

# VALUATION REPORT STOCK & ASSETS FOR WATERVIEW TRADING COMPANY LIMITED (UNDER LIQUIDATION) – KENROID COMPLEX – IMARA DAIMA – NAIROBI

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Valuation Report as at  
29<sup>th</sup> February, 2024

On behalf of  
**Business Registration Service**

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Justine Brad Real Estate Limited independently prepares client valuations and related advice and is solely responsible for the contents of this report

## TABLE OF CONTENTS

CERTIFICATE OF VALUE .....	3
TERMS OF REFERENCE .....	4
LIMITING CONDITIONS .....	7
REPORT AND VALUATION OF FIXED ASSETS & STOCK BELONGING TO WATERVIEW TRADING COMPANY LIMITED (UNDER LIQUIDATION) – KENROID COMPLEX – TEGLA LORUPE ROAD – IMARA DAIMA - NAIROBI .....	8
METHODOLOGY/ APPROACH ADOPTED.....	10
ASSET CLASSIFICATION & CATEGORIES .....	12
FIXED ASSETS & STOCK LIST .....	14
PHOTOGRAPHS .....	23

## CERTIFICATE OF VALUE

Subject to our terms of reference, limiting conditions and general remarks, we value the **Fixed Assets & Stock belonging to Waterview Trading Company Limited (Under Liquidation) – Kenroid Complex – Tegla Lorupe Road – Imara Daima - Nairobi** for **Liquidation Purposes**, as at today's date as follows: -

**Market Value.....Kshs. 21,852,000.00 /=**

**(Words: Kenya Shillings Twenty One Million Eight Hundred and Fifty-Two Thousand Only)**

**Forced Sale Value.....Kshs. 16,389,000.00 /=**

**(Words: Kenya Shillings Sixteen Million Three Hundred and Eighty-Nine Thousand Only)**

### Value Breakdown:

<b>CATEGORY</b>	<b>MARKET VALUE (KSHS)</b>	<b>FORCED SALE VALUE (KSHS)</b>
Uncategorized	1,033,000.00	774,750.00
Ceramic Tiles	1,977,000.00	1,482,750.00
Corian & Montelli sheets	592,000.00	444,000.00
Dec. Laminates	617,000.00	462,750.00
Flooring Laminates	131,000.00	98,250.00
Generators & Machinery	1,089,000.00	816,750.00
Glass Tiles	673,000.00	504,750.00
Hardware & Iron Mongery	1,307,000.00	980,250.00
Handles - Decent laminate	3,885,000.00	2,913,750.00
Knauff drywall Systems	2,817,000.00	2,112,750.00
Lights Accessories & Fittings	1,413,000.00	1,059,750.00
Marble	2,680,000.00	2,010,000.00
Mosaic Tiles (Mosac Tiles)	763,000.00	572,250.00
Sanitary Wares & Fittings	2,344,000.00	1,758,000.00
Scaffoldings Systems	531,000.00	398,250.00
Total	21,852,000.00	16,389,000.00

**For: Justine Brad Real Estate Limited**

**MANG'WARI OBIERO, B.A. (Land Economics), HONS. MSC (Finance), NBI, MISK**  
**REGISTERED & PRACTISING VALUER**  
**DIRECTOR**

**29<sup>th</sup> FEBRUARY, 2024**

## **TERMS OF REFERENCE**

We received instructions from **Business Registration Service, P.O Box 30404-00100 Nairobi**, to carry out a current market valuation of the **Fixed Assets & Stock belonging to Waterview Trading Company Limited (Under Liquidation) – Kenroid Complex – Tegla Lorupe Road – Imara Daima - Nairobi**.

The specific valuation requirement is to provide: -

- 1. Market Value**
- 2. Forced Sale Value**

## **DEFINITION OF VALUES**

### **Market Value**

The market value (MV) means the best price at which the sale of an interest in property, asset and/or stock might reasonably be expected to have been completed unconditionally for cash consideration on the date of valuation assuming:-

- a) a willing seller;
- b) that, prior to the date of valuation, there had been a reasonable period (having regard to the nature of the property and the state of the market) for the proper marketing of the interest, for the agreement of price and terms and for the completion of the sale;
- c) that the state of the market, level of values and other circumstances were on any earlier assumed date of exchange of contracts, the same as on the date of valuation; and
- d) that no account is taken of any additional bid by a purchaser with a special interest.

The market value reflects continuation of the existing use and the value may include a special element attributable to the earning potential of the premises for a particular existing purpose by reason of their nature, location, character and physical construction but such element of

value, if present, exists irrespective of the benefit for the property, asset and/or stock to the particular individual undertaking of which it forms a part.

The Market Value returned herein is based on the Depreciated Replacement Cost Method of Valuation and reflects continuation of the existing use and the value and may include a special element attributable to the earning potential of the asset for a particular existing purpose by reason of their nature, location, character and physical attributes, but such element of value, if present, exists irrespective of the benefit for the asset to the particular individual undertaking of which it forms a part.

The depreciation rate applied to the gross replacement cost of the fixed assets has taken due account of age, physical condition, economic and functional obsolescence, and environment and other relevant factors, including any residual value at the end of the asset's useful economic working life.

#### **Forced Sale Value:**

Forced sale value involves a price which arises from disposition under extraordinary or typical circumstances, usually reflecting an inadequate marketing period without reasonable publicity, and sometimes reflecting an unwilling seller condition and/or disposal under compulsion or duress. For these reasons, the price associated with a forced or distressed sale, called Forced Sale Value, is not a representation of Market Value. The price paid in a forced or distressed sale is a matter of fact. It is generally not easily predictable by a valuer because of the nature and extent of subjective and conjectural assumptions that must be made in formulating such an opinion. A Forced Sale Value or price may also be known as Liquidation Price.

**The Gross Replacement Cost (GRC)** is the estimated cost of acquiring a new or modern substitute asset having the same productive capacity as that existing, together with the associated expenses directly related to the installation of the asset. This replacement cost may be useful in determining the sums to insure your assets for, however care should be exercised as in certain instances it does not reflect replacement on a 'like for like' basis.

**The Depreciated Replacement Cost (DRC)** is the cost of acquiring and installing a new or a modern substitute asset having the same productive capacity as that existing, depreciated according to age, obsolescence, use and condition. This value is only applied to assets which are part of an operating concern and assumes adequate profitability. It does not necessarily represent the market value of the asset.

The Estimated Remaining Life is given in years and is the valuer's opinion of the remaining economic useful life of the asset taking into account age, condition and probable cost of future maintenance, present use and the prospects of its continued use.

**The Salvage Value** is the amount realised, or estimated to be realised, upon the sale of an asset that has reached the end of its economic life. A sum of money that is received for an asset that would otherwise be destroyed, given away, or written-off, because it is considered to have no further value.

