

REPORT FORMAT: V-L10 (P&M) | Version: 8.0_2019

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Dated: 15.02.2022

VALUATION REPORT

OF

INDUSTRIAL PLANT & MACHINERY

SITUATED AT

PLOT NO. 29, SECTOR- 6, FARIDABAD, HARYANA

OWNER/S

M/S. NIPHA EXPORTS PRIVATE LIMITED

A/C: M/S. NIPHA EXPORTS PRIVATE LIMITED

- Corporate Valuers
- Business/ Enterprise/ Equity Valuations
- Lender's Independent Engineers (LIE)
- Techno Economic Viability Consultants (TEV)

REPORT PREPARED FOR

PUNJAB NATIONAL BANK, LCB BRANCH, KOLKATA

- Agency for Specialized Account Monitoring (ASM)
- Project Techno-Financial Advisers

*Important - In case of any query/ issue or escalation you may please contact Incident Manager
at valuers@rkassociates.org. We will appreciate your feedback in order to improve our services.*

- Chartered Engineer per IBA Guidelines please provide your feedback on the report within 15 days of its submission after which
report will be considered to be correct.
- Industry/ Trade Rehabilitation Consultants
- NPA Management
- Panel Valuer & Techno Economic Consultants for PSU Banks

CORPORATE OFFICE:

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E-mail - valuers@rkassociates.org | Website: www.rkassociates.org

PART A

PLANT & MACHINERY VALUATION PROCEDURE

Name & Address of Branch	Punjab National Bank, LCB Branch, Kolkata
Name of Customer (s)/ Borrower Unit	M/s. Nipha Exports Private Limited

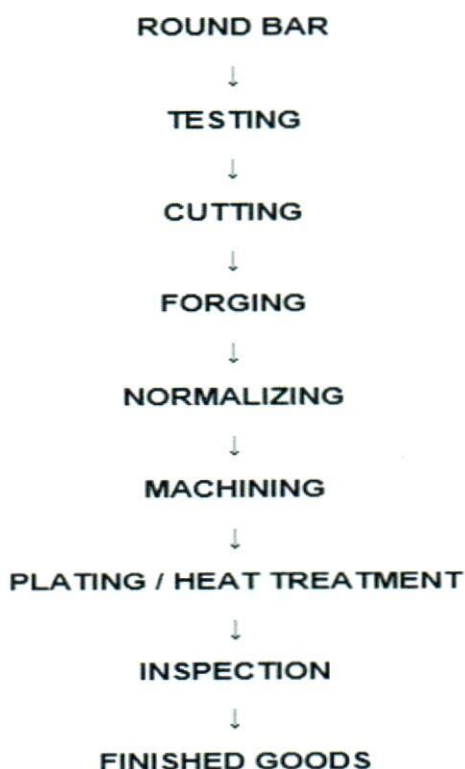
S.NO.	CONTENTS	DESCRIPTION
1.	INTRODUCTION	
a.	Name of Property Owner	M/s. Nipha Exports Private Limited
	Address & Phone Number of the Owner	Plot No. 29, Sector- 6, Faridabad, Haryana
b.	Purpose of the Valuation	For Periodic Re-valuation of the mortgaged property
c.	Date of Inspection of the Property	10 February 2022
d.	Date of Valuation Report	15 February 2022
e.	Name of the Developer of the Property	Owners themselves
	Type of Developer	Property built by owner's themselves

2.	TECHNICAL DESCRIPTION OF THE PLANT/ MACHINERY		
a.	Nature of Plant & Machinery	Switch Gear Manufacturing Unit	
b.	Size of the Plant	Large scale Plant	
c.	Type of the Plant	Semi Automatic	
d.	Year of Installation/ Commissioning/ COD (Commercial Operation Date)	1971	
e.	Production Capacity	Forging- 125 MT/month Foundry- 30 MT/month	
f.	Capacity at which Plant was running at the time of Survey	Forging- 110 MT/month as per load Foundry- 26 MT/month as per load	
g.	Number of Production Lines	5	
h.	Condition of Machines	Good.	
i.	Status of the Plant	Fully operational	
j.	Products Manufactured in this Plant	Electrical Switch Gear etc.	
k.	Recent maintenance carried out on	No information provided	
l.	Recent upgradation, improvements if done any	No	
m.	Total Gross Block & Net Block of Assets	Gross Block	Net Block
		As per FAR provided	
		Rs.7,34,82,197/-	Rs.4,55,31,914/-
n.	Any other Details if any	NA	



3.	LOCATION/ ADDRESS WHERE PLANT/ MACHINES ARE FOUND TO BE INSTALLED
	All the plant and machinery as per the Fixed Assets Register provided to us is considered to be installed inside in the premises of M/s. Nipha Exports Private Limited situated in Sector- 6, Faridabad, Haryana.
4.	SURVEY DETAILS
I.	Plant has been surveyed by our Engineering Team on 10/02/2022.
II.	Site inspection was done in the presence of Owner's representative Mr. R.P. Sharma (+91- 88009 35020) who were available from the company to furnish any specific detail about the Plant & Machinery.
III.	Our team examined & verified the machines and utilities from the FAR provided to us by the bank/customer. Only major machinery, process line & equipment has been verified.
IV.	Photographs have also been taken of all the Machines and its accessories installed there.
V.	The plant was operational during the site survey.
VI.	All the details have been cross checked as per the documents provided to us by the bank and what was observed at the site.
VII.	Condition of the machines is checked through visual observation only. No technical/ mechanical/ operational testing has been carried out to ascertain the condition and efficiency of machines.
VIII.	Site Survey has been carried out on the basis of the physical existence of the assets rather than their technical expediency.
IX.	As per the overall site visit summary, machines installed in the plant found to be in average condition. And as per the information provided by the company official, all the machines modify and maintain from time to time in order to make it operational.
5.	MANUFACTURING PROCESS

PROCESS FLOW CHART



6.	TECHNOLOGY TYPE/ GENERATION USED AND TECHNOLOGICAL COLLABORATIONS IF ANY	
	NA	
7.	RAW MATERIALS REQUIRED & AVAILABILITY	
	Type of Raw Material:	Iron, raw iron, scrap iron, aluminium
	Availability:	Available as per requirement.
8.	AVAILABILITY & STATUS OF UTILITIES	
	Power/ Electricity	Yes, as per load
	Water	Yes
	Road/ Transport	Yes
9.	COMMENT ON AVAILABILITY OF LABOUR	
	Availability:	Appears to be easily & adequately available and no labour issues came to our knowledge during site inspection.
	Number of Labours working in the Factory	200 (approx.)
10.	SALES TRANSACTIONAL PROSPECTS OF SUCH PLANTS/ MACHINERY	
	Strategic Sale as part of the complete Project.	
	Reason: This is a Large Scale Plant and can only be sold only as an Integrated Industry to preserve its value since complete process line & machines are special purpose machines and can't be used in any other Industry. So fetching maximum value is through strategic sale to the players who are already into same or similar industry who have plans for expansion or any large conglomerate who plans to enter into this new industry.	
11.	DEMAND OF SUCH PLANT & MACHINERY IN THE MARKET	
	As per the current economic condition demand is in line if transaction happens for the complete integrated Project as a whole but not on piecemeal basis.	
12.	VALUATION PROEDURE	
a.	Basic Methodology: For arriving at fair market value of P&M & other fixed assets our engineering team has rationally applied the mixture of <u>'sales comparison approach (market approach)' and the 'cost approach (depreciated replacement cost)'</u> . The fair market value of Plant & Machinery on the date of valuation is its cost of reproduction & commissioning on that date less the depreciation & other deterioration deductions (Technological, Economic, Functional obsolescence) or additions for good maintenance from the date of commissioning of the machinery to the date of its valuation.	
b.	Core P&M Asset Valuation is done keeping in mind various factors like technology used, machines availability, its condition, average age, maintenance & service and parts replacement availability of the machines and more importantly demand in the market.	
c.	Main Machinery of this Plant are special purpose machines used for production of electrical switch gear including CNC, lathe, furnace, foundry, etc. while auxiliary machines include generator, etc.	

d.	The main data point for the Valuation of Plant & Machinery is the Fixed Asset Register maintained by the company. Plant & Machinery FAR has been provided by the company which has been relied upon in good faith. Provided FAR included assets in different heads like Land, Building, Plant & Machinery, Electrical equipment's, Furniture & fittings, Office equipment, etc. Assets under different heads are segregated and are evaluated separately. From the Fixed Asset Register List two key inputs, Date of Capitalization and Cost of capitalization are taken which play vital role in evaluating used Plant & Machinery valuation.
e.	Provided Capitalization cost include soft cost incurred during the Project establishment like Pre-operative, IDC & Finance cost expenses also. On our request we have not got break-up of hard & soft cost separately hence we have to go by the given figure.
f.	For evaluating depreciation chart of Companies Act-2013 for ascertaining useful life of different types of machines are followed. Useful life of such Plant is 25 years. For calculating Replacement Cost of the machines as on date Cost Inflation Index is taken into consideration since this Plant is many years old and since then fluctuation has occurred in the prices of metals or industrial commodities.
g.	On the Depreciated Replacement Cost (DRC) deduction for obsolescence/ deterioration or addition for good maintenance has been taken to arrive at the estimated Prospective Fair Market Value of the machines.
h.	Underline assumption for the evaluation of this Plant & Machinery is that it will be sold as an Integrated Plant and not as discrete/ piecemeal machinery basis.
13.	CONSOLIDATED PLANT & MACHINERY VALUATION
	Consolidated valuation sheet of Plant & Machinery and other asset items are mentioned below with depreciated current market value as per different category of the machines/assets cumulated together. Our engineering team has separated the Cost of Equipment's in the different sections of the plant. The cost of equipment considered from P&M List doesn't includes Pre-operative, Finance, and IDC Charges etc. The capitalized/ purchase cost of machinery considered from P&M List consists of final commissioning of machines which includes freight, taxes, insurance, etc.



SUMMARY- VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No.	Items	Annexure	Cost of Capitalization	Net Block	Gross Current Replacement Cost (GCRC)	Current Depreciated Market Value
1	Plant & Machinery	A	₹ 5,71,37,581	₹ 3,79,92,162	₹ 6,77,03,311	₹ 3,10,15,146
2	Computers & Peripherals	B	₹ 16,47,600	₹ 2,18,275	₹ 19,18,281	₹ 2,32,530
3	Electrical Installation	C	₹ 23,27,850	₹ 8,57,567	₹ 23,03,525	₹ 12,49,483
4	Furnitures & Fixtures	D	₹ 9,82,794	₹ 2,99,456	₹ 9,82,794	₹ 1,44,286
5	Office Equipments	E	₹ 18,48,358	₹ 2,26,507	₹ 18,48,358	₹ 2,01,546
6	Vehicles	F	₹ 46,98,151	₹ 32,50,425	₹ 46,98,151	₹ 24,98,202
7	Generator Sets	G	₹ 34,03,482	₹ 13,13,200	₹ 37,71,422	₹ 11,04,576
8	Fire Fighting System	H	₹ 14,36,381	₹ 13,74,322	₹ 14,36,381	₹ 12,03,243
Total			₹ 7,34,82,197	₹ 4,55,31,914	₹ 8,46,62,224	₹ 3,76,49,011

Notes:

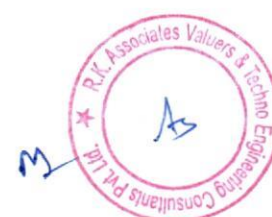
1. Asset items pertaining to M/s. Nipha Exports Private Limited, Plot No. 29, Sector-6, Faridabad, Haryana.
2. Asset items of different classes are grouped together and summarized separately. Detailed valuation sheet with calculation can be referred in attached annexures.
3. M/s. Nipha Exports Private Limited has provided us the Fixed Asset Register (FAR) for the purpose of Valuation. This FAR has the capitalization of the items based on the capex incurred under various heads and shown it in under various phases. Hence, for the purpose of Valuation we have taken the FAR having capex incurred.
4. For evaluating useful life for calculation of depreciation, Central Electricity Commission Guidelines, Chart of Companies Act-2013 and finally general practical trend has been referred.
5. The useful life of machinery & equipment is taken as 5-25 years.
6. For evaluating the Gross Current Replacement Cost of the machines and equipments, we have considered inflation index for similar machinery (having same technology) from the website of economic advisor of industries (a government of India entity).



PART C CONSOLIDATED VALUATION ASSESSMENT OF PLANT & MACHINERY

S.No.	Particulars	Book Value	Prospective Fair Market Value
1.	Plant & Machinery Value	Rs.7,34,82,197/-	Rs.3,76,49,011/-
2.	Additional Premium if any	----	----
	Details/ Justification	----	----
3.	Deductions charged if any	----	----
	Details/ Justification	----	----
4.	Total Prospective Fair Market Value[#]	----	Rs.3,76,49,011/-
5.	Rounded Off	----	Rs.3,77,00,000/-
6.	Expected Realizable Value[^] (@ ~15% less)	----	Rs.3,20,45,000/-
7.	Expected Forced Distress Sale Value* (@ ~25% less)	----	Rs.2,82,75,000/-

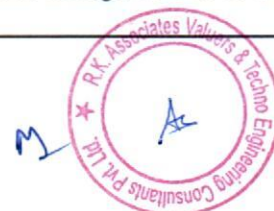
8.	Concluding Comments & Disclosures if any	<p>i. This Valuation report is prepared based on the copies of the documents/ information which interested organization or customer could provide to us out of the standard checklist of documents sought from them and further based on our assumptions and limiting conditions. All such information provided to us has been relied upon in good faith and we have assumed that it is true and correct.</p> <p>ii. Legal aspects for e.g. investigation of title, ownership rights, lien, charge, mortgage, lease, verification of documents from originals, etc. has to be taken care by legal experts/ Advocates.</p> <p>iii. This report only contains opinion based on technical & market information which came to knowledge during course of the assignment. It doesn't contain any recommendations.</p> <p>iv. This valuation assessment doesn't cover any Value addition or Enterprise/ Company Valuation factors of the Project/ Industry which may have additional premium or discounting impact on the overall Project/ Industry Value due to various other financial conditions of the Project.</p> <p>v. This report is prepared following our Standard Operating Procedures & Best Practices, Limitations, Conditions, Remarks, Important Notes, Valuation TOR.</p>
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PART D

SUMMARY OF THE VALUATION REPORT

S.NO.	CONTENTS	DESCRIPTION
1.	GENERAL DETAILS	
a.	Report prepared for	Bank
b.	Name & Address of Organization	Punjab National Bank, LCB Branch, Kolkata
c.	Name of Borrower unit	M/s. Nipha Exports Private Limited
d.	Name of Property Owner	M/s. Nipha Exports Private Limited
e.	Address & Phone Number of the owner	Plot No. 29, Sector- 6, Faridabad, Haryana
f.	Address at which Plant & Machinery located	Plot No. 29, Sector- 6, Faridabad, Haryana
g.	Type of the Property	Large Scale Industrial Plant
h.	Nature of Industry	Switch Gear Industry
i.	Type of Loan	NA
j.	Type of Valuation	Plant & Machinery Valuation
k.	Report Type	Plain Asset Valuation
l.	Date of Inspection of the Property	10 February 2022
m.	Date of Valuation Report	15 February 2022
n.	Plant Technical person name, contact number & designation assisted for Survey	Mr. R. P. Sharma (☎+91- 88009 35020).
o.	Purpose of the Valuation	Value assessment of the asset for creating collateral mortgage
p.	Scope of the Assessment	Non Binding Opinion on General Prospective Valuation Assessment of the Plant & Machineries as found on site on as-is-where basis.
q.	Out-of-Scope of the Assessment	<ul style="list-style-type: none"> i. Verification of authenticity of documents from originals or cross checking from any government department is not done at our end. ii. Legal aspects & rights of the Plant & Machinery are out-of-scope of this report. iii. Inventorization of P&M is out of scope of work. iv. Componentization of Plant & Machinery is out of scope of this report. v. Identification of the P&M is only limited to cross verification of major machines & production lines. vi. Technical/ mechanical/ operational testing of the machines is out-of-scope of the report. vii. Comment/ determination on technological aspect is out of scope of this report. viii. Any kind of machine/ process design is out of scope of the report.



r.	Information provided/ available for assessment	Documents Requested		Documents Provided		
		Total 04 documents requested.		Total 01 documents provided.		
		Detailed Fixed Asset Register/ Inventory Sheet		Detailed Fixed Asset Register		
		Invoices/ Bills		No details/ information provided		
		Purchase Orders		No details/ information provided		
		EPC contract agreements		No details/ information provided		
s.	Identification of the machines	<input checked="" type="checkbox"/>	Cross checked from the name of the machines mentioned in the FAR/ Inventory list name plate displayed on the machine			
		<input checked="" type="checkbox"/>	Identified from the name plate displayed on the property			
		<input type="checkbox"/>	Identified from the available Invoices			
		<input type="checkbox"/>	Identification of the machines could not be done properly			
		<input checked="" type="checkbox"/>	Due to large number of machines/ inventory, only major production lines & machines have been checked			
		<input type="checkbox"/>	Physical inspection of the machines could not be done			

2. BRIEF DESCRIPTION OF THE ASSET UNDER VALUATION

a.



