29. A valuer shall not conduct business which in the opinion of the authority or the registered valuer organisation discredits the profession.

## Miscellaneous

30. A valuer shall refrain from undertaking to review the work of another valuer of the same client except under written orders from the bank or housing finance institutions and with knowledge of the concerned valuer.
31. A valuer shall refrain from undertaking to review the work of another valuer of the same client except under written orders from the bank or housing finance institutions and with knowledge of the concerned valuer.

Place: New Delhi

Date: 10/01/2026

Signature and seal of Registered Valuer  
on the Bank's Panel

*[Handwritten signature]*  
*[Handwritten: IBBI Regd. valuer]*

The report is not to be referred if the purpose  
is different other than mentioned

17 |

# GOGIA CAPITAL GROWTH LIMITED

(formerly known as Gogia Capital Services Limited)

Regd. Off: B 4/51, 3<sup>rd</sup> Floor, Safdarjung Enclave, Delhi 110029

CIN: L74899DL1994PLC059674

Email: [Compliance@gogiacap.com](mailto:Compliance@gogiacap.com) Phone No. 01149418850

---

Date: 10/01/2026

To,

Nanak Chand Gupta

Govt. approved valuer and regd. Valuer of IBB,

Plot no.46, Karunakunj, Sector-3, Dwarka, New Delhi -110078

Mobile- +919560245851

We request you to kindly undertake the valuation of the basement and ground floor of our property situated at:

B4/51, Safdarjung Enclave,

New Delhi – 110029

Property details:

Plot area : 418.05 sq.m Or 500 sq.yds

Covered area of Basement + Ground Floor ----501.66 sq.m

Proportionate area of land 40 percent

The valuation is required for official and internal documentation purposes.

We look forward to your confirmation and timelines for the completion of the valuation report.


Warm regards,  
Ankur Gogia  
Director  
Gogia Capital Growth Ltd.





## **CIRCLE RATES IN DELHI**

### **w.e.f. 23.09.2014**

#### **NOTIFICATION**

#### **GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**

**(Revenue Department)**

**\*No. F. 1(953)/Regn.Br./Div.Com./HQ/2014/5943, dt. 22.09.2014.**—In exercise of the powers conferred by Section 27 and section 47A of the Indian Stamp Act, 1899 (2 of 1899) as in force in Delhi and in pursuance of the provisions of rule 4 of the Delhi Stamp (Prevention of Under-valuation of Instruments) Rules, 2007, read with the Ministry of Home Affairs, Government of India Notification No. S.O. 1726 (No. F.2/5/61-Judl-II) dated 22nd July, 1961 and Notification S.O. 2709 (No. 41/2/66-Delhi), dated the 7th September, 1966, and in supersession of this Government's Notification No.F.1(152)/Regn. Br./Div. Com./HQ/2011/780, dt. 4th December, 2012, the Lt. Governor of the National Capital Territory of Delhi, hereby revises and notifies, the minimum rates (CIRCLE RATES) for valuation of lands and immovable properties in Delhi for the purposes and intent of the said Act and the rules made thereunder, as specified in Annexure I Annexed to this notification.

The above rates, *inter alia*, shall be taken into consideration for registration of instruments relating to lands and immovable properties in Delhi by all the Registering Authorities under the provisions of the Indian Stamp Act, 1899 (2 of 1899) and the Indian Registration Act, 1908 (XVI of 1908) as inforce in Delhi at the time of Registration of instruments.

**These revised rates shall come into force with effect from 23.09.2014.**

By order and in the name of the  
Lt. Governor of the National  
Capital Territory of Delhi

(Sanjay Kumar)  
IAS

Special Inspector General (Registration)



## ANNEXURE-1

Minimum Rates (Circle Rates) for valuation of land and properties for the purpose of payment of stamp duty under Indian stamp Act. as applicable to Delhi & registration fees under the Registration Act, 1908 in Delhi:-

### 1. Minimum land rate for Residential Use:-

Table-1.