## **LIMITING CONDITIONS**

1. The assets have been valued as if wholly owned; no account has been taken of any outstanding monies due in respect of debentures, bonds, loans or other charges.
2. Neither the whole nor any part of this valuation or any reference thereto may be included in any published document, circular or statement or published in any way without the written approval of **Justine Brad Real Estate Limited (JBRE)** as to the form and context in which it may appear and acknowledge that **Justine Brad Real Estate Limited (JBRE)** were the professional valuers.
3. This valuation has been prepared for our client, **Business Registration Service**, and for no other persons and no responsibility is accepted to third parties for the whole or any part of the contents.
4. We have not undertaken a mechanical examination of any of the plant and machinery, if any, nor arranged for tests or inspections to be carried out on any of the service installations and our valuation has been prepared on the basis that the property is in a satisfactory state of repair and condition and only normal maintenance is required.
5. Where market values are assessed, they reflect the full contract value and no account is taken of any liability to taxation on sale or of the costs involved in effecting a sale.
6. The values assessed in this Report are for the subject property/asset and any allocation of values between parts of the property/asset apply only in the terms of and for the purpose of this Report. The value assessed should not be used in conjunction with any other assessment as they may prove incorrect if so used.
7. We are unaware of any restrictive conditions that would adversely affect the value of the property, assets and/or stock unless otherwise stated in this report.
8. Where it is stated in the report that information has been supplied to **Justine Brad Real Estate Limited (JBRE)** by another party, this information is believed to be reliable and this Company can accept no responsibility if this should prove not to be so. Where information is given without being attributed directly to another party, this information has been obtained by our own search of records and examination of the market information, relevant documents and/or by enquiry from Government Offices or other appropriate departments.
9. We confirm that **Justine Brad Real Estate Limited (JBRE)** does not have a conflict of interest in undertaking this valuation.
10. This Valuation is invalid unless it is signed by a Director and bears the official company seal of **Justine Brad Real Estate Limited (JBRE)**.

## **REPORT AND VALUATION OF FIXED ASSETS & STOCK BELONGING TO WATERVIEW TRADING COMPANY LIMITED (UNDER LIQUIDATION) – KENROID COMPLEX – TEGLA LORUPE ROAD – IMARA DAIMA - NAIROBI**

### **Situation:**

Waterview Trading Company Limited (under liquidation) was a retailer of sanitary wares, tiles, marbles, lighting fittings and other hardware appliances. The company's stocks and fixed assets are situated within Kenroid Complex located along Tegla Lorupe Road in Imara Daima area in Nairobi.

### **Inspection:**

The property was inspected on 16<sup>th</sup> February, 2024 by Mang'wari Obiero, B.A. (Land Economics) HONS, MSC. (Finance), NBI, M.I.S.K., RV, (Director); who is a registered and practicing valuer with the relevant education and professional experience to undertake this type of valuation work.

## **BASIS, METHODOLOGY AND APPROACH TO THE VALUATION**

### **FAIR VALUE BASIS OF VALUATION**

Fixed Assets are the types of long-term tangible assets of an entity that used for business operation. The IAS 16

- Property, plant and equipment (PPE) or Fixed Assets are tangible items that: Are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- Are expected to be used during more than one period.

The basis adopted for the fixed assets valuation herein is Fair Value (International Financial Reporting Standards) (section 90)

Our valuers are well experienced in advising client in International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), and the International Valuation Standards (IVS).



There are fundamental accountings and financial reporting areas that will be addressed in valuation of the fixed assets register for the bank. International financial reporting standard (IFRS), IVS and IAS provide guidelines specific to the treatment of fixed assets. We will advise adoption of IFRS as this is the world standard and applies to all organisation and companies that are not wholly government owned. For example, IFRS provides a choice between 'cost model' and 'revaluation model' for accounting for fixed assets. An entity can use the cost model for some classes of assets and the revaluation model for others.

## **Revaluation model**

The definition of revaluation model is after recognition as an asset, an item of fixed asset or property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. [IAS 16,31]

## **Measurement of Fair Value**

### **Overview of fair value measurement approach**

The objective of a fair value measurement is to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions. A fair value measurement requires an entity to determine all of the following: [IFRS 13: B2]

- the particular asset or liability that is the subject of the measurement (consistently with its unit of account)
- for a non-financial asset, the valuation premise that is appropriate for the measurement (consistently with its highest and best use)
- the principal (or most advantageous) market for the asset or liability
- the valuation technique(s) appropriate for the measurement, considering the availability of data with which to develop inputs that represent the assumptions that market participants would use when pricing the asset or liability and the level of the fair value hierarchy within which the inputs are categorized.

## **Guidance on measurement**

IFRS 13 provides the guidance on the measurement of fair value, including the following:

- An entity takes into account the characteristics of the asset or liability being measured that a market participant would take into account when pricing the asset or liability at

measurement date (e.g. the condition and location of the asset and any restrictions on the sale and use of the asset) [IFRS 13:11]

- Fair value measurement assumes an orderly transaction between market participants at the measurement date under current market conditions [IFRS 13:15]
- Fair value measurement assumes a transaction taking place in the principal market for the asset or liability, or in the absence of a principal market, the most advantageous market for the asset or liability [IFRS 13:24]
- A fair value measurement of a non-financial asset takes into account its highest and best use [IFRS 13:27]
- A fair value measurement of a financial or non-financial liability or an entity's own equity instruments assumes it is transferred to a market participant at the measurement date, without settlement, extinguishment, or cancellation at the measurement date [IFRS 13:34]

## Valuation techniques

An entity uses valuation techniques appropriate in the circumstances and for which sufficient data are available to measure fair value, minimizing the use of relevant observable inputs and minimizing the use of unobservable inputs. [IFRS 13:61, IFRS 13:67]

The objective of using a valuation technique is to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants and the measurement date under current market conditions. Three widely used valuation techniques are: [IFRS 13:62]

- **Market Approach** – uses prices and other relevant information generated by market transactions involving identical or comparable (similar) assets, liabilities, or a group of assets and liabilities (e.g. a business)
- **Cost Approach** – reflects the amount that would be required currently to replace the service capacity of an asset (gross replacement cost)
- **Income approach** – converts future amounts (cash flows or income and expenses) to a single current (discounted) amount, reflecting current market expectations about those future amounts.

In some cases, a single valuation technique will be appropriate, whereas in others multiple valuation techniques will be appropriate. [IFRS 13:63]

## METHODOLOGY/ APPROACH ADOPTED

The valuation methodology adopted in this asset valuation exercise is on the Cost approach i.e. **Depreciated Replacement Cost** of the asset i.e. **the Gross Replacement Cost of the asset**, including professional fees, if acquired new and adjusted using a reasonable predetermined depreciation factor. This is done on a straight-line basis up to a maximum of

80%-90%, depending on the type of the asset, with the remaining value being retained as the **Residual Value** of the asset.