Snapshot of the Asset/ Property Under Valuation

VALUATION ASSESSMENT

M/S. NIPHA EXPORTS PRIVATE LIMITED

This valuation report is prepared for plant & machinery pertaining to M/s. Nipha Exports Private Limited situated at Plot No. 29, Sector- 6, Faridabad, Haryana, in the developed notified industrial area.

M/s. Nipha Exports Private Limited manufactures machinery and electrical switch gear etc. The main machines using in the plant are CNC, lathe, drill machine, grinding machine etc.

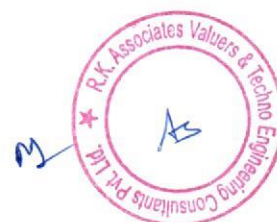
As per the site survey it was observed that the plant was completely in operational condition and machines found to be in above average condition.

3. VALUATION SUMMARY

a.	Gross Block	Rs.7,34,82,197/-
b.	Total Prospective Fair Market Value	Rs.3,77,00,000/-
c.	Total Expected Realizable/ Fetch Value	Rs.3,20,45,000/-
d.	Total Expected Distress/ Forced Sale Value	Rs.2,82,75,000/-

4. ENCLOSURES

a.	Part B	Valuation Report as per PNB Format
b.	Part C	Consolidated Valuation Assessment of Plant & Machinery
c.	Annexure-1	Google Map Location
d.	Annexure-2	Detailed Plant & Machinery calculation
e.	Annexure-3	Photographs of Plant & Machinery
f.	Annexure-4	Survey Summary Sheet
g.	Annexure-5	Copy of relevant papers from the property documents referred in the Valuation



R.K ASSOCIATES IMPORTANT NOTES:

1. **DEFECT LIABILITY PERIOD** - In case of any query/ issue or escalation you may please contact Incident Manager by writing at valuers@rkassociates.org. We try our level best to ensure maximum accuracy in the Calculations done, Rates adopted and various other data points & information mentioned in the report but still can't rule out typing, human errors or any other mistakes. In case you find any mistake, variation, discrepancy or inaccuracy in any data point of the report, please help us by bringing all such points into our notice in writing at valuers@rkassociates.org within 30 days of the report delivery, to get these rectified timely, failing which R.K Associates won't be held responsible for any inaccuracy in any manner. Also if we will not hear back anything from you within 30 days, we will assume that report is correct in all respect and no further claim of any sort will be entertained thereafter. We would welcome and appreciate your feedback & suggestions in order to improve our services.
2. Our **DATA RETENTION POLICY** is of **ONE YEAR**. After this period we remove all the concerned records related to the assignment from our repository. No clarification or query can be answered after this period due to unavailability of the data.
3. **COPYRIGHT FORMAT** - This report is prepared on the copyright format of R.K Associates to serve our clients in the best possible way. Legally no one can copy or distribute this format without prior approval from R.K Associates. It is meant only for the organization as mentioned on the cover page of this report. Distribution or use of this format other than R.K Associates will be seen as unlawful act and necessary legal action can be taken against the defaulters.

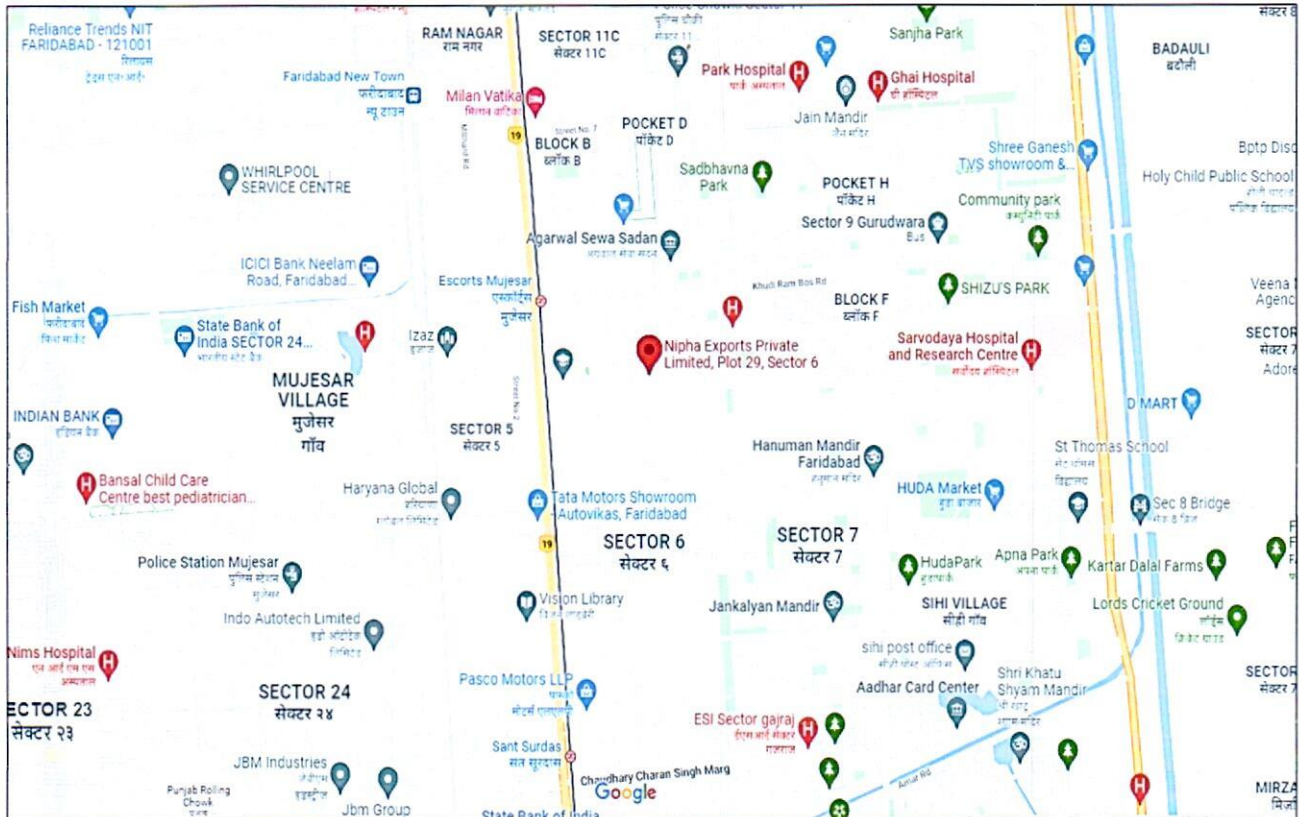
IF REPORT IS USED FOR BANK/ FIs

NOTE: As per IBA Guidelines in case the valuation report submitted by the valuer is not in order, the banks / FIs shall bring the same to the notice of the valuer within 15 days of submission for rectification and resubmission. In case no such communication is received, it shall be presumed that the valuation report has been accepted.

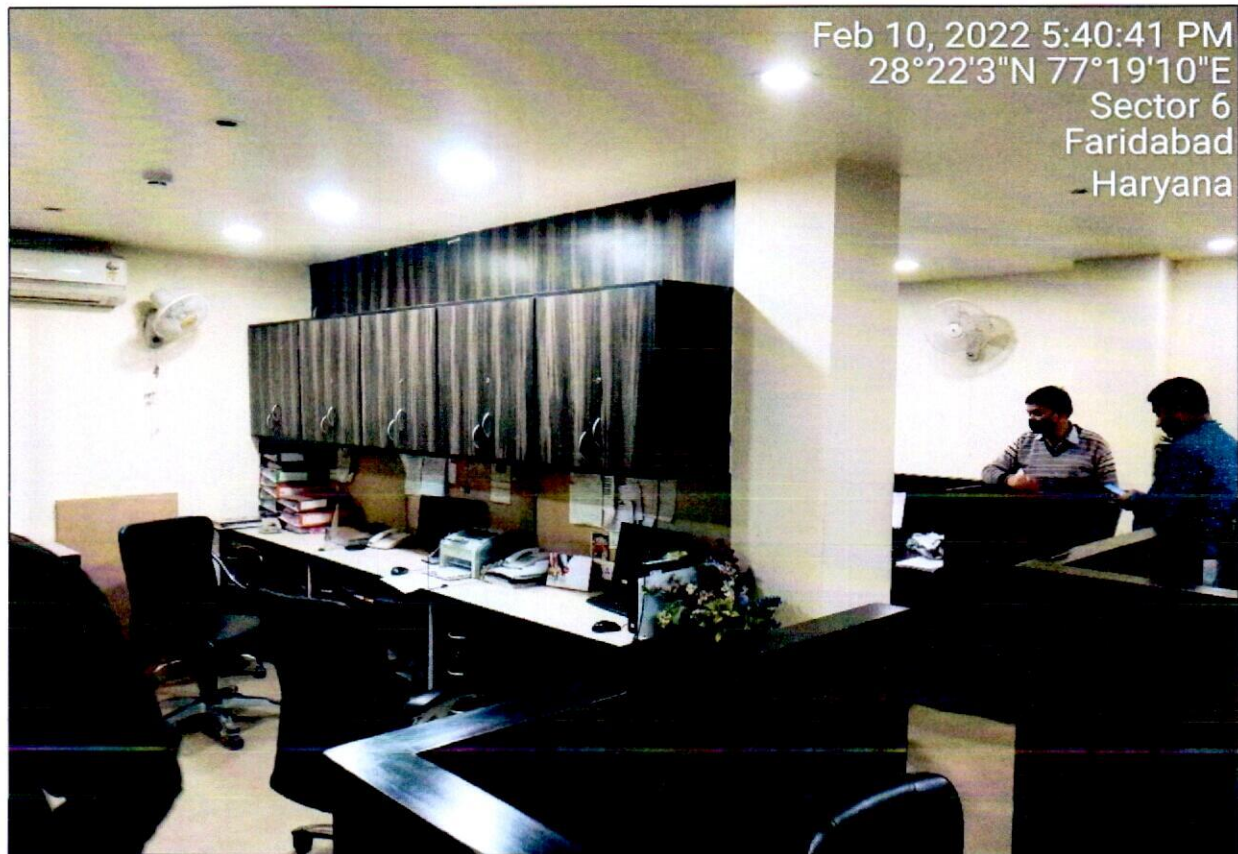
At our end we have not verified the authenticity of any documents provided to us. Bank is advised to verify the genuineness of the property documents before taking any credit decision.



GOOGLE MAP LOCATION- ANNEXURE I



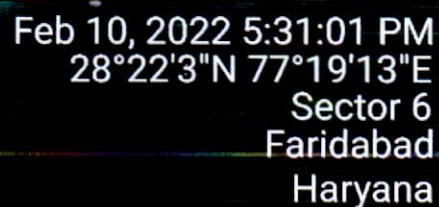
PHOTOGRAHS - ANNEXURE II



VALUATION ASSESSMENT

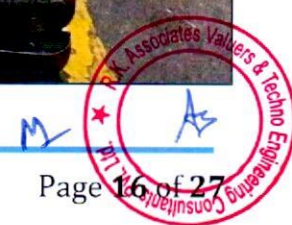
M/S. NIPHA EXPORTS PRIVATE LIMITED





VALUATION ASSESSMENT

M/S. NIPHA EXPORTS PRIVATE LIMITED

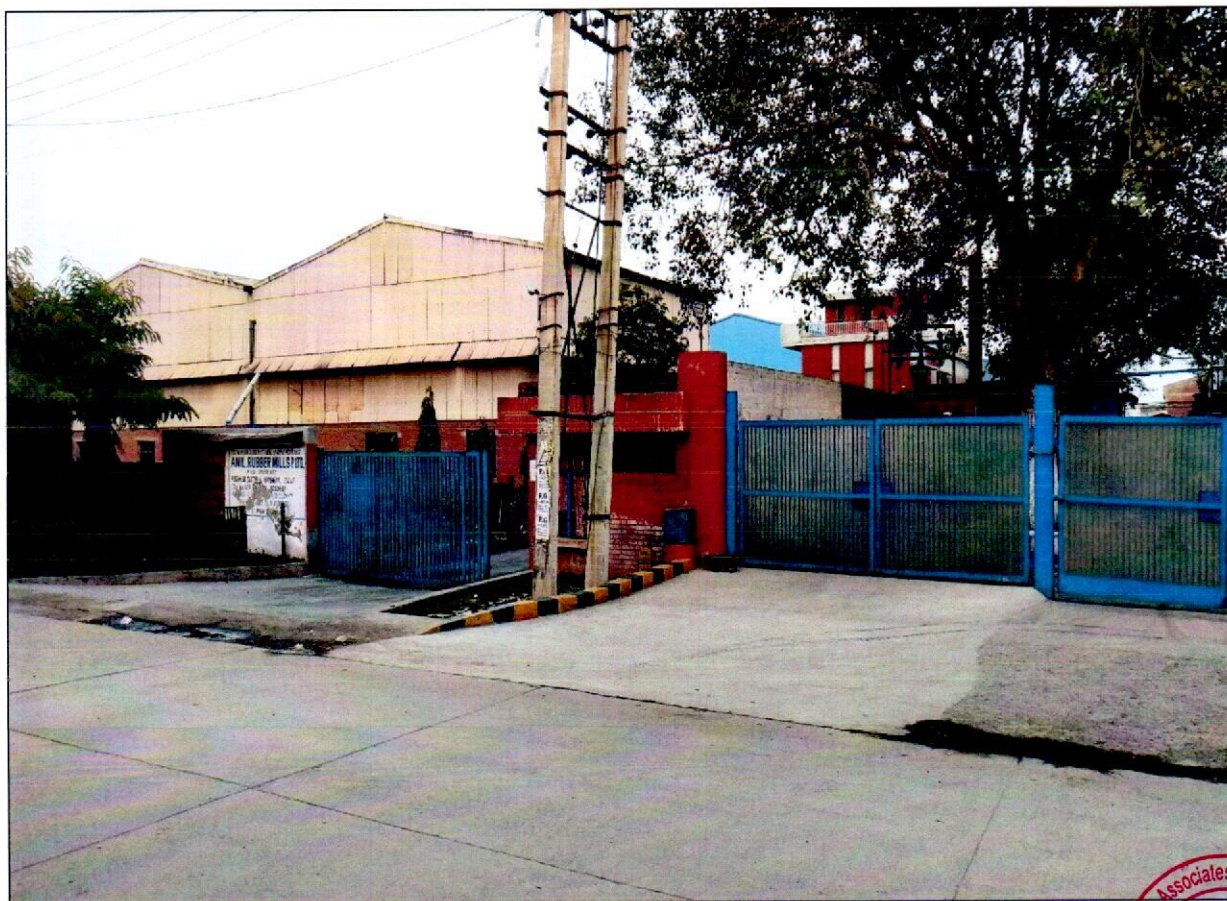


VALUATION ASSESSMENT

M/S. NIPHA EXPORTS PRIVATE LIMITED







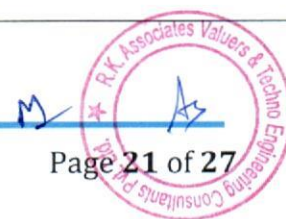
ANNEXURE: III- DECLARATION-CUM-UNDERTAKING