Category of the locality	Minimum rates for valuation of land for residential use (in Rs. Per Sq. mtr.)
A	774000
B	245520
C	159840
D	127680
E	70080
F	56640
G	46200
H	23280

### 2. Minimum Land Rates for Commercial, Industrial and other uses:-

The following multiplying factors shall be employed to the above minimum land rates of residential use, to arrive at the cost of land under other following uses:-

Table-1.1

Use*	Public Utility e.g. private school, colleges, hospitals	Industrial	Commercial
Factor	2	2	3

\*Definition are as per unit area property tax system





3. Minimum rates for cost of construction:-

3.1 The base unit rate of cost of construction will be :-

Table-1.2

Category of the locality	Minimum rates of construction for residential use (in Rs. Per Sq. mtr.)	Minimum rates of construction for Commercial use (in Rs. Per Sq. mtr.)
A	21960	25200
B	17400	19920
C	13920	15960
D	11160	12840
E	9360	10800
F	8220	9480
G	6960	8040
H	3480	3960

3.2 In order to take into account the age of structures, the following multiplying factor shall be employed to the minimum cost of construction mentioned above:-

Year of completion	Prior to 1960	1960-69	1970-79	1980-89	1990-2000	2000 onwards
Age factor	0.5	0.6	0.7	0.8	0.9	1.0

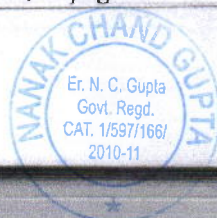
3.3 To calculate the valuation of different structures, the following multiplying factors to the above minimum cost of construction shall be employed under colonies in G and H category:

Structure Type	Pucca	Semi-Pucca	Katcha
Multiplicative	1.0	0.75	0.5





(1)	(2)	(3)	(4)	(5)
2003	Roshan Vihar Najafgarh	G	Roshanpura	Najafgarh Zone
2004	Roshanpura, Najafgarh	G	Isapur	Najafgarh Zone
2005	Roshanpur Allies DichsonKhurd	H	Roshanpura	Najafgarh Zone
2006	Rouse Avenue, Institution Area	B	Minto Road	City Zone
2007	RPS Colony	F	Dr. Ambedkar Nagar	South Zone
2008	Ruchi Vihar	E	Mahipalpur	Najafgarh Zone
2009	S/S Ramesh Nagar	D	Kirti Nagar	Karol Bagh Zone
2010	Sabhepur Colony	G	Karawal Nagar	Sh. North Zone
2011	Sabhepur	H	Karwal Nagar	Sh. North Zone
2012	Sabhepur Gujran	H	Yamuna Vihar	Sh. North Zone
2013	Saboli Colony	F	Gokalpur	Sh. North Zone
2014	Saboli Extension	F	Gokalpur	Sh. North Zone
2015	Saboli	G	Gokalpur	Sh. North Zone
2016	Sabzi Mandi	E	Sadar Bazar	S.P. Zone
2017	Sadar Bazar	E	Sadar Bazar	S.P. Zone
2018	Sadatpur	G	Karawal Nagar	Sh. North Zone
2019	Sadbora Khurd	G	Shastri Nagar	Civil Lines Zone
2020	Sadh Nagar Part I and II, Palam	G	Sagarpur	Najafgarh Zone
2021	Sadhana Enclave	B	Greater Kailash-I	South Zone
2022	Sadiq Nagar	D	Defence Colony	Central Zone
2023	Safdarjang Dev Area	B	Hauz Khas	South Zone
2024	Safdarjang Enclave	B	Hauz Khas	South Zone
2025	Sagar Pur Main and West	G	Sagarpur	Najafgarh Zone
2026	Sagarpur Village	G	Sagarpur	Najafgarh Zone
2027	Sahibpura	F	Tagore Garden	West Zone
2028	Sahipur Village	G	Shalimar Bagh	Rohini Zone
2029	Sahupura	G	Isapur	Najafgarh Zone
2030	Sahupara-Urban Village	H	Isapur	Najafgarh Zone
2031	Sahyog Vihar	F	Matiala	Najafgarh Zone
2032	Sai Enclave, Roshanpura	G	Roshanpura	Najafgarh Zone
2033	Saini Enclave	D	Vishwas Nagar	Sh. South Zone
2034	Saini Pura, Madhu Vihar	G	Madhu Vihar	Najafgarh Zone
2035	Saini Vihar	G	Nangloi	Narela Zone
2036	Sainik Enclave(Uttam Nagar)	G	Uttam Nagar	West Zone
2037	Sainik Enclave, Najafgarh	G	Isapur	Najafgarh Zone
2038	Sainik Farm	D	Deoli	South Zone
2039	Sainik Nagar(Uttam Nagar)	G	Uttam Nagar	West Zone
2040	Sainik Nagar, Uttam Nagar	G	Matiala	Najafgarh Zone
2041	Sainik Niketan, Najafgarh	G	Isapur	Najafgarh Zone







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