The depreciating factor is informed and determined by the Valuers assessment of the remaining useful life of the asset, and expressed as a proportion to the useful economic life of the asset i.e. remaining useful life divided by the economic useful life. It reflects the age, condition, utilization, technological obsolescence, repair and maintenance programme of the asset and any other type obsolescence if any.

In instances where it was not possible to ascertain the acquisition price or current replacement cost of the asset when new, we relied on written down costs and acquisition costs or prices of the assets, adjusted to reflect inflation and time, together with prices of new assets, especially of those assets recently purchased. We also analysed and considered prices of assets deriving similar utility, similar capacities and generally assets that can easily replace each other in terms of utility.

It should be noted that the scope of this valuation report is limited to plant and machinery and stocks that **Justine Brad Real Estate Limited (JBRE)** valuers physically inspected. For ease of reference the assets have been captured in the following asset classes;

Asset Classes	Quantity
Ceramic Tiles	3,436 pcs & 282 Sq. m
Corian & Montelli sheets	23 sheets & 2,503 pcs of Accessories
Dec. Laminates	500 sheets
Glass Stock	83 pcs/rolls & 22 Sq. m
Generators & Machinery	2 pcs
Glass Tiles	284 Sq. m
Hardware & Iron Mongery	1,593 pcs
Handles - Decent laminate	18,880 pcs
Knauff drywall Systems	275 pcs
Lights Accessories & Fittings	723 pcs
Marble	674 Sq. m
Mosaic Tiles	248 Sq. m
Sanitary Wares & Fittings	1,677 pcs
Scaffoldings Systems	25 pcs

It is evident that information technology is rapidly changing, however, plant and machinery and related accessories are exposed to slow rate of obsolescence, which is due mainly to physical, functional and economic obsolescence. For this reason, we have applied a fairly low rate of depreciation on these asset categories with further consideration for relatively high salvage value, specifically the used waterjet cutting machine (with minor mechanical issues) and concrete power trowels. In this case, we have compared the second-hand market prices alongside depreciation for verification purposes.

The rest of the assets and/or stock were generally in brand new and excellent condition, and were safely packaged and stored.

**Economic useful life** of the various assets is the reasonable period, over which the asset is expected to perform efficiently and profitably, or the period for which it is economic to maintain the asset, allowing for normal wear and tear.

We have adopted reasonable predetermined periods to provide the useful economic life of plant and machinery at 15 to 20 years. However, this will vary from organization to organization, depending on general use, maintenance policy and practice and such other factors.

## **ASSET CLASSIFICATION & CATEGORIES**

All of the fixed assets and stocks under this valuation are located at Kenroid Complex situated along Tegla Lorupe Road in Imara Daima area in Nairobi. Proper measures have been taken to cover and/or store various assets and/or stocks in cartons boxes, polythene sheets and/or storage shelves.

### **Plant and Machinery Assets:**

The valuation of plant and machinery incorporated the cost of acquiring a new or a modern substitute asset having the same productive capacity as that existing, depreciated according to age, obsolescence, use and condition. Only the waterjet cutting machine and concrete power trowels have been considered under this category due to their used conditions.

These have also been valued on the assumption that regular service and maintenance is done allowing for optimal performance. The methodology used is also based on the Depreciation Replacement Cost, which is carried out on a straight-line basis, using the year of purchase to determine age and the remaining useful life of the equipment.

The basis of value has been calculated using the Depreciated Replacement Cost as defined in the report; however special discounts were applied for age, use, utilization, repair and maintenance records and history, obsolescence and general condition.

### **Stocks:**

The stocks were brand new and in excellent condition and most still boxed. We therefore retained the acquisition prices for these stocks. Among the assets included here are the Ceramic Tiles, Corian & Montelli sheets, Dec. Laminates, Glass Stock, Generators & Machinery, Glass Tiles, Hardware & Iron Mongery, Handles - Decent laminate, Knauff drywall Systems, Lights Accessories & Fittings, Marble, Mosaic Tiles, Sanitary Wares & Fittings, Scaffoldings Systems among others.