- a I am a citizen of India.
- b No employee or member of R.K Associates has any direct/ indirect interest in the property or become so interested at any time during a period of three years prior to my appointment as valuer or three years after the valuation of assets was conducted by me.
- c The information furnished in our valuation report dated 15/2/2021 is true and correct to the best of my knowledge and belief and we have made an impartial and true valuation of the property.
- d Our authorized associate/ surveyor team have personally inspected the property on 10/2/2022 the work is not subcontracted to any other valuer and is carried out by us.
- e Valuation report is submitted in the format as prescribed by the Bank.
- f We have not been depanelled / delisted by any other bank and in case any such depanelment by other banks during my empanelment with you, we will inform you within 3 days of such depanelment.
- g We have not been removed/ dismissed from service/employment earlier.
- h We have not been convicted of any offence and sentenced to a term of imprisonment.
- i We have not been found guilty of misconduct in professional capacity.
- j I have not been declared to be unsound mind.
- k We are not undischarged bankrupt, or has not applied to be adjudicated as a bankrupt;
- l We are 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 filing appeal before Commissioner of Income tax (Appeals) or Income-tax Appellate Tribunal, as the case may be has expired, or such penalty has been confirmed by 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 Our PAN Card number/ GST number as applicable is **AAHCR0845G/09AAHCR0845G1ZP**
- p We undertake to keep you informed of any events or happenings which would make me ineligible for empanelment as a valuer.
- q We have not concealed or suppressed any material information, facts and records and I have made a complete and full disclosure.
- r We 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 We 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.
- t I abide by the Model Code of Conduct for empanelment of valuer in the Bank.
- u I am registered under Section 34 AB of the Wealth Tax Act, 1957. (Strike off, if not applicable).
- v I am valuer registered with Insolvency & Bankruptcy Board of India (IBBI) (Strike off, if not applicable).
- w My CIBIL Score and credit worthiness is as per Bank's guidelines.





- x I am the proprietor / partner / authorized official 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.
- z Further, I hereby provide the following information.

S. No.	Particulars	Valuer comment
1.	Background information of the asset being valued	This is an Industrial property located at Plot No. 29, Sector- 6, Faridabad, Haryana per the documents/ information provided to us by the Bank/ client.
2.	Purpose of valuation and appointing authority	Please refer to Page No.01 of the Report.
3.	Identity of the Valuer and any other experts involved in the valuation	Survey Analyst: Survey Team Engineering Analyst: AE Manas Upmanyu Valuer/ Reviewer: (HOD Engg.)
4.	Disclosure of valuer interest or conflict, if any	No relationship with the borrower or any kind of conflict of interest.
5.	Date of appointment, valuation date and date of report	Date of Appointment: 27/12/2021
		Date of Survey: 15/2/2022
		Valuation Date: 15/2/2022
		Date of Report: 15/2/2022
6.	Inspections and/or investigations undertaken	Yes, by our authorized Surveyor Mr. Inderjeet Rathee bearing knowledge of that area on 10/2/2022. Property was shown and identified by owner's representative Mr. R.P. Sharma (Mob: +91- 88009 35020).
7.	Nature and sources of the information used or relied upon	Please refer to Page No. 04 of the Report.
8.	Procedures adopted in carrying out the valuation and valuation standards followed	Sales comparison approach (market approach) and the cost approach (depreciated replacement cost)
9.	Restrictions on use of the report, if any	<p>Value varies with the Purpose/ Date/ Market & Asset Condition & Situation prevailing in the market. We recommend not to refer the indicative & estimated prospective Value of the asset given in this report if any of these points are different from the one mentioned aforesaid in the Report.</p> <p>This report has been prepared for the purposes stated in the report and should not be relied upon for any other purpose. Our client is the only authorized user of this report and is restricted for the purpose indicated in the engagement letter. I/we do not take any responsibility for the unauthorized use of this report.</p> <p>During the course of the assignment we have relied upon various information, data, documents provided by Bank/ client in good faith. If at any point of time in future it comes to knowledge that the information given to us is untrue, fabricated, misrepresented then the use of this report at very moment will become null & void.</p>



		This report only contains general assessment & opinion on the indicative, estimated Market Value of the assets for which Bank has asked to conduct the Valuation and found as per the information given in the copy of documents, information, data provided to us and/ or confirmed by the owner/ owner representative to us at site which has been relied upon in good faith. It doesn't contain any other recommendations of any sort including but not limited to express of any opinion on the suitability or otherwise of entering into any transaction with the borrower.
10.	Major factors that were taken into account during the valuation	Please refer to Page No. 4-8 of the Report.
11.	Major factors that were not taken into account during the valuation	NA
12.	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.	Please see attached Annexure.

Date: 15/2/2022
Place: Noida

 
Signature

(Authorized Person of R.K Associates Valuers & Techno Engg. Consultants (P) Ltd.)

ANNEXURE: IV- 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 endeavor 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.
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.
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 a reasonable person to take a view on the appropriateness of his/its decisions and actions.
22. A valuer shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorized by the authority, the registered valuers organization 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 valuers organization 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: For the purposes of this code the term 'relative' shall have the same meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 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.

Miscellaneous

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.
32. A valuer shall follow this code as amended or revised from time to time

Signature of the Authorized Person: _____

Name of the Valuer: R.K Associates Valuers & Techno Engg. Consultants (P) Ltd.

Address of the Valuer: D-39, Sector-2, Noida-201301

Date: 15/2/2022

Place: Noida

VALUER'S REMARKS - ANNEXURE V

i.	This Valuation report is prepared based on the copies of the documents/ information which interested organization or customer could provide to us out of the standard checklist of documents sought from them and further based on our assumptions and limiting conditions. All such information provided to us has been relied upon in good faith and we have assumed that it is true and correct. Verification or cross checking of the documents provided to us from the originals has not been done at our end.
ii.	Legal aspects for e.g. investigation of title, ownership rights, lien, charge, mortgage, lease, verification of documents, etc. have to be taken care by legal expert/ Advocate and same are not done at our end. It is assumed that the concerned Lender/ Financial Institution has asked for the valuation of that property for which the legal verification has been already taken and cleared by the competent Advocate before requesting for the Valuation report.
iii.	Analysis and conclusions adopted in the report are limited to the reported assumptions, conditions and information came to our knowledge during the course of the work.
iv.	Value varies with the Purpose/ Date/ Condition prevailing in the market. We recommend not to refer the indicative & estimated prospective Value of the asset given in this report if any of these points are different from the one mentioned aforesaid in the Report. We also recommend that the indicative estimated Value in the Valuation Report holds good only up to the period of 3 months from the date of Valuation.
v.	This report is having limited scope as per its fields & format <u>to provide only the general basic idea of the value of the property prevailing in the market</u> based on the documents/ data/ information provided by the client. The suggested indicative prospective estimated value should be considered only if transaction is happened <u>as free market transaction</u> .
vi.	This Valuation report is prepared based on the facts of the property on the date of the survey. It is a well-known fact that the market value of any asset varies with time & socio-economic conditions prevailing in the country. In future property Market may go down, property conditions may change or may go worse, Property reputation may differ, Property vicinity conditions may go down or become worse, Property market may change due to impact of Govt. policies or effect of World economy, Usability prospects of the property may change, etc. Hence before financing, Banker/ FI should take into consideration all such future risk and should loan conservatively to keep the advanced money safe in case of the downward trend of the property value.
vii.	Valuation of the same asset/ property can fetch different values in different situations. For egg. Valuation of a running/ operational shop/ hotel/ factory will fetch better value and in case of closed shop/ hotel/ factory it will have considerable lower value. Similarly an asset sold directly by an owner in the market will fetch better value and if the same asset/ property is sold by any financier due to encumbrance on it will fetch lower value. Hence before financing, Banker/ FI should take into consideration all such future risks and should loan conservatively to keep the advanced money safe in case of any such situation.
viii.	Getting cizra map or coordination with revenue officers for site identification is not done at our end.
ix.	Valuation is done for the property identified to us by the owner/ owner representative. At our end we have just cross verified the identification of the property with reference to the documents produced for perusal. Method by which identification of the property is carried out is also mentioned in the report clearly. Responsibility of identifying the correct property to the Valuer/ its authorized surveyor is solely of the client/ owner for which Valuation has to be carried out. It is requested from the Bank to cross check from their own records/ information if this is the same property for which Valuation has to be carried out to ensure that owner has not misled the Valuer company or misrepresented the property due to any vested interest.
x.	In India more than 70% of the geographical area is lying under rural/ remote/ non municipal/ unplanned area where the subject property is surrounded by vacant lands having no physical demarcation or having any display of property survey or municipal number / name plate on the property clearly. Even in old locations of towns, small cities & districts where property number is either not assigned or not displayed on the properties clearly and also due to the presence of multiple/ parallel departments due to which ownership/ rights/ illegal possession/ encroachment issues are rampant across India and due to these limitations at many occasions it becomes tough to identify the property with 100% surety from the available documents, information & site whereabouts and thus chances of error, misrepresentation by the borrower and margin of chances of error always persists in such cases. To avoid any such chances of error it is advised to the Bank to engage municipal/ revenue department officials to get the confirmation of the property to ensure that the property shown to Valuer/ Banker is the same as for which documents are provided.
xi.	If this Valuation Report is prepared for the Flat/ dwelling unit situated in a Group Housing Society or Integrated Township then approvals, maps of the complete group housing society/ township is out of scope of this report and this report will be made for the specific unit based on the assumption that complete Group Housing Society/ Integrated Township must be approved in all respect..
xii.	Due to fragmented & frequent change in building/ urban planning laws/ guidelines from time to time, different laws/ guidelines between regions/ states and no strict enforceability of Building Bye-Laws in India specially in non-metro and scale b & c cities & Industrial areas, property owners many times extend or make changes in the covered area/ layout

VALUATION ASSESSMENT

M/S. NIPHA EXPORTS PRIVATE LIMITED

	from the approved/ applicable limits. There are also situations where properties are decades old when there was no formal Building Bye-Laws applicable when the construction must have been done. Due to such discrete/ unplanned development in many regions sometimes it becomes tough to determine the exact lawful situation on ground for the Valuer. In case nothing specific is noted on the covered built-up area considered in the Valuation Report, the covered area present on the site as per site survey will be considered in the Valuation.
xiii.	Valuation is a subjective field and opinion may differ from consultant to consultant. To check the right opinion, it is important to evaluate the methodology adopted and various data point/ information/ factors/ assumption considered by the consultant which became the basis for the Valuation report before reaching to any conclusion.
xiv.	Value analysis of any asset cannot be regarded as an exact science and the conclusions arrived at in many cases will, of necessity, be subjective and dependent on the exercise of individual judgment. Given the same set of facts and using the same assumptions, expert opinions may differ due to the number of separate judgment decisions, which have to be made. Therefore, there can be no standard formula to establish an indisputable exchange ratio. In the event of a transaction, the actual transaction value achieved may be higher or lower than our indicative analysis of value depending upon the circumstances of the transaction. The knowledge, negotiability and motivations of the buyers and sellers and the applicability of a discount or premium for control will also affect actual price achieved. Accordingly, our indicative analysis of value will not necessarily be the price at which any agreement proceeds. The final transaction price is something on which the parties themselves have to agree. However our Valuation analysis can definitely help the stakeholders to make them informed and wise decision about the Value of the asset and can help in facilitating the arm's length transaction.
xv.	This report is prepared on the RKA V-L10 (Medium P&M) Valuation format as per the client requirement and scope of work. This report is having limited scope as per its fields & format to provide only the general estimated & indicative basic idea of the value of the property prevailing in the market based on the information provided by the client. No detailed analysis, audit or verification has been carried out of the subject property.
xvi.	In case of Valuation of Plant & Machinery or equipment, condition of machines is evaluated by visual observation only. No technical/ mechanical testing of any kind has been carried out at our end to ascertain the condition and efficiency of the machines. Valuation of Plant & Machinery is done on the basis of physical existence of the assets rather than their technical expediency.
xvii.	This is just an opinion report and doesn't hold any binding on anyone. It is requested from the concerned Client/ Bank/ Financial Institution which is using this report for mortgaging the property that they should consider all the different associated relevant & related factors & risks before taking any business decision based on the content of this report.
xviii.	All Pages of the report including annexures are signed and stamped from our office. In case any paper in the report is without stamp & signature then this should not be considered a valid paper issued from this office.
xix.	Defect Liability Period is 30 DAYS . We request the concerned authorized reader of this report to check the contents, data and calculations in the report within this period and intimate us in writing if any corrections are required or in case of any other concern with the contents or opinion mentioned in the report. Corrections only related to typographical, calculation, spelling mistakes will be entertained within the defect liability period. No request for any illegitimate value revision, date change or any other change will be entertained other than the one mentioned above.
xx.	R.K Associates encourages its customers to give feedback or inform concerns over its services through proper channel at valuers@rkassociates.org in writing within 30 days of report delivery. After this period no concern/ complaint/ proceedings in connection with the Valuation Services can be entertained due to possible change in situation and condition of the property.
xxi.	Our Data retention policy is of ONE YEAR . After this period we remove all the concerned records related to the assignment from our repository. No clarification or query can be answered after this period due to unavailability of the data.
xxii.	This Valuation report is governed by our (1) Internal Policies, Processes & Standard Operating Procedures, (2) R.K Associates Quality Policy, (3) Valuation & Survey Best Practices Guidelines formulated by management of R.K Associates, (4) Information input given to us by the customer and (4) Information/ Data/ Facts given to us by our field/ office technical team. Management of R.K Associates never gives acceptance to any unethical or unprofessional practice which may affect fair, correct & impartial assessment and which is against any prevailing law. In case of any indication of any negligence, default, incorrect, misleading, misrepresentation or distortion of facts in the report then it is the responsibility of the user of this report to immediately or at least within the defect liability period bring all such act into notice of R.K Associates management so that corrective measures can be taken instantly.
xxiii.	R.K Associates never releases any report doing alterations or modifications by pen. In case any information/ figure of this report is found altered with pen then this report will automatically become null & void.



ENCLOSURE-A: VALUATION OF PLANT & MACHINERY | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

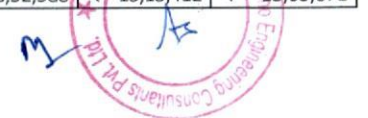
Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	Drill Machine	09-06-2005	11-02-2022	16.69	8	5%	0.119			₹ -	₹ -	₹ -	₹ -
2	Drill Machine	24-04-2006	11-02-2022	15.81	8	5%	0.119	₹ 27,742	₹ 1,512	₹ 44,942	₹ 84,396	₹ -	₹ 2,247
3	Radial Drill Machine	15-05-2006	11-02-2022	15.76	20	5%	0.048	₹ 82,217	₹ 4,781	₹ 2,50,000	₹ 1,87,104	₹ 62,896	₹ 56,606
4	Drill Machine	05-07-2006	11-02-2022	15.62	8	5%	0.119	₹ 29,693	₹ 1,987	₹ 48,103	₹ 89,204	₹ -	₹ 2,405
5	Lathe Machine	30-06-2006	11-02-2022	15.63	15	5%	0.063	₹ 1,34,120	₹ 8,866	₹ 4,50,000	₹ 4,45,459	₹ 4,541	₹ 22,500
6	Eot Crane	07-07-2006	11-02-2022	15.61	15	5%	0.063	₹ 2,72,189	₹ 18,322	₹ 4,27,337	₹ 4,22,505	₹ 4,831	₹ 21,367
7	Air Compressor	05-08-2006	11-02-2022	15.53	12	5%	0.079	₹ 16,250	₹ 1,174	₹ 20,150	₹ 24,776	₹ -	₹ 1,008
8	Grinding Machine	25-08-2006	11-02-2022	15.48	5	5%	0.190	₹ 17,249	₹ 1,307	₹ 27,598	₹ 81,155	₹ -	₹ 1,380
9	Welding Machine	04-08-2006	11-02-2022	15.53	8	5%	0.119	₹ 26,182	₹ 1,891	₹ 41,891	₹ 77,276	₹ -	₹ 2,095
10	Grinding Machine	25-09-2006	11-02-2022	15.39	5	5%	0.190	₹ 8,969	₹ 728	₹ 14,350	₹ 41,967	₹ -	₹ 718
11	Drill Machine	04-01-2007	11-02-2022	15.12	8	5%	0.119	₹ 7,884	₹ 778	₹ 11,984	₹ 21,511	₹ -	₹ 599
12	Compressor M/c	03-12-2007	11-02-2022	14.20	12	5%	0.079	₹ 35,940	₹ 5,617	₹ 44,566	₹ 50,109	₹ -	₹ 2,228
13	Foundry M/C	31-01-2008	11-02-2022	14.04	15	5%	0.063	₹ 2,23,231	₹ 37,170	₹ 3,32,614	₹ 2,95,784	₹ 36,831	₹ 33,148
14	Grinding Machine	02-05-2008	11-02-2022	13.79	5	5%	0.190	₹ 2,635	₹ 480	₹ 3,926	₹ 10,286	₹ -	₹ 196
15	Drill Machine	21-07-2008	11-02-2022	13.57	8	5%	0.119	₹ 42,840	₹ 8,411	₹ 65,545	₹ 1,05,621	₹ -	₹ 3,277
16	Welding Machine	23-07-2008	11-02-2022	13.56	8	5%	0.119	₹ 19,656	₹ 3,867	₹ 29,287	₹ 47,175	₹ -	₹ 1,464
17	Grinding Machine	30-07-2008	11-02-2022	13.55	5	5%	0.190	₹ 21,258	₹ 4,206	₹ 31,674	₹ 81,517	₹ -	₹ 1,584
18	Weighting Scale	15-09-2008	11-02-2022	13.42	5	5%	0.190	₹ 15,565	₹ 3,209	₹ 24,281	₹ 61,896	₹ -	₹ 1,214
19	Grinding Machine	23-10-2008	11-02-2022	13.31	5	5%	0.190	₹ 3,801	₹ 807	₹ 5,663	₹ 14,325	₹ -	₹ 283
20	Crain for M/c Shop	13-12-2008	11-02-2022	13.17	15	5%	0.063	₹ 2,37,808	₹ 52,675	₹ 3,54,334	₹ 2,95,608	₹ 58,726	₹ 52,853
21	Grinding Machine	01-11-2008	11-02-2022	13.29	5	5%	0.190	₹ 3,931	₹ 841	₹ 5,857	₹ 14,787	₹ -	₹ 293
22	Grinding Machine	13-12-2008	11-02-2022	13.17	5	5%	0.190	₹ 4,508	₹ 1,000	₹ 6,717	₹ 16,811	₹ -	₹ 336
23	Drill Machine	25-11-2008	11-02-2022	13.22	8	5%	0.119	₹ 28,080	₹ 6,134	₹ 42,962	₹ 67,455	₹ -	₹ 2,148
24	Drill Machine	25-11-2008	11-02-2022	13.22	8	5%	0.119	₹ 22,360	₹ 4,885	₹ 34,211	₹ 53,714	₹ -	₹ 1,711
25	Grinding Machine	21-01-2009	11-02-2022	13.07	5	5%	0.190	₹ 9,724	₹ 2,218	₹ 14,294	₹ 35,485	₹ -	₹ 715
26	Grinding Machine	02-03-2009	11-02-2022	12.96	5	5%	0.190	₹ 31,200	₹ 7,338	₹ 45,864	₹ 1,12,902	₹ -	₹ 2,293
27	Drill Machine	19-03-2009	11-02-2022	12.91	8	5%	0.119	₹ 13,000	₹ 3,096	₹ 20,670	₹ 31,687	₹ -	₹ 1,034
28	Welding Machine	17-03-2009	11-02-2022	12.92	8	5%	0.119	₹ 84,908	₹ 20,190	₹ 1,24,815	₹ 1,91,424	₹ -	₹ 6,241
29	Knife Grinding Machine	16-06-2009	11-02-2022	12.67	10	5%	0.095	₹ 3,53,982	₹ 89,764	₹ 5,20,354	₹ 6,26,114	₹ -	₹ 26,018
30	Lathe Machine 7" Feet	07-10-2009	11-02-2022	12.36	15	5%	0.063	₹ 2,66,240	₹ 72,731	₹ 4,50,000	₹ 3,52,151	₹ 97,849	₹ 88,064
31	Hydraulic Power haxa M/c	21-10-2009	11-02-2022	12.32	10	5%	0.095	₹ 30,160	₹ 8,313	₹ 44,335	₹ 51,881	₹ -	₹ 2,217
32	Milling Machine	14-11-2009	11-02-2022	12.25	15	5%	0.063	₹ 93,600	₹ 26,186	₹ 1,37,592	₹ 1,06,766	₹ 30,826	₹ 27,743
33	Forklifte Engine	25-11-2009	11-02-2022	12.22	8	5%	0.119	₹ 45,000	₹ 12,673	₹ 68,400	₹ 99,273	₹ -	₹ 3,420
34	Bendsaw Machine	13-01-2010	11-02-2022	12.09	15	5%	0.063	₹ 26,000	₹ 7,543	₹ 37,440	₹ 28,662	₹ 8,778	₹ 7,900
35	25KVAServo Voltage Stabilizer	29-01-2010	11-02-2022	12.04	10	5%	0.095	₹ 31,200	₹ 9,140	₹ 44,928	₹ 51,405	₹ -	₹ 2,246
36	Belt Grinding Machine	10-03-2010	11-02-2022	11.93	5	5%	0.190	₹ 36,720	₹ 11,013	₹ 52,877	₹ 1,19,899	₹ -	₹ 2,644
37	A.C.Drive 5HP For AGB	19-03-2010	11-02-2022	11.91	6	5%	0.158	₹ 21,000	₹ 6,332	₹ 30,240	₹ 57,023	₹ -	₹ 1,512
38	14" Cutb Of M/c	31-03-2010	11-02-2022	11.88	3	5%	0.317	₹ 11,393	₹ 3,459	₹ 16,406	₹ 61,702	₹ -	₹ 820
39	CNC Lathe Machine	01-04-2010	11-02-2022	11.87	15	5%	0.063	₹ 17,32,592	₹ 5,26,189	₹ 24,94,932	₹ 18,76,235	₹ 6,18,698	₹ 5,56,828
40	Drilling Machine 25 mm	04-09-2010	11-02-2022	11.45	8	5%	0.119	₹ 43,821	₹ 14,494	₹ 67,484	₹ 91,730	₹ -	₹ 3,374



41	Bevel Gear Cutting Machine	16-09-2010	11-02-2022	11.41	8	5%	0.119	₹ 2,04,000	₹ 67,899	₹ 2,93,760	₹ 3,98,155	₹ -	₹ 14,688
42	Milling Machine	22-10-2010	11-02-2022	11.32	15	5%	0.063	₹ 2,74,230	₹ 92,984	₹ 3,94,891	₹ 2,82,987	₹ 1,11,904	₹ 1,00,713
43	Double Belt Grinding Machine	20-11-2010	11-02-2022	11.24	5	5%	0.190	₹ 55,512	₹ 19,102	₹ 79,937	₹ 1,70,647	₹ -	₹ 3,997
44	Sand Mixtur Machine Foundry	11-01-2011	11-02-2022	11.09	15	5%	0.063	₹ 67,730	₹ 23,918	₹ 94,822	₹ 66,619	₹ 28,203	₹ 25,383
45	VMC machine	26-02-2011	11-02-2022	10.97	15	5%	0.063	₹ 24,47,005	₹ 8,83,624	₹ 34,25,807	₹ 23,79,512	₹ 10,46,295	₹ 9,41,665
46	Vibration Control System	14-04-2011	11-02-2022	10.84	8	5%	0.119	₹ 4,03,714	₹ 1,49,004	₹ 5,65,200	₹ 7,27,443	₹ -	₹ 28,260
47	Pencil Grinder M/c	28-04-2011	11-02-2022	10.80	5	5%	0.190	₹ 6,008	₹ 2,233	₹ 8,411	₹ 17,260	₹ -	₹ 421
48	Sand Moulding M/C	31-05-2011	11-02-2022	10.71	15	5%	0.063	₹ 3,97,705	₹ 1,50,026	₹ 5,56,787	₹ 3,77,654	₹ 1,79,133	₹ 1,61,220
49	Air Dryer Machine	02-06-2011	11-02-2022	10.70	5	5%	0.190	₹ 30,450	₹ 11,500	₹ 42,630	₹ 86,700	₹ -	₹ 2,132
50	Band Saw Machine	14-06-2011	11-02-2022	10.67	15	5%	0.063	₹ 2,22,161	₹ 84,345	₹ 3,11,025	₹ 2,10,205	₹ 1,00,821	₹ 90,738
51	Surface Grinder M/c	25-07-2011	11-02-2022	10.56	8	5%	0.119	₹ 1,50,508	₹ 58,212	₹ 2,10,711	₹ 2,64,204	₹ -	₹ 10,536
52	Grinding Machine AG-7	01-08-2011	11-02-2022	10.54	5	5%	0.190	₹ 5,700	₹ 2,211	₹ 7,980	₹ 15,980	₹ -	₹ 399
53	Pneumatic Remmer M/c	17-08-2011	11-02-2022	10.50	8	5%	0.119	₹ 30,682	₹ 11,990	₹ 42,955	₹ 53,538	₹ -	₹ 2,148
54	Bevel Gera Generator M/c	05-09-2011	11-02-2022	10.44	8	5%	0.119	₹ 2,29,500	₹ 90,437	₹ 3,21,300	₹ 3,98,478	₹ -	₹ 16,065
55	CNC Lathe Machine	07-09-2011	11-02-2022	10.44	15	5%	0.063	₹ 15,84,193	₹ 6,24,809	₹ 22,17,870	₹ 14,66,225	₹ 7,51,645	₹ 6,76,481
56	Voltage Stablizer	13-09-2011	11-02-2022	10.42	10	5%	0.095	₹ 33,344	₹ 13,185	₹ 46,682	₹ 46,219	₹ 463	₹ 2,334
57	Furnace Tank	14-12-2011	11-02-2022	10.17	10	5%	0.095	₹ 25,382	₹ 10,441	₹ 35,535	₹ 34,331	₹ 1,203	₹ 1,777
58	Diesel Burner Aotu	21-12-2011	11-02-2022	10.15	8	5%	0.119	₹ 40,499	₹ 16,709	₹ 56,699	₹ 68,344	₹ -	₹ 2,835
59	Lathe Machine 7 feet	16-02-2012	11-02-2022	10.99	15	5%	0.063	₹ 2,52,000	₹ 90,516	₹ 3,42,720	₹ 2,38,643	₹ 1,04,077	₹ 93,670
60	Short Blasting Machine	02-03-2012	11-02-2022	9.95	15	5%	0.063	₹ 5,13,085	₹ 2,18,113	₹ 6,97,796	₹ 4,39,879	₹ 2,57,917	₹ 2,32,125
61	Screw Driver Machine	15-03-2012	11-02-2022	9.92	8	5%	0.119	₹ 12,630	₹ 5,400	₹ 17,177	₹ 20,230	₹ -	₹ 859
62	Electrial Wire Rope for Carn	23-03-2012	11-02-2022	9.90	5	5%	0.190	₹ 72,256	₹ 30,978	₹ 98,268	₹ 1,84,766	₹ -	₹ 4,913
63	Flexble Griending Machine	31-03-2012	11-02-2022	9.87	15	5%	0.063	₹ 16,840	₹ 7,243	₹ 22,902	₹ 14,322	₹ 8,580	₹ 7,722
64	Friction Serew Power Press	24-05-2012	11-02-2022	9.73	15	5%	0.063	₹ 20,70,506	₹ 9,09,970	₹ 28,15,888	₹ 17,34,536	₹ 10,81,352	₹ 9,73,217
65	Grinding M/c	31-05-2012	11-02-2022	9.71	5	5%	0.190	₹ 1,27,984	₹ 56,404	₹ 1,74,058	₹ 3,21,016	₹ -	₹ 8,703
66	Gear Toth Deburring M/c	01-09-2012	11-02-2022	9.45	8	5%	0.119	₹ 86,700	₹ 39,608	₹ 1,17,912	₹ 1,32,348	₹ -	₹ 5,896
67	Forklift	12-11-2012	11-02-2022	9.25	8	5%	0.119	₹ 6,80,000	₹ 3,19,138	₹ 7,48,000	₹ 8,22,057	₹ -	₹ 37,400
68	Lathe Machine-7	24-04-2013	11-02-2022	8.81	15	5%	0.063	₹ 2,60,000	₹ 1,29,373	₹ 3,19,800	₹ 1,78,402	₹ 1,41,398	₹ 1,27,258
69	Hyd Power Pack M/c	23-05-2013	11-02-2022	8.73	8	5%	0.119	₹ 68,000	₹ 34,180	₹ 90,440	₹ 93,745	₹ -	₹ 4,522
70	Horizontal Milling M/c	10-05-2013	11-02-2022	8.76	15	5%	0.063	₹ 1,78,500	₹ 89,315	₹ 2,37,405	₹ 1,31,778	₹ 1,05,627	₹ 95,064
71	Compressor for foundry	14-06-2013	11-02-2022	8.67	12	5%	0.079	₹ 38,046	₹ 19,269	₹ 42,992	₹ 29,503	₹ 13,488	₹ 12,140
72	Furnace Oil Tank	20-06-2013	11-02-2022	8.65	10	5%	0.095	₹ 1,05,000	₹ 53,282	₹ 1,35,450	₹ 1,11,332	₹ 24,118	₹ 21,706
73	Weighment	26-08-2013	11-02-2022	8.47	5	5%	0.190	₹ 6,250	₹ 3,243	₹ 6,688	₹ 10,760	₹ -	₹ 334
74	Bandsaw M/c	04-12-2013	11-02-2022	8.19	15	5%	0.063	₹ 3,00,000	₹ 1,60,931	₹ 3,99,000	₹ 2,07,076	₹ 1,91,924	₹ 1,72,732
75	CNC Machine	14-11-2013	11-02-2022	8.25	15	5%	0.063			₹ -	₹ -	₹ -	₹ -
76	Angle Granding M/c	30-11-2013	11-02-2022	8.21	8	5%	0.119	₹ 6,240		₹ 8,299	₹ 8,087	₹ 212	₹ -
77	Pencil Granding M/c	31-01-2014	11-02-2022	8.04	8	5%	0.119	₹ 13,796	₹ 7,540	₹ 17,797	₹ 16,982	₹ 815	₹ 890
78	Lapper Testing M/c	23-01-2014	11-02-2022	8.06	8	5%	0.119	₹ 7,00,000	₹ 3,81,575	₹ 9,03,000	₹ 8,64,019	₹ 38,981	₹ 45,150
79	Compressor for Shop Floor	03-02-2014	11-02-2022	8.03	12	5%	0.079	₹ 83,000	₹ 45,402	₹ 92,960	₹ 59,076	₹ 33,884	₹ 30,495
80	Hardness Tester	08-03-2014	11-02-2022	7.94	8	5%	0.119	₹ 47,430	₹ 26,218	₹ 61,185	₹ 57,668	₹ 3,517	₹ 3,165
81	Brouching M/C	05-12-2014	11-02-2022	7.19	8	5%	0.119	₹ 6,50,000	₹ 3,89,941	₹ 8,38,500	₹ 7,16,099	₹ 1,22,401	₹ 1,10,161
82	Brouching Holder	23-05-2014	11-02-2022	7.73	8	5%	0.119	₹ 30,000	₹ 16,978	₹ 38,700	₹ 35,519	₹ 3,181	₹ 2,863
83	CNC Tapping M/C	28-07-2014	11-02-2022	7.55	15	5%	0.063	₹ 1,80,000	₹ 1,03,926	₹ 2,32,200	₹ 1,11,000	₹ 1,21,200	₹ 1,09,080
84	Ele. Weighing Scale	28-07-2014	11-02-2022	7.55	5	5%	0.190	₹ 16,900	₹ 9,756	₹ 18,252	₹ 26,175	₹ -	₹ 913
85	End Mill Resharping M/C	09-09-2014	11-02-2022	7.43	10	5%	0.095	₹ 1,20,360	₹ 70,388	₹ 1,55,264	₹ 1,09,595	₹ 45,669	₹ 41,102
86	Lathe Machine	10-09-2014	11-02-2022	7.35	15	5%	0.063	₹ 5,50,000	₹ 3,24,513	₹ 6,65,500	₹ 3,09,704	₹ 3,55,796	₹ 3,20,217