## FIXED ASSETS & STOCK LIST

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
<b>Uncategorized</b>					
Border Grannitto Tiles - 1 (Border Grannitto Tiles)	2,071	R.Mtrs	337.11	698,000.00	523,500.00
Concrete Power Trowel - Used	1	Pcs	75,000.00	75,000.00	56,250.00
Concrete Power Trowel - Used (1 without engine)	1	Pcs	35,000.00	35,000.00	26,250.00
Talon AC 119N6 Saws (Talon AC 119N6 Saws - 2000 watts)	3	Pcs	5,138.89	15,000.00	11,250.00
Talon AC11116 Saws (Talon AC11116 Saws - 1800 watts)	40	Pcs	5,138.89	205,000.00	153,750.00
Talon Saw (Talon Saws - 1600 watts)	1	Pcs	5,138.89	5,000.00	3,750.00
Sub-Total				1,033,000.00	774,750.00
<b>Ceramic Tiles</b>					
LISTELLO New Jersey Titanis (LISTELLO New Jersey Titanis 15 x 06 - Code 1032)	30	Pcs	1,100.00	33,000.00	24,750.00
Listello Manhattan Titanio (Listello Manhattan Titanio 15 x 60 PRI)	233	Pcs	301.22	70,000.00	52,500.00
Listello Newyork Titanio 15x60 (Listello Newyork Titanio 15 x 60)	20	Sq.Mtrs	1,162.05	23,000.00	17,250.00
BNB E6303 (BNB E6303 - 30 * 60 cm)	11	Sq Mtrs	1,764.38	19,000.00	14,250.00
GMY-2-36B1070 (GMY-2-36B1070 - 30 * 60 cm)	20	Sq Mtrs	2,116.13	42,000.00	31,500.00
GMY-2-T63225 (GMY-2-T63225 - 30 * 30 cm)	5	Sq Mtrs	1,764.38	7,000.00	5,250.00
Rak Swimming Decor (Rak Swimming Decor - 25.5 * 11.7 cm)	7	Sq Mtrs	1,175.63	8,000.00	6,000.00
Rak Swimming Edge (Rak Swimming Edge - 25.5 * 11.7 cm)	240	Pcs	282.15	67,000.00	50,250.00
Stonewall Cladding (Stonewall Cladding - 36 * 10cm)	103	Sq Mtrs	1,529.25	157,000.00	117,750.00
Sup Estado Maron (Sup Estado Maron 25 * 50 cm)	56	Sq Mtrs	1,675.03	92,000.00	69,000.00
ANDINA WENGE (Q3H1A 31.6 x 60.0 ANDINA WENGE)	49	Sq.Mtrs	1,466.34	71,000.00	53,250.00
V & B - ELECTRA GELB (WGR1A 30x 30 213084M ELECTRA GELB - Villeroy and Boch)	6	Sq.Mtrs	1,054.92	6,000.00	4,500.00
V & B - ELECTRA GRAU (WGS1A 30 x 30 2130843M ELECTRA GRAU - Villeroy and Boch)	9	Sq.Mtrs	1,054.92	9,000.00	6,750.00
V & B - ELECTRA LACHS (WGU1A 30 x 30 2130844M ELECTRA LACHS - Villeroy and Boch)	4	Sq.Mtrs	1,054.92	4,000.00	3,000.00
Delia Marfil list won (Delia marfil list won 5 X 31.6)	66	Pcs	843.93	55,000.00	41,250.00
Delta Bge List (Delta Bge List won 5 X 31.6)	350	Pcs	843.93	295,000.00	221,250.00
Medea Listelo (Medea Listelo 10cm X 31.6cm)	341	Pcs	843.93	287,000.00	215,250.00
Oxus - Azul Color (Oxus - Azul Color 5cm X 31.6cm)	450	Pcs	843.93	379,000.00	284,250.00
TISSU BGE LIST LINE (VQU1A 2.5 x 31.6 TISSU BGE LIST LINE)	180	Pcs	175.12	31,000.00	23,250.00
LISTELLO Albani Beige 3x23.5 cm	500	Pcs	185.00	92,000.00	69,000.00
LISTELLO Carve Marron 4x33 cm	300	Pcs	242.00	72,000.00	54,000.00
LISTELLO Papiro Rojo 4x25 cm	136	Pcs	185.00	25,000.00	18,750.00
LISTELLO Yacare Marron 5 x23.5	40	Pcs	190.00	7,000.00	5,250.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
LISTELLO Civic Beige 2x23.5 cm	90	Pcs	168.00	15,000.00	11,250.00
Delta Brown 4.5x25 cm	480	Pcs	232.00	111,000.00	83,250.00
Sub-Total				1,977,000.00	1,482,750.00
<b>Corian &amp; Montelli sheets</b>					
Accessories Manual Gun (D12042567 Corian Accessories Manual Gun 50ml Single)	3	Pcs	3,511.24	10,000.00	7,500.00
Corian Accessories Mixer Tips (D11970535 Corian Accessories Mixer Tips 50ml )	2,500	Pcs	20.45	51,000.00	38,250.00
Corian Sheet AN Anthracite (D11972735 Corian Sheet AN Anthracite (12 x 760 x 3658...	3	Sheets	34,528.36	103,000.00	77,250.00
Corian Sheet CC Cocoa Brown (D11973092 Corian Sheet CC Cocoa Brown (12 x 760 x 36...	1	Sheets	36,887.86	36,000.00	27,000.00
Corian Sheet Cobalt (Corian Sheet Cobalt (12 x 760 x 3658 mm))	1	Sheets	31,067.66	31,000.00	23,250.00
Corian Sheet GB Graphic Blue (D11972852 Corian Sheet GB Graphic Blue (12 x 760 x ...	3	Sheets	31,067.66	93,000.00	69,750.00
Corian Sheet PI Pepper Ivory (D11973455 Corian Sheet PI Pepper Ivory (12 x 760 x ...	1	Sheets	34,528.36	34,000.00	25,500.00
Corian Sheet PW Pewter (D12267357 Corian Sheet PW Pewter (12 x 760 x 3658 mm))	2	Sheets	31,067.66	62,000.00	46,500.00
Corian Sheet SI Sienna Brown (D12466608 Corian Sheet SI Sienna Brown(12 x 760 x 3...	2	Sheets	31,067.66	62,000.00	46,500.00
Montelli sheet 1217 (1217 Autumn Tone (12 x 760 x 3658 mm))	4	Sheets	11,016.96	44,000.00	33,000.00
Montelli sheet 246 (246 Peacock Green(12 x 760 x 3658 mm))	5	Sheets	11,016.96	55,000.00	41,250.00
Montelli sheet 131 (131 Vanilla Cream (12 x 760 x 3658 mm))	1	Sheets	11,016.96	11,000.00	8,250.00
Sub-Total				592,000.00	444,000.00
<b>Dec. Laminates</b>					
1009 SF (1009 SF - Plain Colour)LIGHT GREY	16	Sheets	667.56	10,000.00	7,500.00
1011 SF (1011 SF - Plain Colour)GREY	48	Sheets	667.57	32,000.00	24,000.00
1013 SF (1013 SF - Plain Colour)BLACK	90	Sheets	667.56	60,000.00	45,000.00
1027 SF (1027 SF - Plain Colour) BLUE	49	Sheets	667.57	32,000.00	24,000.00
1028 SF (1028 SF - Plain Colour) DARK BLUE	37	Sheets	667.57	24,000.00	18,000.00
1052 SF (1052 SF - Plain Colour) YELLOW	34	Sheets	667.57	22,000.00	16,500.00
1055 SF (1055 SF - Plain Colour)RED	69	Sheets	667.57	46,000.00	34,500.00
5146 Grey Ash (5146 Grey Ash - Wood Grain)	24	Sheets	975.67	23,000.00	17,250.00
7126 Cherry Tenancy (7126 Cherry Tenancy - Wood Grain)	93	Sheets	975.67	90,000.00	67,500.00
MM 1091 (MM 1091 - Real Metal)	24	Sheets	10,270.22	246,000.00	184,500.00
SQ 1001 (SQ 1001 - Real Metal)	10	Sheets	2,054.03	20,000.00	15,000.00
VE 1001 (VE 1001 - Real Metal)	6	Sheets	2,054.03	12,000.00	9,000.00
Sub-Total				617,000.00	462,750.00
<b>Flooring Laminates</b>					
Hard Surface Reducer (Hard Surface Reducer)	66	Pcs	1,307.06	86,000.00	64,500.00
Laminated Flooring 7691 (7691 Jersey Jactoba)	22	Sqm	848.08	18,000.00	13,500.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
T-Bar Profile (T-Bar profile)	15	Pcs	1,231.97	18,000.00	13,500.00
Timbermate Excel Acoustic Underlay (Timbermate Acoustic Underlay)	2	Rolls	4,799.92	9,000.00	6,750.00
<b>Sub-Total</b>				<b>131,000.00</b>	<b>98,250.00</b>
<b>Generators &amp; Machinery</b>					
Denyo TLG Series 15KVA Genset	1	Pcs	539,692.45	539,000.00	404,250.00
Water jet cutting machine	1	Pcs	550,000.00	550,000.00	412,500.00
<b>Sub-Total</b>				<b>1,089,000.00</b>	<b>816,750.00</b>
<b>Glass Tiles</b>					
Blend 2 - Bassou (Blend 2 - Bassou)	10	Sq.Mtrs	3,525.90	35,000.00	26,250.00
Blend 4 - Gangore (Blend 4 - Gangore)	5	Sq.Mtrs	3,525.90	15,000.00	11,250.00
Strawberry - B23 (Strawberry - B23)	10	Sq.Mtrs	3,525.90	35,000.00	26,250.00
Caffeinated B13 (Caffeinated B13 AL-49 23 x 23 x 5mm)	1	Sq.Mtrs	3,372.25	4,000.00	3,000.00
Ice Coffee B14 (Ice Coffee B14 AL-48 23 x 23 x 5mm)	1	Sq.Mtrs	3,700.97	2,000.00	1,500.00
Ice Coffee B14 AL-48 (Ice Coffee B14 AL-48 73 x 148 x 5mm)	1	Sq.Mtrs	3,700.97	3,000.00	2,250.00
Marine B1 - AL-01 (Marine B1 - AL-01 - 73 x 148 x 5mm)	13	Sq.Mtrs	3,700.96	48,000.00	36,000.00
Pacific B9 (Pacific B9 - AL-09 23 x 23 x 5mm)	20	Sq.Mtrs	3,700.97	74,000.00	55,500.00
Padbury B7 AL-25 (Padbury B7 AL-25 73 x 148 x 5mm)	1	Sq.Mtrs	3,700.96	5,000.00	3,750.00
Blend 2 - Seascape (Blend 2 - Seascape)	6	Sq.Mtrs	3,700.96	22,000.00	16,500.00
Granites - Indian Gold (Granites - Indian Gold)	20	Sq.Mtrs	3,371.18	67,000.00	50,250.00
Mazeras 2 (Mazeras Teak Stone 30 x 60)	70	Sq.Mtrs	3,105.87	217,000.00	162,750.00
Alaska Cream (Alaska Cream Tile)	7	Sq. Mtr	976.00	7,000.00	5,250.00
Lenox Cafe (Lenox Cafe Tile)	4	Sq. Mtr	976.00	4,000.00	3,000.00
Pierre Sasso (Pierre Sasso 800 x 800)	38	Sq. Mtr	1,723.95	65,000.00	48,750.00
Plain Black Bevelled (Plain Black Bevelled Tile)	63	Sq. Mtr	878.00	55,000.00	41,250.00
Yellow Coated (Yellow Coated Tile)	14	Sq. Mtr	1,149.80	15,000.00	11,250.00
<b>Sub-Total</b>				<b>673,000.00</b>	<b>504,750.00</b>
<b>Hardware &amp; Iron Mongery</b>					
KNOB & D ' PULL (KNOB & D ' PULL)	113	Pcs	3,000.00	339,000.00	254,250.00
Rubber -S-80-2 (Rubber -S-80-2 - t type)	3	Pcs	450.00	1,000.00	750.00
Rubber GKT S-80-8 (Rubber GKT S-80-8 - s type)	9	Pcs	449.21	4,000.00	3,000.00
SB-K4 Knob B to B (SB-K4 Knob B to B)	53	Pcs	1,870.00	99,000.00	74,250.00
Glass Hinges (Glass to Glass) (Glass Hinges (Glass to Glass))	198	Pcs	3,000.00	594,000.00	445,500.00
Rubber GKR S-80-5 (Rubber GKR S-80-5 - y type)	76	Pcs	448.00	34,000.00	25,500.00
Rubber GKT -S-80-1 (Rubber GKT -S-80-1 - h type)	71	Pcs	448.00	31,000.00	23,250.00
Rubber GKT S-80-2 (Rubber GKT S-80-2 - t type)	155	Pcs	448.00	69,000.00	51,750.00
Drain Floor Cover/Floor Traps (Drain Floor Cover/Floor Traps)	15	Pcs	385.61	5,000.00	3,750.00
G.I Plaster Corner Strips (G.I Plaster Corner Strips)	900	Pcs	145.64	131,000.00	98,250.00
<b>Sub-Total</b>				<b>1,307,000.00</b>	<b>980,250.00</b>



Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
<b>Handles - Decent laminate</b>					
11US Handle 128mm Matt (11US Handle 128mm Matt)	189	Pcs	136.03	25,000.00	18,750.00
11US Handle 64mm Matt (11US Handle 64mm Matt)	79	Pcs	104.35	8,000.00	6,000.00
11US Handle 96mm Matt (11US Handle 96mm Matt)	100	Pcs	119.26	11,000.00	8,250.00
145 Knob Matt (145 Knob Matt)	134	Pcs	152.80	20,000.00	15,000.00
813-Handle 128mm Matt (813-Handle 128mm Matt)	54	Pcs	121.12	6,000.00	4,500.00
813-Handle 64mm Matt (813-Handle 64mm Matt)	609	Pcs	70.81	43,000.00	32,250.00
813-Handle 96mm Matt (813-Handle 96mm Matt)	835	Pcs	81.99	68,000.00	51,000.00
890 Handle TG 96mm Matt (890 Handle TG 96mm Matt)	873	Pcs	333.56	291,000.00	218,250.00
891 Handle TG 128mm Matt (891 Handle TG 128mm Matt)	726	Pcs	382.00	277,000.00	207,750.00
892 Handle TG 160m Matt (892 Handle TG 160m Matt)	362	Pcs	490.08	177,000.00	132,750.00
Bearing Pivot Zed 4" Matt (Bearing Pivot Zed 4" Matt)	43	Pcs	685.75	29,000.00	21,750.00
Bonus Lock Wonder Bolts-2 Matt (Bonus Lock Wonder Bolts Model - 2 Matt)	7	Pcs	9,783.03	68,000.00	51,000.00
C-Handle w/Line 64mm Silver T/T (C-Handle with Line 64mm Silver T/T)	250	Pcs	87.58	21,000.00	15,750.00
Cadila Mortice Handle Matt (Cadila Mortice Handle Matt)	192	Pairs	1,937.97	372,000.00	279,000.00
CSC Handle 8 x 64 Matt (CSC Handle 8 x 64 Matt)	935	Pcs	89.44	83,000.00	62,250.00
CSC Handle 8 x 96 Matt (CSC Handle 8 x 96 Matt)	32	Pcs	113.67	3,000.00	2,250.00
CSD Handle 10 x 128 Matt (CSD Handle 10 x 128 Matt)	44	Pcs	221.75	9,000.00	6,750.00
CSD Handle 8 x 64 Matt (CSD Handle 8 x 64 Matt)	755	Pcs	117.40	88,000.00	66,000.00
CSD Handle 8 x 96 Matt (CSD Handle 8 x 96 Matt)	349	Pcs	136.03	47,000.00	35,250.00
Curtain Bracket CSRC - 05 Matt (Curtain Bracket CSRC - 05 Matt)	1	Pcs	1,276.79	1,000.00	750.00
Curtain Bracket CSSS - 08 Matt (Curtain Bracket CSSS - 08 Matt)	1	Pcs	1,276.79	1,000.00	750.00
D-Handle w/Line 64mm Silver T/T (D-Handle with Line 64mm Silver T/T)	780	Pcs	87.58	68,000.00	51,000.00
D-Handle w/Line 96mm Silver T/T (D-Handle with Line 96mm Silver T/T)	283	Pcs	117.40	33,000.00	24,750.00
D-Handle w/Line128mm Silver T/T (D-Handle with Line 128mm Silver T/T)	45	Pcs	177.03	7,000.00	5,250.00
Dot Handle 128mm Sliver Gold (Dot Handle 128mm Sliver Gold)	322	Pcs	188.21	60,000.00	45,000.00
Dot Handle 64mm Sliver Gold (Dot Handle 64mm Sliver Gold)	859	Pcs	83.85	72,000.00	54,000.00
Dot Handle 96mm Sliver Gold (Dot Handle 96mm Sliver Gold)	731	Pcs	124.85	91,000.00	68,250.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
Europa Tribolt No. 8023 N/S (Europa Tribolt No. 8023 N/S)	65	Pcs	2,571.54	167,000.00	125,250.00
Floor Spring Top Pivot (Floor Spring Top Pivot)	45	Pcs	724.88	32,000.00	24,000.00
G9432 Mortice Handle Matt (G9432 Mortice Handle Matt)	9	Pcs	2,329.29	20,000.00	15,000.00
K-7 Knob Big Matt (K-7 Knob Big Matt)	199	Pcs	59.63	11,000.00	8,250.00
K-7 Knob Small Matt (K-7 Knob Small Matt)	196	Pcs	29.81	5,000.00	3,750.00
L-Knob Matt (L-Knob Matt)	199	Pcs	39.13	7,000.00	5,250.00
Lane Handle 64mm Black Antique (Lane Handle 64mm Black Antique)	449	Pcs	42.86	19,000.00	14,250.00
Marshall Handle 64mm Matt (Marshall Handle 64mm Matt)	215	Pcs	65.22	14,000.00	10,500.00
Mirror Cap Round 19mm Matt (Mirror Cap Round 19mm Matt)	188	Pcs	14.91	2,000.00	1,500.00
Mirror Cap Round 25mm Matt (Mirror Cap Round 25mm Matt)	174	Pcs	18.63	3,000.00	2,250.00
Mirror Cap Square 12mm Matt (Mirror Cap Square 12mm Matt)	480	Pcs	18.63	8,000.00	6,000.00
Mirror Cap Square 19mm Matt (Mirror Cap Square 19mm Matt)	445	Pcs	22.36	9,000.00	6,750.00
Mirror Cap Square 25mm Matt (Mirror Cap Square 25mm Matt)	165	Pcs	29.81	4,000.00	3,000.00
Railing Demo (Railing Demo)	2	Pcs	9,783.21	19,000.00	14,250.00
S-Handle 128mm Green Antique (S-Handle 128mm Green Antique)	312	Pcs	212.43	66,000.00	49,500.00
S-Handle 64mm Green Antique (S-Handle 64mm Green Antique)	940	Pcs	106.22	99,000.00	74,250.00
S-Handle 96mm Green Antique (S-Handle 96mm Green Antique)	890	Pcs	141.62	126,000.00	94,500.00
S-Handle Square-PG 128mm Matt (S-Handle Square-PG 128mm Matt)	694	Pcs	216.16	150,000.00	112,500.00
S-Handle Square-PG 160mm Matt (S-Handle Square-PG 160mm Matt)	133	Pcs	255.29	33,000.00	24,750.00
Sa001 Mortice Handle Matt (Sa001 Mortice Handle Matt)	242	Pcs	1,242.91	300,000.00	225,000.00
Sa005 Mortice Handle Matt (Sa005 Mortice Handle Matt)	37	Pcs	1,242.91	45,000.00	33,750.00
Sa009 Mortice Handle Matt (Sa009 Mortice Handle Matt)	148	Pcs	1,252.23	185,000.00	138,750.00