87	Hydraulic Power Pack	10-09-2014	11-02-2022	7.35	10	5%	0.095	₹ 1,48,000	₹ 87,325	₹ 1,90,920	₹ 1,33,273	₹ 57,647	₹ 51,883
88	Hardnes Tester Machine	15-09-2014	11-02-2022	7.41	15	5%	0.063	₹ 2,14,200	₹ 1,25,491	₹ 2,76,318	₹ 1,29,741	₹ 1,46,577	₹ 1,31,920
89	Drill for Re Sharpening M/C	26-09-2014	11-02-2022	7.38	8	5%	0.119	₹ 1,83,600	₹ 1,07,914	₹ 2,35,008	₹ 2,06,055	₹ 28,953	₹ 26,058
90	Table Vision Measuring M/C	16-10-2014	11-02-2022	7.33	6	5%	0.158	₹ 10,000	₹ 5,912	₹ 12,900	₹ 14,969	₹ -	₹ 645
91	Vision Measuring System	16-10-2014	11-02-2022	7.33	8	5%	0.119	₹ 6,60,000	₹ 3,90,217	₹ 8,51,400	₹ 7,40,966	₹ 1,10,434	₹ 99,391
92	Power Press	16-10-2014	11-02-2022	7.33	20	5%	0.048	₹ 2,80,000	₹ 1,65,547	₹ 3,61,200	₹ 1,25,740	₹ 2,35,460	₹ 2,11,914
93	2 Ton Single Grider EOT Crane	28-10-2014	11-02-2022	7.30	15	5%	0.063	₹ 3,00,000	₹ 1,77,996	₹ 3,45,000	₹ 1,59,415	₹ 1,85,585	₹ 1,67,026
94	Milling Macine	17-12-2014	11-02-2022	7.16	15	5%	0.063	₹ 2,40,000	₹ 1,44,478	₹ 3,09,600	₹ 1,40,372	₹ 1,69,228	₹ 1,52,305
95	Grinding Machine	19-12-2014	11-02-2022	7.15	5	5%	0.190	₹ 11,200	₹ 6,746	₹ 14,448	₹ 19,637	₹ -	₹ 722
96	Diesel Burner	31-12-2014	11-02-2022	7.12	10	5%	0.095	₹ 60,000	₹ 36,265	₹ 77,400	₹ 52,357	₹ 25,043	₹ 22,538
97	Drill Machine	01-10-2014	11-02-2022	7.37	8	5%	0.119	₹ 42,000	₹ 24,721	₹ 53,760	₹ 47,049	₹ 6,711	₹ 6,040
98	Spring For Hammer	28-01-2015	11-02-2022	7.04	5	5%	0.190	₹ 1,96,621	₹ 1,19,797	₹ 2,53,641	₹ 3,39,455	₹ -	₹ 12,682
99	Grinding Machine	27-02-2015	11-02-2022	6.96	5	5%	0.190	₹ 5,400	₹ 3,317	₹ 6,966	₹ 9,214	₹ -	₹ 348
100	3KVA ONLINE UPS CMM MACHINE	30-03-2015	11-02-2022	6.88	5	5%	0.190	₹ 27,158	₹ 16,835	₹ 35,034	₹ 45,774	₹ -	₹ 1,752
101	Spendle for Machine	03-04-2014	11-02-2022	7.95	15	5%	0.063	₹ 1,00,980	₹ 55,746	₹ 1,30,264	₹ 65,571	₹ 64,693	₹ 58,224
102	Die for S.Chek Valve Body	04-07-2014	11-02-2022	7.85	10	5%	0.095	₹ 94,350	₹ 52,643	₹ 1,21,712	₹ 90,822	₹ 30,890	₹ 27,801
103	Die for Seal	05-07-2014	11-02-2022	7.77	10	5%	0.095	₹ 64,000	₹ 36,042	₹ 82,560	₹ 60,962	₹ 21,598	₹ 19,438
104	Gravita Die	10-09-2014	11-02-2022	7.35	10	5%	0.095	₹ 4,40,000	₹ 2,59,611	₹ 5,67,600	₹ 3,96,216	₹ 1,71,384	₹ 1,54,246
105	DB-6 Die Block	09-19-2014	11-02-2022	7.40	10	5%	0.095	₹ 1,13,125	₹ 66,353	₹ 1,45,931	₹ 1,02,628	₹ 43,304	₹ 38,973
106	Dial Type C Jet Air Guage	08-10-2014	11-02-2022	7.51	8	5%	0.119	₹ 69,003	₹ 39,995	₹ 89,014	₹ 79,408	₹ 9,606	₹ 8,645
107	CNC M/C Chuck	12-31-2014	11-02-2022	7.12	15	5%	0.063	₹ 56,581	₹ 34,197	₹ 72,989	₹ 32,916	₹ 40,074	₹ 36,066
108	Die For Inner Race	01-14-2015	11-02-2022	7.08	10	5%	0.095	₹ 1,69,000	₹ 1,02,556	₹ 2,18,011	₹ 1,46,679	₹ 71,331	₹ 64,198
109	Tool & Die For Bubber Gasket	03-10-2014	11-02-2022	7.36	10	5%	0.095	₹ 85,000	₹ 50,066	₹ 1,09,650	₹ 76,713	₹ 32,937	₹ 29,643
110	CMM Machine	29-04-2015	11-02-2022	6.79	15	5%	0.063	₹ 21,78,925	₹ 13,61,572	₹ 28,10,813	₹ 12,09,548	₹ 16,01,265	₹ 14,41,139
111	Tapping Machine	15-05-2015	11-02-2022	6.75	15	5%	0.063	₹ 1,90,000	₹ 1,19,255	₹ 2,45,100	₹ 1,04,791	₹ 1,40,309	₹ 1,26,278
112	Hard ness tester	24-05-2015	11-02-2022	6.73	8	5%	0.119	₹ 2,13,875	₹ 1,34,575	₹ 2,75,899	₹ 2,20,365	₹ 55,534	₹ 49,981
113	HydraulicCompressor	26-05-2015	11-02-2022	6.72	12	5%	0.079	₹ 35,000	₹ 22,032	₹ 38,850	₹ 20,670	₹ 18,180	₹ 16,362
114	Welding machine	04-06-2015	11-02-2022	6.70	8	5%	0.119	₹ 39,000	₹ 24,612	₹ 50,310	₹ 40,003	₹ 10,307	₹ 9,276
115	Radial Drill Machine	17-06-2015	11-02-2022	6.66	20	5%	0.048	₹ 3,80,000	₹ 2,40,685	₹ 4,82,600	₹ 1,52,677	₹ 3,29,923	₹ 2,96,931
116	Welding machine	01-07-2015	11-02-2022	6.62	8	5%	0.119	₹ 19,500	₹ 12,400	₹ 25,155	₹ 19,781	₹ 5,374	₹ 4,837
117	Welding machine	11-07-2015	11-02-2022	6.59	8	5%	0.119	₹ 19,500	₹ 12,434	₹ 25,155	₹ 19,699	₹ 5,456	₹ 4,911
118	Hydro Testing System	20-07-2015	11-02-2022	6.57	15	5%	0.063	₹ 2,60,000	₹ 1,66,167	₹ 3,35,400	₹ 1,39,557	₹ 1,95,843	₹ 1,76,259
119	Furance Tank	30-07-2015	11-02-2022	6.54	10	5%	0.095	₹ 43,000	₹ 27,556	₹ 53,750	₹ 33,407	₹ 20,343	₹ 18,308
120	SPM for welding Machine,Mig Welding M/c	25-08-2015	11-02-2022	6.47	8	5%	0.119	₹ 3,25,000	₹ 2,09,735	₹ 4,19,250	₹ 3,22,176	₹ 97,074	₹ 87,366
121	Hyd Power Pack	11-09-2015	11-02-2022	6.42	8	5%	0.119	₹ 78,600	₹ 50,958	₹ 1,01,394	₹ 77,356	₹ 24,038	₹ 21,634
122	Bevel Cutting Machine	26-09-2015	11-02-2022	6.38	15	5%	0.063	₹ 4,59,000	₹ 2,98,760	₹ 5,92,110	₹ 2,39,385	₹ 3,52,725	₹ 3,17,452
123	High Prevision Pillar Drill Machine 25mm	19-11-2015	11-02-2022	6.24	8	5%	0.119	₹ 42,000	₹ 27,729	₹ 53,340	₹ 39,497	₹ 13,843	₹ 12,459
124	Hoistased Degassing unit	30-11-2015	11-02-2022	6.21	10	5%	0.095	₹ 3,75,000	₹ 2,48,311	₹ 4,83,750	₹ 2,85,181	₹ 1,98,569	₹ 1,78,712
125	spm weldingM/c	04-12-2015	11-02-2022	6.19	8	5%	0.119	₹ 3,35,000	₹ 2,22,056	₹ 4,32,150	₹ 3,17,889	₹ 1,14,261	₹ 1,02,835
126	Welding machine	23-12-2015	11-02-2022	6.14	8	5%	0.119	₹ 1,00,000	₹ 66,616	₹ 1,29,000	₹ 94,095	₹ 34,905	₹ 31,415
127	crane	11-01-2016	11-02-2022	6.09	15	5%	0.063	₹ 1,00,000	₹ 66,945	₹ 1,14,000	₹ 43,973	₹ 70,027	₹ 63,025
128	Marking M/c	12-02-2016	11-02-2022	6.00	6	5%	0.158	₹ 1,58,060	₹ 1,06,692	₹ 2,02,317	₹ 1,92,289	₹ 10,028	₹ 10,116
129	Welding M/c	23-02-2016	11-02-2022	5.97	8	5%	0.119	₹ 33,160	₹ 22,446	₹ 42,445	₹ 30,104	₹ 12,341	₹ 11,107
130	crane	10-03-2016	11-02-2022	5.93	15	5%	0.063	₹ 2,75,000	₹ 1,86,911	₹ 3,13,500	₹ 1,17,716	₹ 1,95,784	₹ 1,76,206
131	Single Grider EOT Crane 02	06-06-2016	11-02-2022	5.69	15	5%	0.063	₹ 2,05,000	₹ 1,42,462	₹ 2,33,700	₹ 84,183	₹ 1,49,517	₹ 1,34,565
132	HMC MACHINE	07-06-2016	11-02-2022	5.68	15	5%	0.063	₹ 18,50,000	₹ 12,85,971	₹ 23,68,000	₹ 8,52,588	₹ 15,15,412	₹ 13,63,871