Self Support Round Vaccum Matt (Self Support Round Vaccum Matt)	153	Pcs	13.40	2,000.00	1,500.00
Self Support Square Vaccum Matt (Self Support Square Vaccum Matt)	183	Pcs	13.04	2,000.00	1,500.00
SFD-Handle 64mm Matt (SFD-Handle 64mm Matt)	100	Pcs	91.31	9,000.00	6,750.00
SS Handle 128mm Matt (SS Handle 128mm Matt)	263	Pcs	93.17	24,000.00	18,000.00
SS Handle 64mm Matt (SS Handle 64mm Matt)	84	Pcs	63.36	5,000.00	3,750.00
SS Handle 64mm Matt (SS Handle 64mm Matt)	70	Pcs	76.40	5,000.00	3,750.00
Telescopic Channal (E) 22" (Telescopic Channal (E) 22")	1,922	Pcs	259.02	497,000.00	372,750.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
Thumb Knob Big Matt (Thumb Knob Big Matt)	107	Pcs	39.13	4,000.00	3,000.00
Tower Bolt 9mm x 100mm (L) Matt (Tower Bolt 9mm x 100mm (L) Matt)	15	Pcs	59.63	-	-
Tower Bolt 9mm x 150mm (L) Matt (Tower Bolt 9mm x 150mm (L) Matt)	120	Pcs	89.44	10,000.00	7,500.00
Tribular Lock K/M Heavy Brass (Tribular Lock K/M Heavy Brass)	20	Pcs	547.85	10,000.00	7,500.00
Tribular Lock K/M Heavy SS (Tribular Lock K/M Heavy SS)	26	Pcs	547.85	14,000.00	10,500.00
Sub-Total				3,885,000.00	2,913,750.00
<b>Knauff drywall Systems</b>					
Access Panels 30x30 MRB Gypsum (Access Panels 30x30 MRB Gypsum)	9	Pcs	2,421.37	21,000.00	15,750.00
Alustar Al Access Panel 400x400 (KNAUF Alustar Series Aluminium Access Panel coat...	323	Pcs	2,123.00	685,000.00	513,750.00
Alustar Al Access Panel 600x600 (KNAUF Alustar Series Aluminium Access Panel coat...	39	Pcs	2,905.53	113,000.00	84,750.00
Alustar Knauf 1000mm x 800mm (KNAUF Alustar Series Aluminium Access Panel coated ...	149	Pcs	7,255.94	1,081,000.00	810,750.00
Circ Alumin. Access Panel 600mm (KNAUF Rondo Circular Aluminium Access Panel, Whi...	67	Pcs	5,222.29	349,000.00	261,750.00
Circ. Alumin. Access Panel 400m (KNAUF Rondo Circular Aluminium Access Panel, Whi...	138	Pcs	4,116.15	568,000.00	426,000.00
Sub-Total				2,817,000.00	2,112,750.00
<b>Lights Accessories &amp; Fittings</b>					
Downlight - China (Downlight - China)	11	Pc	2,191.22	24,000.00	18,000.00
Led Panel Lights 300 x 1200 (Led Panel Lights 300 x 1200)	3	Pc	7,298.18	21,000.00	15,750.00
Down Light (ELC 3226A C7 Satin (Grey))	60	Pcs	1,907.76	114,000.00	85,500.00
Spot Lights (Spot ELC 128 Satin Nickel)	9	Pcs	810.08	7,000.00	5,250.00
Strip Lights (L513-332)	178	Pcs	750.45	133,000.00	99,750.00
Strip Lights. (Strip Lights - L513-201.)	73	Pcs	711.59	51,000.00	38,250.00
Black Security Light (Black Security Light) 6031A	3	Pcs	1,909.00	5,000.00	3,750.00
Ceiling Light (4140-JMX-6506 Ceiling Light)	26	Pcs	1,800.00	46,000.00	34,500.00
Ceiling Light (4140-JMX-6026-3 Ceiling Light)	3	Pcs	1,200.00	3,000.00	2,250.00
Energy Saving Light (Club Light 43193)	1	Pcs	4,000.00	4,000.00	3,000.00
Down Light (Down Light ELC-2270A White)FA26	5	Pcs	1,699.00	8,000.00	6,000.00
G1034A (Pendant Light - G1034A/B)	1	Pcs	3,854.00	3,000.00	2,250.00
Ceiling/Wall Light OPAL (Ceiling/Wall Light OPAL GB/ 5663-4)	2	Pcs	5,813.72	11,000.00	8,250.00
HL/1672/1W (Chandelier HL/1672/1W - Wall Light)	48	Pcs	1,258.35	60,000.00	45,000.00
HL/1672/5 (HL/1672/5 Chandelier - 5 X E14)	1	Pcs	4,999.00	4,000.00	3,000.00
Wall Light (Wall Light 19019 / 1 (Step))	3	Pcs	1,470.00	4,000.00	3,000.00
Door Bell Wireless EX/DBA138C (Door Bell Wireless EX/DBA138C)	2	Pcs	989.75	1,000.00	750.00
Eglo - 82209 (Eglo Orca 82209)	1	Pcs	4,288.55	4,000.00	3,000.00
Eglo - 82295 (Ceiling Mount 82295)	3	Pcs	9,897.55	29,000.00	21,750.00
Eglo - 85332 (Eglo Pyton - 85332)	1	Pcs	5,281.75	5,000.00	3,750.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
Wall Light EG/85026 (Wall Light EG/85026)	11	Pcs	3,134.60	34,000.00	25,500.00
Chandelier HL/1672/3 (Chandelier HL/1672/3)	1	Pcs	3,938.20	3,000.00	2,250.00
Wall Light HL/1826/1W (Wall Light HL/1826/1W)	23	Pcs	1,570.21	36,000.00	27,000.00
Down Lights FFETRE 226 (Down Lights FFETRE 226)	85	Pcs	2,880.42	244,000.00	183,000.00
Ceiling Light (Ceiling Light) Primo	8	Pcs	4,220.00	33,000.00	24,750.00
EG/82112 Hanging Light (Hanging Light EG/82112)	2	Pcs	4,219.10	8,000.00	6,000.00
EG/86722 Ceiling Light (Ceiling Light EG/86722)	1	Pcs	5,199.69	5,000.00	3,750.00
GB/41532 Wall light (Wall light GB/41532)	11	Pcs	4,051.32	44,000.00	33,000.00
HL/1825/1W Wall Light (Wall Light HL/1825/1W)	4	Pcs	2,025.66	8,000.00	6,000.00
HL/1825/5 Chandelier 5 x E14 (Chandelier 5 x E14 HL/1825/5)	4	Pcs	8,271.61	33,000.00	24,750.00
LX/1367L/R Wall Light (Wall Light E 27 Rust LX/1367L/R)	10	Pcs	6,415.01	64,000.00	48,000.00