133	Gear Saving M/c	27-06-2016	11-02-2022	5.63	8	5%	0.119	₹ 7,00,000	₹ 4,89,012	₹ 8,96,000	₹ 5,99,047	₹ 2,96,953	₹ 2,67,258
134	Pollution tank	30-06-2016	11-02-2022	5.62	10	5%	0.095	₹ 35,000	₹ 24,467	₹ 43,400	₹ 23,179	₹ 20,221	₹ 18,199
135	Paint Booth with M/c	01-07-2016	11-02-2022	5.62	15	5%	0.063	₹ 1,25,000	₹ 87,408	₹ 1,60,000	₹ 56,941	₹ 1,03,059	₹ 92,753
136	Power supply Unit With Magnet	09-07-2016	11-02-2022	5.60	25	5%	0.038	₹ 1,44,228	₹ 1,01,055	₹ 1,84,612	₹ 39,266	₹ 1,45,346	₹ 1,30,811
137	Paint Booth with M/c spray gun	08-08-2016	11-02-2022	5.52	15	5%	0.063	₹ 18,000	₹ 12,707	₹ 23,040	₹ 8,048	₹ 14,992	₹ 13,493
138	Hanger Type Short Blast	27-01-2017	11-02-2022	5.04	15	5%	0.063	₹ 9,43,500	₹ 6,94,132	₹ 9,52,935	₹ 3,04,408	₹ 6,48,527	₹ 5,83,674
139	Double Belt Grinding Machine	27-01-2017	11-02-2022	5.04	5	5%	0.190	₹ 61,200	₹ 45,025	₹ 61,812	₹ 59,236	₹ 2,576	₹ 3,091
140	Laser Welding Machine	03-02-2017	11-02-2022	5.02	15	5%	0.063	₹ 7,90,500	₹ 5,82,530	₹ 7,98,405	₹ 2,54,075	₹ 5,44,330	₹ 4,89,897
141	Furnace for Foundry	03-02-2017	11-02-2022	5.02	15	5%	0.063	₹ 4,40,000	₹ 3,24,243	₹ 4,44,400	₹ 1,41,421	₹ 3,02,979	₹ 2,72,681
142	Digital Weighing Scale	18-02-2017	11-02-2022	4.98	5	5%	0.190	₹ 11,500	₹ 8,504	₹ 12,075	₹ 11,434	₹ 641	₹ 577
143	Welding Machine	18-02-2017	11-02-2022	4.98	8	5%	0.119	₹ 62,000	₹ 45,848	₹ 62,620	₹ 37,058	₹ 25,562	₹ 23,005
144	Panel for CNC/Laser M/c	07-03-2017	11-02-2022	4.94	15	5%	0.063	₹ 35,001	₹ 25,985	₹ 35,351	₹ 11,053	₹ 24,297	₹ 21,868
145	VMC M/c BFW	07-03-2017	11-02-2022	4.94	15	5%	0.063	₹ 32,72,000	₹ 24,29,342	₹ 33,04,720	₹ 10,33,306	₹ 22,71,414	₹ 20,44,273
146	M/s Ideal Casting & Mac	26-12-2016	11-02-2022	5.13	15	5%	0.063	₹ 3,60,000	₹ 2,62,854	₹ 4,60,800	₹ 1,49,758	₹ 3,11,042	₹ 2,79,938
147	M/s Ideal Casting	08-02-2017	11-02-2022	5.01	15	5%	0.063	₹ 3,20,000	₹ 2,36,090	₹ 3,23,200	₹ 1,02,571	₹ 2,20,629	₹ 1,98,566
148	Basket for Furnace	09-06-2017	11-02-2022	4.68	15	5%	0.063	₹ 28,000	₹ 21,247	₹ 28,280	₹ 8,381	₹ 19,899	₹ 17,909
149	Triming Press	12-08-2017	11-02-2022	4.50	20	5%	0.048	₹ 6,25,000	₹ 4,81,164	₹ 6,31,250	₹ 1,35,053	₹ 4,96,197	₹ 4,46,577
150	Power Coating M/c	21-11-2017	11-02-2022	4.23	15	5%	0.063	₹ 75,000	₹ 59,052	₹ 75,750	₹ 20,281	₹ 55,469	₹ 49,922
151	Service Eq Compress	01-01-2018	11-02-2022	4.12	12	5%	0.079	₹ 3,15,000	₹ 2,50,263	₹ 3,15,000	₹ 1,02,620	₹ 2,12,380	₹ 1,91,142
152	Double Belt Grinder	27-01-2018	11-02-2022	4.04	8	5%	0.119	₹ 79,400	₹ 63,441	₹ 79,400	₹ 38,128	₹ 41,272	₹ 37,145
153	CNC VERTICALE MACHINE CENTRE MODELXTRON 955 (V	31-01-2018	11-02-2022	4.03	15	5%	0.063	₹ 38,50,000	₹ 30,78,824	₹ 38,50,000	₹ 9,83,350	₹ 28,66,650	₹ 25,79,985
154	HOBBING MACHINE OLDFAUTER MACHINE WITH POWER	21-02-2018	11-02-2022	3.98	8	5%	0.119	₹ 6,00,000	₹ 4,82,002	₹ 6,00,000	₹ 2,83,243	₹ 3,16,757	₹ 2,85,081
155	CNC Controle Panel	02-05-2018	11-02-2022	3.78	15	5%	0.063	₹ 7,47,020	₹ 6,09,178	₹ 7,47,020	₹ 1,79,005	₹ 5,68,015	₹ 5,11,213
156	CNC Controle Panel	04-06-2018	11-02-2022	3.69	15	5%	0.063	₹ 2,12,322	₹ 1,74,359	₹ 2,12,322	₹ 49,662	₹ 1,62,660	₹ 1,46,394
157	Band Saw M/c	07-06-2018	11-02-2022	3.68	15	5%	0.063	₹ 2,15,000	₹ 1,76,669	₹ 2,15,000	₹ 50,176	₹ 1,64,824	₹ 1,48,341
158	Elgi Compressure	02-07-2018	11-02-2022	3.62	12	5%	0.079	₹ 5,72,250	₹ 4,72,711	₹ 5,72,250	₹ 1,63,836	₹ 4,08,414	₹ 3,67,573
159	Jolt Squeeze Flask Sand Moulding Machine with spares	26-04-2018	11-02-2022	3.80	8	5%	0.119	₹ 7,16,998	₹ 5,83,949	₹ 7,16,998	₹ 3,23,545	₹ 3,93,453	₹ 3,54,107
160	Lathe Machine 9 Feet	10-08-2018	11-02-2022	3.51	15	5%	0.063	₹ 2,23,000	₹ 1,85,718	₹ 2,31,920	₹ 51,550	₹ 1,80,370	₹ 1,62,333
161	Electrical Controle Panel for Gear Shaving Machine	30-08-2018	11-02-2022	3.45	25	5%	0.038	₹ 74,000	₹ 61,886	₹ 74,000	₹ 9,715	₹ 64,285	₹ 57,857
162	Hydraulic Press 30-Tons	01-10-2018	11-02-2022	3.37	20	5%	0.048	₹ 2,70,700	₹ 2,27,886	₹ 2,70,700	₹ 43,295	₹ 2,27,405	₹ 2,04,664
163	CNC Turning Table	28-09-2018	11-02-2022	3.38	15	5%	0.063	₹ 6,87,735	₹ 5,78,602	₹ 6,87,735	₹ 1,47,018	₹ 5,40,717	₹ 4,86,645
164	JIB Crance Sytem With Electric Chain Hose,Pillar Mtd 50	02-11-2018	11-02-2022	3.28	15	5%	0.063	₹ 2,05,000	₹ 1,73,713	₹ 2,05,000	₹ 42,578	₹ 1,62,422	₹ 1,46,180
165	lathe m/c	13-12-2018	11-02-2022	3.17	15	5%	0.063	₹ 2,08,200	₹ 1,77,906	₹ 2,16,528	₹ 43,432	₹ 1,73,096	₹ 1,55,786
166	R.O system	03-01-2019	11-02-2022	3.11	3	5%	0.317	₹ 1,05,000	₹ 90,104	₹ 1,05,000	₹ 1,03,394	₹ 1,606	₹ 5,250
167	Hydraulic Tilting M/c for Gravity Dies	23-01-2019	11-02-2022	3.05	15	5%	0.063	₹ 8,15,850	₹ 7,02,943	₹ 8,15,850	₹ 1,57,843	₹ 6,58,007	₹ 5,92,207
168	Bevel Gear machine	21-02-2019	11-02-2022	2.98	15	5%	0.063	₹ 4,90,000	₹ 4,24,652	₹ 4,90,000	₹ 92,335	₹ 3,97,665	₹ 3,57,899
169	Three Stage Ultrasonic Cleaing machaine	30-03-2019	11-02-2022	2.87	15	5%	0.063	₹ 10,25,000	₹ 8,94,878	₹ 10,25,000	₹ 1,86,569	₹ 8,38,431	₹ 7,54,588
170	Power Rack for Laser Welding M/c	17-07-2019	11-02-2022	2.58	15	5%	0.063	₹ 55,000	₹ 49,048	₹ 55,000	₹ 8,971	₹ 46,029	₹ 41,426
171	Ultrasound machine + MPI	27-09-2019	11-02-2022	2.38	10	5%	0.095	₹ 2,64,145	₹ 2,38,859	₹ 2,64,145	₹ 59,675	₹ 2,04,470	₹ 1,84,023
172	LED Torch for Ultrasound Machine	27-09-2019	11-02-2022	2.38	5	5%	0.190	₹ 25,000	₹ 22,606	₹ 25,000	₹ 11,296	₹ 13,704	₹ 12,334
173	ABE-40 AB HEATING POWER SUPPLY WITH COIL BOX	18-12-2019	11-02-2022	2.15	5	5%	0.190	₹ 5,25,000	₹ 4,82,207	₹ 5,25,000	₹ 2,14,804	₹ 3,10,196	₹ 2,79,176
174	ARC Welding Machine	19-02-2020	11-02-2022	1.98	15	5%	0.063	₹ 19,000	₹ 17,659	₹ 19,000	₹ 2,384	₹ 16,616	₹ 14,955
175	Techcraft Engg Solutuion Delhi	25-05-2020	11-02-2022	1.72	5	5%	0.190	₹ 1,40,000	₹ 1,32,449	₹ 1,40,000	₹ 45,694	₹ 94,306	₹ 84,876
176	J K MACHINE	20-07-2020	11-02-2022	1.56	8	5%	0.119	₹ 9,40,000	₹ 8,98,430	₹ 9,40,000	₹ 1,74,624	₹ 7,65,376	₹ 6,88,838
177	Amco Digital Scales pvt Ltd	28-09-2020	11-02-2022	1.37	8	5%	0.119	₹ 3,74,500	₹ 3,62,485	₹ 3,74,500	₹ 61,042	₹ 3,13,458	₹ 2,82,112
178	Glow Well Industries	30-09-2020	11-02-2022	1.37	3	5%	0.317	₹ 44,200	₹ 42,797	₹ 44,200	₹ 19,135	₹ 25,065	₹ 22,558



179	EMTEX MANUFACTURING DELHI	26-10-2020	11-02-2022	1.30	8	5%	0.119	₹ 1,55,000	₹ 1,50,780	₹ 1,55,000	₹ 23,852	₹ 1,31,148	₹ 1,18,033
180	Lakshmi machine Works Ltd	15-12-2020	11-02-2022	1.16	20	5%	0.048	₹ 19,25,000	₹ 18,89,279	₹ 19,25,000	₹ 1,05,967	₹ 18,19,033	₹ 16,37,129
181	BHARAT FRITZ WERNER LTD	26-12-2020	11-02-2022	1.13	20	5%	0.048	₹ 34,50,000	₹ 33,92,562	₹ 34,50,000	₹ 1,84,977	₹ 32,65,023	₹ 29,38,521
182	D.D ELECTRICAL	08-01-2021	11-02-2022	1.09	25	5%	0.038	₹ 42,000	₹ 41,395	₹ 42,000	₹ 1,745	₹ 40,255	₹ 36,230
183	ME MACH MACHINES	15-01-2021	11-02-2022	1.07	8	5%	0.119	₹ 6,00,000	₹ 5,92,092	₹ 6,00,000	₹ 76,521	₹ 5,23,479	₹ 4,71,132
184	BIZ HERO INDIA PVT LTD	23-12-2020	11-02-2022	1.14	3	5%	0.317	₹ 22,000	₹ 21,622	₹ 22,000	₹ 7,921	₹ 14,079	₹ 12,671
185	TECHCRAFT ENGINEERING SOLUTIONS	01-03-2021	11-02-2022	0.95	5	5%	0.190	₹ 1,50,000	₹ 1,49,194	₹ 1,50,000	₹ 27,095	₹ 1,22,905	₹ 1,10,615
186	PRATEEK INTERNATIONAL	15-03-2021	11-02-2022	0.91	5	5%	0.190	₹ 1,55,000	₹ 1,54,543	₹ 1,55,000	₹ 26,868	₹ 1,28,132	₹ 1,15,319
TOTAL								₹ 5,71,37,581	₹ 3,79,92,162	₹ 6,77,03,311			₹ 3,10,15,146



ENCLOSURE-B: VALUATION OF COMPUTER & PERIPHERALS | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Salvage Value	Depreciation Factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per CCI)	Total Depreciation	Net Depreciated Value	Current Depreciated Market Value
1	Computer	16-05-2004	11-02-2022	17.75	5	5%	0.190	₹ 25,896	₹ 1,295	₹ 25,896	₹ 87,351	₹ -	₹ 1,295
2	Printer	29-05-2004	11-02-2022	17.72	3	5%	0.317	₹ 16,592	₹ 830	₹ 16,592	₹ 93,092	₹ -	₹ 830
3	Computer	04-10-2004	11-02-2022	17.37	5	5%	0.190	₹ 29,500	₹ 1,475	₹ 29,500	₹ 97,343	₹ -	₹ 1,475
4	TVS Printer	14-05-2005	11-02-2022	16.76	3	5%	0.317	₹ 9,900	₹ 495	₹ 9,900	₹ 52,539	₹ -	₹ 495
5	Printer	09-08-2005	11-02-2022	16.52	3	5%	0.317	₹ 2,900	₹ 145	₹ 2,900	₹ 15,171	₹ -	₹ 145
6	UPS	19-08-2005	11-02-2022	16.49	5	5%	0.190	₹ 2,080	₹ 104	₹ 2,080	₹ 6,518	₹ -	₹ 104
7	COMPUTER	22-08-2005	11-02-2022	16.48	5	5%	0.190	₹ 25,999	₹ 1,300	₹ 29,119	₹ 91,204	₹ -	₹ 1,456
8	Computer	26-06-2006	11-02-2022	15.64	5	5%	0.190	₹ 31,720	₹ 1,586	₹ 37,747	₹ 1,12,176	₹ -	₹ 1,887
9	Scanner	16-05-2007	11-02-2022	14.75	5	5%	0.190	₹ 3,850	₹ 193	₹ 3,850	₹ 10,792	₹ -	₹ 193
10	Monitor	01-07-2007	11-02-2022	14.63	5	5%	0.190	₹ 5,661	₹ 283	₹ 5,661	₹ 15,733	₹ -	₹ 283
11	Computer	16-10-2007	11-02-2022	14.33	5	5%	0.190	₹ 23,910	₹ 1,196	₹ 29,648	₹ 80,748	₹ -	₹ 1,482
12	laptop	16-10-2007	11-02-2022	14.33	5	5%	0.190	₹ 42,200	₹ 2,110	₹ 52,328	₹ 1,42,516	₹ -	₹ 2,616
13	UPS	18-10-2007	11-02-2022	14.33	5	5%	0.190	₹ 1,950	₹ 98	₹ 1,950	₹ 5,309	₹ -	₹ 98
14	UPS	02-11-2007	11-02-2022	14.29	5	5%	0.190	₹ 1,976	₹ 99	₹ 1,976	₹ 5,364	₹ -	₹ 99
15	Printer	26-11-2007	11-02-2022	14.22	3	5%	0.317	₹ 6,188	₹ 309	₹ 6,188	₹ 27,868	₹ -	₹ 309
16	Computer	19-01-2008	11-02-2022	14.07	5	5%	0.190	₹ 50,856	₹ 2,543	₹ 63,061	₹ 1,68,630	₹ -	₹ 3,153
17	Printer	15-02-2008	11-02-2022	14.00	3	5%	0.317	₹ 2,028	₹ 101	₹ 2,028	₹ 8,991	₹ -	₹ 101
18	Printer	23-03-2008	11-02-2022	13.90	3	5%	0.317	₹ 2,350	₹ 118	₹ 2,350	₹ 10,343	₹ -	₹ 118
19	Computer	21-06-2008	11-02-2022	13.65	5	5%	0.190	₹ 20,404	₹ 1,020	₹ 25,301	₹ 65,628	₹ -	₹ 1,265
20	Telly Package	26-07-2008	11-02-2022	13.56	5	5%	0.190	₹ 10,800	₹ 540	₹ 10,800	₹ 27,817	₹ -	₹ 540
21	Computer	26-07-2008	11-02-2022	13.56	5	5%	0.190	₹ 40,500	₹ 2,025	₹ 50,220	₹ 1,29,350	₹ -	₹ 2,511
22	Computer	24-04-2009	11-02-2022	12.81	5	5%	0.190	₹ 36,400	₹ 1,820	₹ 46,228	₹ 1,12,523	₹ -	₹ 2,311
23	Computer	28-04-2009	11-02-2022	12.80	5	5%	0.190	₹ 26,572	₹ 1,329	₹ 33,746	₹ 82,071	₹ -	₹ 1,687
24	Computer	21-08-2009	11-02-2022	12.48	5	5%	0.190	₹ 29,952	₹ 1,498	₹ 38,039	₹ 90,234	₹ -	₹ 1,902
25	Computer	26-03-2010	11-02-2022	11.89	5	5%	0.190	₹ 37,325	₹ 1,866	₹ 47,030	₹ 1,06,248	₹ -	₹ 2,351
26	Printer	27-03-2010	11-02-2022	11.89	3	5%	0.317	₹ 13,335	₹ 667	₹ 13,335	₹ 50,199	₹ -	₹ 667
27	Computer	27-03-2010	11-02-2022	11.89	5	5%	0.190	₹ 20,108	₹ 1,005	₹ 25,336	₹ 57,226	₹ -	₹ 1,267
28	H.P.Printer	06-05-2010	11-02-2022	11.78	3	5%	0.317	₹ 2,210	₹ 111	₹ 2,210	₹ 8,243	₹ -	₹ 111
29	H.P.Printer	08-05-2010	11-02-2022	11.77	3	5%	0.317	₹ 4,200	₹ 210	₹ 4,200	₹ 15,658	₹ -	₹ 210
30	Computer System Autocad	19-11-2010	11-02-2022	11.24	5	5%	0.190	₹ 86,555	₹ 4,328	₹ 1,09,059	₹ 2,32,873	₹ -	₹ 5,453
31	laptop for Dinesh	25-11-2010	11-02-2022	11.22	5	5%	0.190	₹ 32,600	₹ 1,630	₹ 41,076	₹ 87,581	₹ -	₹ 2,054
32	Computer systems	31-03-2013	11-02-2022	8.87	5	5%	0.190	₹ 3,97,324	₹ 19,866	₹ 4,84,735	₹ 8,17,290	₹ -	₹ 24,237
33	Computer -Purchase & DRG Dept	02-08-2013	11-02-2022	8.53	5	5%	0.190	₹ 51,573	₹ 2,579	₹ 62,919	₹ 1,02,024	₹ -	₹ 3,146
34	Computer System Admin Dept	12-12-2013	11-02-2022	8.17	5	5%	0.190	₹ 27,600	₹ 1,380	₹ 33,672	₹ 52,286	₹ -	₹ 1,684
35	lap Top	17-05-2014	11-02-2022	7.75	5	5%	0.190	₹ 40,000	₹ 2,000	₹ 47,200	₹ 69,459	₹ -	₹ 2,360
36	Computer	28-10-2014	11-02-2022	7.30	5	5%	0.190	₹ 50,520	₹ 2,526	₹ 59,614	₹ 82,638	₹ -	₹ 2,981
37	LED Monitor	08-11-2014	11-02-2022	7.27	5	5%	0.190	₹ 8,950	₹ 447	₹ 8,950	₹ 12,355	₹ -	₹ 448
38	Computer	05-02-2015	11-02-2022	7.02	5	5%	0.190	₹ 19,998	₹ 1,000	₹ 23,198	₹ 30,950	₹ -	₹ 1,160
39	Computer CPU A/C	04-30-2015	11-02-2022	6.79	5	5%	0.190	₹ 73,756	₹ 3,688	₹ 85,557	₹ 1,10,406	₹ -	₹ 4,278
40	Computer CMM Room	5-23-2015	11-02-2022	6.73	5	5%	0.190	₹ 32,300	₹ 1,615	₹ 37,468	₹ 47,902	₹ -	₹ 1,873
41	Computer for Q.C.Deptt	31-05-2016	11-02-2022	5.70	5	5%	0.190	₹ 29,900	₹ 1,495	₹ 34,684	₹ 37,590	₹ -	₹ 1,734
42	Computer CPU for A/C Deptt	19-07-2016	11-02-2022	5.57	5	5%	0.190	₹ 11,051	₹ 553	₹ 12,819	₹ 13,566	₹ -	₹ 641
43	Computer for M/c	16-02-2018	11-02-2022	3.99	5	5%	0.190	₹ 22,415	₹ 1,121	₹ 22,415	₹ 16,989	₹ 5,426	₹ 5,426
44	Computer with UPS	05-09-2018	11-02-2022	3.44	5	5%	0.190	₹ 23,178	₹ 4,315	₹ 23,178	₹ 15,142	₹ 8,036	₹ 8,036
45	lap top -ERP	14-03-2019	11-02-2022	2.92	5	5%	0.190	₹ 25,212	₹ 8,848	₹ 25,212	₹ 13,977	₹ 11,235	₹ 11,235
46	COMPUTER	19-02-2020	11-02-2022	1.98	5	5%	0.190	₹ 31,356	₹ 20,283	₹ 31,356	₹ 11,801	₹ 19,555	₹ 19,555
47	COMPUTER	16-03-2020	11-02-2022	1.91	5	5%	0.190	₹ 68,000	₹ 45,520	₹ 68,000	₹ 24,672	₹ 43,328	₹ 43,328
48	INTE I-5 MINI PC 9 CONFENCE	30-06-2020	11-02-2022	1.62	5	5%	0.190	₹ 32,950	₹ 25,088	₹ 32,950	₹ 10,137	₹ 22,813	₹ 22,813
49	CPU FOR ACCOUNTS	13-07-2020	11-02-2022	1.58	5	5%	0.190	₹ 24,800	₹ 19,162	₹ 24,800	₹ 7,462	₹ 17,338	₹ 17,338
50	COMPUTER FOR QC	25-08-2020	11-02-2022	1.47	5	5%	0.190	₹ 30,200	₹ 24,461	₹ 30,200	₹ 8,410	₹ 21,790	₹ 21,790
TOTAL								₹ 16,47,600	₹ 2,18,275	₹ 19,18,281			₹ 2,32,530



ENCLOSURE-C: VALUATION OF ELETRICAL INSTALLATION | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	Electrical Installation-2004-05	31-03-2005	11-02-2022	16.88	25	5%	0.038	₹ 4,11,513	₹ 20,575	₹ 6,62,537	₹ 4,24,964	₹ 2,37,573	₹ 2,13,816
1	250W Sodium Fitting	30-12-2005	11-02-2022	16.13	25	5%	0.038	₹ 84,454	₹ 4,222	₹ 1,35,971	₹ 83,336	₹ 52,635	₹ 47,372
2	Copper Cable	30-12-2005	11-02-2022	16.13	25	5%	0.038	₹ 92,465	₹ 4,622	₹ 1,48,869	₹ 91,241	₹ 57,628	₹ 51,865
3	20 MP A.c Box With Socket	30-12-2005	11-02-2022	16.13	15	5%	0.063	₹ 15,417	₹ 771	₹ 24,821	₹ 25,354	₹ -	₹ 1,241
4	Copper Earth Wire	30-12-2005	11-02-2022	16.13	25	5%	0.038	₹ 62,970	₹ 3,148	₹ 1,01,382	₹ 62,136	₹ 39,246	₹ 35,321
5	Earthing Pits	30-12-2005	11-02-2022	16.13	25	5%	0.038	₹ 16,025	₹ 801	₹ 25,800	₹ 15,813	₹ 9,987	₹ 8,989
6	Copper Cable	30-12-2005	11-02-2022	16.13	25	5%	0.038	₹ 11,099	₹ 555	₹ 17,869	₹ 10,952	₹ 6,917	₹ 6,226
7	Supply Cable	30-12-2005	11-02-2022	16.13	25	5%	0.038	₹ 45,615	₹ 2,280	₹ 73,440	₹ 45,011	₹ 28,429	₹ 25,586
10	Electrical Panel	06-05-2006	11-02-2022	15.78	25	5%	0.038	₹ 17,800	₹ 890	₹ 24,742	₹ 14,837	₹ 9,905	₹ 8,914
11	Electrical Cables	30-08-2006	11-02-2022	15.46	25	5%	0.038	₹ 31,192	₹ 1,559	₹ 43,357	₹ 25,476	₹ 17,881	₹ 16,093
12	Electrical Cables	22-07-2006	11-02-2022	15.57	25	5%	0.038	₹ 18,000	₹ 900	₹ 25,020	₹ 14,803	₹ 10,217	₹ 9,195
16	Electric Penal	19-04-2008	11-02-2022	13.82	25	5%	0.038	₹ 67,600	₹ 3,380	₹ 85,176	₹ 44,746	₹ 40,430	₹ 36,387
17	Electric Cable	16-06-2008	11-02-2022	13.67	25	5%	0.038	₹ 1,51,391	₹ 7,570	₹ 1,92,267	₹ 99,844	₹ 92,423	₹ 83,181
20	Electrical Panel	23-04-2011	11-02-2022	10.81	25	5%	0.038	₹ 1,42,087	₹ 7,882	₹ 1,77,609	₹ 72,983	₹ 1,04,626	₹ 94,163
22	CT.PT for Transformer	27-04-2013	11-02-2022	8.80	15	5%	0.063	₹ 32,999	₹ 8,142	₹ 37,949	₹ 21,150	₹ 16,799	₹ 15,119
23	105 KVR Ele.Panel	10-02-2014	11-02-2022	8.01	25	5%	0.038	₹ 1,24,000	₹ 39,926	₹ 1,36,400	₹ 41,508	₹ 94,892	₹ 85,403
24	G.I. Earthing Electrode	18-12-2013	11-02-2022	8.16	15	5%	0.063	₹ 6,260	₹ 1,927	₹ 7,199	₹ 3,719	₹ 3,480	₹ 3,132
27	PLC System for Brouch Safety M/c	17-08-2015	11-02-2022	6.49	25	5%	0.038	₹ 55,000	₹ 25,611	₹ 59,950	₹ 14,792	₹ 45,158	₹ 40,642
30	Stabliser for HMC	18-06-2016	11-02-2022	5.65	25	5%	0.038	₹ 1,05,001	₹ 57,258	₹ 1,17,601	₹ 25,270	₹ 92,330	₹ 83,097
31	Electri Panel	04-03-2017	11-02-2022	4.95	25	5%	0.038	₹ 19,000	₹ 11,642	₹ 20,520	₹ 3,856	₹ 16,664	₹ 14,998
33	Main Lt Panel for P.Supp	28-06-2017	11-02-2022	4.63	25	5%	0.038	₹ 3,14,000	₹ 2,01,872	₹ 3,39,120	₹ 59,631	₹ 2,79,489	₹ 2,51,540
34	Stabliser for CNC M/c	23-03-2018	11-02-2022	3.89	8	5%	0.119	₹ 35,000	₹ 24,943	₹ 35,350	₹ 16,343	₹ 19,007	₹ 17,107
37	UPS /Battery for CNC Machine	10-05-2019	11-02-2022	2.76	5	5%	0.190	₹ 2,07,600	₹ 1,70,209	₹ 2,11,752	₹ 1,11,109	₹ 1,00,643	₹ 90,579
40	ARMoured CABLE FOR GNRATOR SHIFTING	21-01-2021	11-02-2022	1.06	25	5%	0.038	₹ 1,12,195	₹ 1,10,151	₹ 1,12,195	₹ 4,509	₹ 1,07,686	₹ 96,918
41	EARTHING WORK FOR GENRATOR SHIFTING	21-01-2021	11-02-2022	1.06	25	5%	0.038	₹ 41,000	₹ 40,253	₹ 41,000	₹ 1,648	₹ 39,352	₹ 35,417
42	ELECTRICAL PANEL FOR GEN SET	31-01-2021	11-02-2022	1.03	15	5%	0.063	₹ 1,08,167	₹ 1,06,478	₹ 1,08,167	₹ 7,057	₹ 1,01,110	₹ 90,999
TOTAL								₹ 23,27,850	₹ 8,57,567	₹ 23,03,525			₹ 12,49,483