LX/7010A Ground Light GX53 (Ground Light GX53 Round SS LX/7010A)	29	Pcs	4,895.14	141,000.00	105,750.00
LX/7008A Ground Light Black	3	Pcs	8,399.00	25,000.00	18,750.00
MK/17008/1 Spot Light MR15 (Spot Light MR15 MK/17008/1)	10	Pcs	1,249.69	12,000.00	9,000.00
MK/ELC1101/CH Spot light (Spot Light IP65 Round ChromeMK/ELC1101/CH)	2	Pcs	1,485.44	2,000.00	1,500.00
MK/ELC3226ANC7 Down Light (Down Light 2 x 26White MK/ELC3226ANC7)	6	Pcs	3,781.15	22,000.00	16,500.00
MK/MH1037WH Down Light (Down Light 2 x E27 White MK/MH1037WH)	50	Pcs	2,025.66	101,000.00	75,750.00
RL 50 White LED Lights (RL 50 White LED Lights)	29	Pcs	2,133.30	61,000.00	45,750.00
Sub-Total				1,413,000.00	1,059,750.00
<b>Marble</b>					
Cremamarfil (Cremamarfil tile - 45 x 45 x 1.5)	115	Sq Mtrs	3,425.37	393,000.00	294,750.00
Cremamarfil 40 * 40 * 1.5 (Cremamarfil 40 x 40 x 1.5)	155	Sq,Mtrs	2,307.63	357,000.00	267,750.00
Limestone Tile (Limestone Tile - 40 x 40 x 1.5)	209	Sq Mtrs	3,256.44	680,000.00	510,000.00
Marbella Honed (Marbella Honed)	31	Sq Mtrs	3,873.90	120,000.00	90,000.00
Marble Antique Brown Slabs (Marble Antique Brown Slabs)	15	Sq. Mtr	22,655.51	346,000.00	259,500.00
Marble Peralto Tile (Marble Peralto Tile 30 x 60)	115	Sq. Mtr	3,776.35	434,000.00	325,500.00
Marble Tile (Marble Tile - 30 x 60 cm)	22	Sq. Mtr	1,323.35	29,000.00	21,750.00
Marble Waterfall Granite (Marble Waterfall Granite)	12	Sq. Mtr	26,443.04	321,000.00	240,750.00
Sub-Total				2,680,000.00	2,010,000.00
<b>Mosaic Tiles (Mosac Tiles)</b>					
Mosaic - Azul Marin (Tiles - Mosaic - Azul Marin (Dark Blue) 25 x 25)	46	Sq.Mtrs	2,923.85	134,000.00	100,500.00
Mosaic - Azul Marin (Tiles - Mosaic - Azul Marin (Light Blue) 25 x 25)	28	Sq.Mtrs	2,923.85	81,000.00	60,750.00
Mosaic - Azul Marin (Tiles - Mosaic - Azul Marin (Blue) 25 x 25)	50	Sq.Mtrs	2,923.85	146,000.00	109,500.00
Mosaic Blanco (Tiles - Mosaic Blanco (White) 25 x 25)	114	Sq.Mtrs	2,923.52	333,000.00	249,750.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
Mosaic Degradados (Tiles - Mosaic Degradados (grey/Black) 25 x 25)	10	Sq.Mtrs	7,282.05	69,000.00	51,750.00
Sub-Total				763,000.00	572,250.00
<b>Sanitary Wares &amp; Fittings</b>					
Casino Camry EWC 2124 with Cistern 2112	4	Pcs	9,796.94	39,000.00	29,250.00
Ciena PVC Cistern (Ciena PVC Cistern - 2602)	20	Qty	1,178.29	23,000.00	17,250.00
Corner wash Basin (Corner Wash Basin 400 X 400 - 1006)	14	Qty	783.52	10,000.00	7,500.00
Cosy wash Basin (Cosy wash Basin 450 X 300 - 1007)	14	Qty	783.52	10,000.00	7,500.00
Hand Drier - 40706 (Hand Drier KDK 1 Set - Code 40706)	1	Pcs	12,084.84	12,000.00	9,000.00
PVC WC Brackets (PVC WC Brackets)	235	Pcs	140.00	32,000.00	24,000.00
Partition for Urinal (Partition for Urinal)	4	Pcs	2,567.75	10,000.00	7,500.00
Acrylic Container Bath Tub (Acrylic Container Bath Tub 145cms x 145cms - WASHINGTON)	4	Pcs	10,291.10	41,000.00	30,750.00
Waterproof Lining (Waterproof Lining - Pond Lining)	3	Pcs	17,880.00	53,000.00	39,750.00
KK0703 - Rain Shower (KK0703 Rain Shower (SHOWER HEAD))	21	Pcs	5,417.37	113,000.00	84,750.00
KK24 - Connection Pipe (Rain Shower Connector Pipe KK24)	25	Pcs	1,267.89	31,000.00	23,250.00
S-00101 - Tumbler Holder (Tumbler Holder - S-00101)	136	Pcs	737.68	100,000.00	75,000.00
S-00105 - Soap Basket (Soap Basket - S-00105)	95	Pcs	1,187.21	112,000.00	84,000.00
S-00106B - Toilet Paper Holding (Toilet Paper Holding S-00106B)	23	Pcs	887.53	20,000.00	15,000.00
S-00108 - Robe Hook (Robe Hook S-00108)	1	Pcs	576.32	-	-
S-00109 - Toilet Paper Holder (Toilet Paper Holder S-00109)	32	Pcs	783.79	25,000.00	18,750.00
S-00110 - Toilet Brush Holder (Toilet Brush Holder S-00110)	50	Pcs	1,210.26	60,000.00	45,000.00
S-00113 - Single Towel Bar (Single Towel Bar S-00113)	28	Pcs	1,383.16	38,000.00	28,500.00
S-00115 - Double Towel Bar (Double Towel Bar S-00115)	151	Pcs	1,959.47	295,000.00	221,250.00
S-00118 - Double Bath Towel She (Double Bath Towel Shelf S-00118)	10	Pcs	3,457.90	34,000.00	25,500.00
S-00201 - Tumbler Holder (Tumbler Holder S-00201)	38	Pcs	691.58	26,000.00	19,500.00
S-00205 - Soap Basket (Soap Basket S-00205)	37	Pcs	1,014.32	37,000.00	27,750.00
S-00206 - Towel Ring (Towel Ring S-00206)	30	Pcs	859.86	25,000.00	18,750.00
S-00208 - Robe Hook (Robe Hook S-00208)	1	Pcs	461.05	-	-
S-00210 - Toilet Brush Holder (Toilet Brush Holder S-00210)	10	Pcs	1,037.37	10,000.00	7,500.00
S-00213 - Single Towel Bar (Single Towel Bar S-00213)	126	Pcs	1,613.68	203,000.00	152,250.00
S-00215 - Double Towel Bar (Double Towel Bar S-	119	Pcs	2,034.40	242,000.00	181,500.00

Item Description	Quantity	U/M	Unit Cost (Kshs)	Market Value (Kshs)	Forced Sale Value (Kshs)
00215)					
S-00218 - Double Bath Towel She (Double Bath Towel Shelf S-00218)	1	Pcs	3,688.42	3,000.00	2,250.00
S-00501 - Tumbler Holder (Tumbler Holder S-00501)	95	Pcs	743.45	70,000.00	52,500.00
S-00505 - Soap Basket (Soap Basket S-00505)	124	Pcs	1,175.68	145,000.00	108,750.00
S-00506 - Towel Ring (Towel Ring S-00506)	1	Pcs	806.84	-	-
S-00508 - Robe Hook (Robe Hook S-00508)	1	Pcs	564.79	-	-
S-00510 - Toilet Brush Holder (Toilet Brush Holder S-00510)	29	Pcs	1,233.32	35,000.00	26,250.00
S-00513 - Single Towel Bar (Single Towel Bar S-00513)	68	Pcs	1,256.37	85,000.00	63,750.00
S-00515 - Double Towel Bar (Double Towel Bar S-00515)	65	Pcs	1,775.05	115,000.00	86,250.00
S-00518 - Double Bath Towel She (Double Bath Towel Shelf S-00518)	11	Pcs	3,688.42	40,000.00	30,000.00
KLU Bottle Trap 1 1/4' (KLU Bottle Trap 1 1/4' Chrome 101050500)	3	Pcs	1,439.00	4,000.00	3,000.00
Concealed Single Lever Shower M (Concealed Single Lever Shower Mixer - RAK11006)	6	Pcs	3,937.00	23,000.00	17,250.00
Suma Soap Basket -704	11	Pcs	1,653.00	18,000.00	13,500.00
Suma Single Handle Basin - 5035 (Suma Single Handle Basin faucet (Shower - 5035B))	21	Pcs	7,300.00	153,000.00	114,750.00
Urinal 688 X 265 (Urinal 688 X 334 X 265 - 5005)	9	Pcs	5,877.10	52,000.00	39,000.00
Sub-Total				2,344,000.00	1,758,000.00
<b>Scaffoldings Systems</b>					
Scaffoldings Systems - Samani (Alum Mobile Utility Scaffolding System (France))	25	Pcs	21,255.70	531,000.00	398,250.00
Sub-Total				531,000.00	398,250.00
Grand Total				21,852,000.00	16,389,000.00

## PHOTOGRAPHS