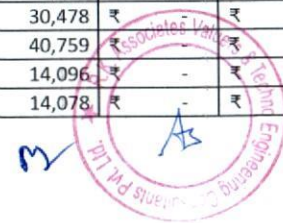
ENCLOSURE-D: VALUATION OF FURNITURES & FIXTURES | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	Steel Aimira	05-04-2006	11-02-2022	15.87	10	5%	0.095	₹ 3,256	₹ 163	₹ 3,256	₹ 4,908	₹ -	₹ 163
2	Air Cooler	24-04-2006	11-02-2022	15.81	5	5%	0.190	₹ 2,620	₹ 131	₹ 2,620	₹ 7,872	₹ -	₹ 131
3	Steel Aimira	03-05-2006	11-02-2022	15.79	10	5%	0.095	₹ 3,988	₹ 199	₹ 3,988	₹ 5,982	₹ -	₹ 199
4	Steel Reck	03-05-2006	11-02-2022	15.79	10	5%	0.095	₹ 47,769	₹ 2,388	₹ 47,769	₹ 71,652	₹ -	₹ 2,388
5	Steel Aimira	18-05-2006	11-02-2022	15.75	10	5%	0.095	₹ 3,921	₹ 196	₹ 3,921	₹ 5,866	₹ -	₹ 196
6	Air Cooler	20-05-2006	11-02-2022	15.74	5	5%	0.190	₹ 2,620	₹ 131	₹ 2,620	₹ 7,837	₹ -	₹ 131
7	Air Cooler	10-05-2006	11-02-2022	15.77	5	5%	0.190	₹ 5,210	₹ 260	₹ 5,210	₹ 15,611	₹ -	₹ 261
8	Fan	26-06-2006	11-02-2022	15.64	8	5%	0.119	₹ 6,250	₹ 312	₹ 6,250	₹ 11,609	₹ -	₹ 313
9	Computer Table	26-06-2006	11-02-2022	15.64	10	5%	0.095	₹ 1,350	₹ 67	₹ 1,350	₹ 2,006	₹ -	₹ 68
10	Table & Chair	14-08-2006	11-02-2022	15.51	5	5%	0.190	₹ 19,072	₹ 954	₹ 19,072	₹ 56,192	₹ -	₹ 954
11	Steel Aimira	01-11-2006	11-02-2022	15.29	10	5%	0.095	₹ 3,988	₹ 199	₹ 3,988	₹ 5,793	₹ -	₹ 199
12	Safe	05-12-2006	11-02-2022	15.20	10	5%	0.095	₹ 11,500	₹ 575	₹ 11,500	₹ 16,603	₹ -	₹ 575
13	Chair	08-01-2007	11-02-2022	15.10	5	5%	0.190	₹ 3,393	₹ 170	₹ 3,393	₹ 9,737	₹ -	₹ 170
14	Chair	09-01-2007	11-02-2022	15.10	5	5%	0.190	₹ 756	₹ 38	₹ 756	₹ 2,169	₹ -	₹ 38
17	Cumputer Table	23-01-2008	11-02-2022	14.06	10	5%	0.095	₹ 2,419	₹ 121	₹ 2,419	₹ 3,232	₹ -	₹ 121
18	Office Table	19-07-2007	11-02-2022	14.58	10	5%	0.095	₹ 1,800	₹ 90	₹ 1,800	₹ 2,493	₹ -	₹ 90
19	Chair	19-07-2007	11-02-2022	14.58	5	5%	0.190	₹ 2,100	₹ 105	₹ 2,100	₹ 5,817	₹ -	₹ 105
22	Air Cooler	30-04-2008	11-02-2022	13.79	5	5%	0.190	₹ 4,500	₹ 225	₹ 4,500	₹ 11,794	₹ -	₹ 225
25	Invertor Sukam	14-09-2009	11-02-2022	12.42	5	5%	0.190	₹ 13,100	₹ 655	₹ 13,100	₹ 30,911	₹ -	₹ 655
26	Samsung LCD	17-02-2010	11-02-2022	11.99	5	5%	0.190	₹ 16,000	₹ 800	₹ 16,000	₹ 36,455	₹ -	₹ 800
30	Revolving Chair & Table	15-04-2011	11-02-2022	10.84	5	5%	0.190	₹ 9,899	₹ 530	₹ 9,899	₹ 20,380	₹ -	₹ 495
31	Revolving Chair	30-04-2011	11-02-2022	10.79	5	5%	0.190	₹ 10,261	₹ 587	₹ 10,261	₹ 21,045	₹ -	₹ 513
32	Steel Almira	24-06-2011	11-02-2022	10.64	10	5%	0.095	₹ 5,486	₹ 393	₹ 5,486	₹ 5,547	₹ -	₹ 274
33	Steel Almira	24-06-2011	11-02-2022	10.64	10	5%	0.095	₹ 5,486	₹ 393	₹ 5,486	₹ 5,547	₹ -	₹ 274
34	Steel Almira	13-09-2011	11-02-2022	10.42	10	5%	0.095	₹ 5,543	₹ 512	₹ 5,543	₹ 5,488	₹ 55	₹ 277
35	Steel Almira for Workes Tools	05-10-2011	11-02-2022	10.36	10	5%	0.095	₹ 5,544	₹ 545	₹ 5,544	₹ 5,457	₹ 87	₹ 277
36	Pallet & Table for CNC	12-10-2011	11-02-2022	10.34	10	5%	0.095	₹ 10,204	₹ 1,024	₹ 10,204	₹ 10,026	₹ 178	₹ 510
37	Office Almira	05-12-2011	11-02-2022	10.19	10	5%	0.095	₹ 6,500	₹ 740	₹ 6,500	₹ 6,295	₹ 205	₹ 325
40	Office Almira Locker Type	26-04-2012	11-02-2022	9.80	10	5%	0.095	₹ 14,000	₹ 2,121	₹ 14,000	₹ 13,038	₹ 962	₹ 866
41	Office Table & Chair	22-10-2012	11-02-2022	9.31	5	5%	0.190	₹ 31,675	₹ 6,275	₹ 31,675	₹ 56,044	₹ -	₹ 1,584
44	Office Chairs & Sofa	01-06-2013	11-02-2022	8.70	5	5%	0.190	₹ 1,85,625	₹ 47,499	₹ 1,85,625	₹ 3,06,983	₹ -	₹ 9,281
45	Office Table & Alimar	04-03-2014	11-02-2022	7.95	10	5%	0.095	₹ 3,08,000	₹ 1,00,935	₹ 3,08,000	₹ 2,32,557	₹ 75,443	₹ 67,899
48	Almira	13-09-2014	11-02-2022	7.42	10	5%	0.095	₹ 12,444	₹ 4,704	₹ 12,444	₹ 8,771	₹ 3,673	₹ 3,306
49	Almira	08-01-2015	11-02-2022	7.10	10	5%	0.095	₹ 26,000	₹ 10,618	₹ 26,000	₹ 17,534	₹ 8,466	₹ 7,620
50	Almira	05-02-2015	11-02-2022	7.02	10	5%	0.095	₹ 7,919	₹ 3,293	₹ 7,919	₹ 5,283	₹ 2,636	₹ 2,373
53	Chairs -CMM Room/Conf.Room	42,145.00	11-02-2022	6.73	5	5%	0.190	₹ 15,800	₹ 6,996	₹ 15,800	₹ 20,216	₹ -	₹ 790
55	Photocopy Machine	23-05-2016	11-02-2022	5.73	5	5%	0.190	₹ 51,046	₹ 27,491	₹ 51,046	₹ 55,535	₹ -	₹ 2,552
56	A.c for Laser Welding M/c Room	24-03-2017	11-02-2022	4.89	6	5%	0.158	₹ 24,500	₹ 15,137	₹ 24,500	₹ 18,971	₹ 5,529	₹ 4,976
59	Fridge -office	17-05-2017	11-02-2022	4.74	8	5%	0.119	₹ 11,900	₹ 7,519	₹ 11,900	₹ 6,702	₹ 5,198	₹ 4,678
60	A.C.1.5 Ton	07-06-2017	11-02-2022	4.68	6	5%	0.158	₹ 34,300	₹ 21,863	₹ 34,300	₹ 25,443	₹ 8,857	₹ 7,971
61	Water Cooler	12-06-2017	11-02-2022	4.67	8	5%	0.119	₹ 28,000	₹ 17,885	₹ 28,000	₹ 15,532	₹ 12,468	₹ 11,221
64	Revolving Chairs 3 Nos	19-09-2019	11-02-2022	2.40	5	5%	0.190	₹ 8,350	₹ 7,133	₹ 8,350	₹ 3,808	₹ 4,542	₹ 4,088
65	Revolving Chairs 3 Nos	12-10-2019	11-02-2022	2.34	5	5%	0.190	₹ 8,700	₹ 7,484	₹ 8,700	₹ 3,863	₹ 4,837	₹ 4,353
TOTAL								₹ 9,82,794	₹ 2,99,456	₹ 9,82,794			₹ 1,44,286



ENCLOSURE-E: VALUATION OF OFFICE EQUIPMENTS | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	Air Conditioner	15-06-2005	11-02-2022	16.67	6	5%	0.158	₹ 17,750	₹ 887	₹ 17,750	₹ 46,853	₹ -	₹ 888
2	Air Cooler	27-04-2005	11-02-2022	16.81	5	5%	0.190	₹ 2,350	₹ 117	₹ 2,350	₹ 7,504	₹ -	₹ 118
3	Air Cooler	15-06-2005	11-02-2022	16.67	5	5%	0.190	₹ 1,981	₹ 99	₹ 1,981	₹ 6,273	₹ -	₹ 99
4	Air Cooler	20-06-2005	11-02-2022	16.66	5	5%	0.190	₹ 2,350	₹ 117	₹ 2,350	₹ 7,438	₹ -	₹ 118
7	Fan	15-05-2006	11-02-2022	15.76	8	5%	0.119	₹ 6,600	₹ 330	₹ 6,600	₹ 12,349	₹ -	₹ 330
8	Air Conditioner	25-05-2006	11-02-2022	15.73	6	5%	0.158	₹ 12,900	₹ 645	₹ 12,900	₹ 32,126	₹ -	₹ 645
9	Photo Copy M/C	17-07-2006	11-02-2022	15.58	5	5%	0.190	₹ 40,500	₹ 2,025	₹ 40,500	₹ 1,19,916	₹ -	₹ 2,025
10	Fax Machine	12-10-2006	11-02-2022	15.35	5	5%	0.190	₹ 6,950	₹ 347	₹ 6,950	₹ 20,263	₹ -	₹ 348
11	Printer	25-10-2006	11-02-2022	15.31	3	5%	0.317	₹ 2,550	₹ 127	₹ 2,550	₹ 12,362	₹ -	₹ 128
12	Ups	26-12-2006	11-02-2022	15.14	5	5%	0.190	₹ 1,976	₹ 98	₹ 1,976	₹ 5,684	₹ -	₹ 99
14	Water Cooler	03-05-2007	11-02-2022	14.79	8	5%	0.119	₹ 20,750	₹ 1,037	₹ 20,750	₹ 36,441	₹ -	₹ 1,038
15	Air Cooler	08-05-2007	11-02-2022	14.78	5	5%	0.190	₹ 5,995	₹ 299	₹ 5,995	₹ 16,830	₹ -	₹ 300
16	Air Cooler	11-05-2007	11-02-2022	14.77	5	5%	0.190	₹ 3,015	₹ 150	₹ 3,015	₹ 8,459	₹ -	₹ 151
17	Almirah	14-05-2007	11-02-2022	14.76	10	5%	0.095	₹ 2,730	₹ 136	₹ 2,730	₹ 3,828	₹ -	₹ 137
18	Fan	27-07-2007	11-02-2022	14.56	8	5%	0.119	₹ 2,756	₹ 137	₹ 2,756	₹ 4,764	₹ -	₹ 138
19	Fan	28-06-2007	11-02-2022	14.64	8	5%	0.119	₹ 2,756	₹ 137	₹ 2,756	₹ 4,790	₹ -	₹ 138
20	Fan	06-08-2007	11-02-2022	14.53	8	5%	0.119	₹ 2,676	₹ 133	₹ 2,676	₹ 4,617	₹ -	₹ 134
21	T.v	17-08-2007	11-02-2022	14.50	5	5%	0.190	₹ 6,500	₹ 325	₹ 6,500	₹ 17,906	₹ -	₹ 325
22	Fan	26-10-2007	11-02-2022	14.31	8	5%	0.119	₹ 2,756	₹ 137	₹ 2,756	₹ 4,682	₹ -	₹ 138
25	Air Cooler	30-04-2008	11-02-2022	13.79	5	5%	0.190	₹ 3,295	₹ 165	₹ 3,295	₹ 8,636	₹ -	₹ 165
26	Air Conditioner	09-05-2008	11-02-2022	13.77	6	5%	0.158	₹ 18,700	₹ 935	₹ 18,700	₹ 40,770	₹ -	₹ 935
27	R.O.Machinr	27-05-2008	11-02-2022	13.72	5	5%	0.190	₹ 17,200	₹ 860	₹ 17,200	₹ 44,839	₹ -	₹ 860
28	Air Cooler	27-05-2008	11-02-2022	13.72	5	5%	0.190	₹ 8,410	₹ 421	₹ 8,410	₹ 21,924	₹ -	₹ 421
29	Photo Copy Machine	28-02-2009	11-02-2022	12.96	5	5%	0.190	₹ 44,775	₹ 2,239	₹ 44,775	₹ 1,10,268	₹ -	₹ 2,239
30	UPS	28-02-2009	11-02-2022	12.96	5	5%	0.190	₹ 2,250	₹ 113	₹ 2,250	₹ 5,541	₹ -	₹ 113
32	Invertor Sukam	14-09-2009	11-02-2022	12.42	5	5%	0.190	₹ 13,100	₹ 655	₹ 13,100	₹ 30,911	₹ -	₹ 655
33	Samsung LCD	17-02-2010	11-02-2022	11.99	5	5%	0.190	₹ 16,000	₹ 800	₹ 16,000	₹ 36,455	₹ -	₹ 800
34	Air Cooler	29-05-2009	11-02-2022	12.72	5	5%	0.190	₹ 5,970	₹ 299	₹ 5,970	₹ 14,423	₹ -	₹ 299
35	Split A.C .1.5 Ton	20-05-2009	11-02-2022	12.74	6	5%	0.158	₹ 27,000	₹ 1,350	₹ 27,000	₹ 54,462	₹ -	₹ 1,350
38	A.C 1.5 Ton	18-04-2010	11-02-2022	11.83	6	5%	0.158	₹ 20,000	₹ 1,000	₹ 20,000	₹ 37,453	₹ -	₹ 1,000
39	20" Air Cooler	31-05-2010	11-02-2022	11.71	5	5%	0.190	₹ 3,656	₹ 183	₹ 3,656	₹ 8,134	₹ -	₹ 183
40	Revoling Chair & Table	12-10-2010	11-02-2022	11.34	5	5%	0.190	₹ 14,906	₹ 745	₹ 14,906	₹ 32,123	₹ -	₹ 745
41	A.C 1.5 Ton	14-10-2010	11-02-2022	11.34	6	5%	0.158	₹ 20,000	₹ 1,000	₹ 20,000	₹ 35,900	₹ -	₹ 1,000
42	15 Ltr Geyser Guest House	14-10-2010	11-02-2022	11.34	6	5%	0.158	₹ 4,500	₹ 225	₹ 4,500	₹ 8,078	₹ -	₹ 225
45	Water Cooler	07-05-2011	11-02-2022	10.78	5	5%	0.190	₹ 3,656	₹ 217	₹ 3,656	₹ 7,485	₹ -	₹ 183
46	Card Punching Machine	12-05-2011	11-02-2022	10.76	5	5%	0.190	₹ 14,906	₹ 901	₹ 14,906	₹ 30,478	₹ -	₹ 745
47	Air Cooler	25-05-2011	11-02-2022	10.73	5	5%	0.190	₹ 20,000	₹ 1,276	₹ 20,000	₹ 40,759	₹ -	₹ 1,000
48	Pedestral fan	18-07-2011	11-02-2022	10.58	5	5%	0.190	₹ 7,014	₹ 547	₹ 7,014	₹ 14,096	₹ -	₹ 351
49	Pedestral fan	23-07-2011	11-02-2022	10.56	5	5%	0.190	₹ 7,014	₹ 556	₹ 7,014	₹ 14,078	₹ -	₹ 351



52	Refrigrator	16-04-2012	11-02-2022	9.83	8	5%	0.119	₹ 17,200	₹ 2,561	₹ 17,200	₹ 20,078	₹ -	₹ 860
53	Air Cooler	05-05-2012	11-02-2022	9.78	5	5%	0.190	₹ 7,200	₹ 1,108	₹ 7,200	₹ 13,376	₹ -	₹ 360
56	Inverter Sukam	30-05-2013	11-02-2022	8.71	5	5%	0.190	₹ 21,500	₹ 1,075	₹ 21,500	₹ 35,579	₹ -	₹ 1,075
57	Goodrej Safe	09-05-2013	11-02-2022	8.77	10	5%	0.095	₹ 17,700	₹ 885	₹ 17,700	₹ 14,742	₹ 2,958	₹ 2,662
58	Telephone EPAX System	31-05-2013	11-02-2022	8.71	8	5%	0.119	₹ 43,365	₹ 2,169	₹ 43,365	₹ 44,837	₹ -	₹ 2,168
59	LED TV	01-05-2013	11-02-2022	8.79	5	5%	0.190	₹ 70,000	₹ 3,500	₹ 70,000	₹ 1,16,894	₹ -	₹ 3,500
60	LED TV	03-06-2013	11-02-2022	8.70	5	5%	0.190	₹ 44,000	₹ 2,200	₹ 44,000	₹ 72,721	₹ -	₹ 2,200
61	Water Cooler	08-06-2013	11-02-2022	8.68	8	5%	0.119	₹ 31,800	₹ 1,590	₹ 31,800	₹ 32,796	₹ -	₹ 1,590
62	Camera	10-07-2013	11-02-2022	8.60	5	5%	0.190	₹ 8,490	₹ 425	₹ 8,490	₹ 13,868	₹ -	₹ 425
63	LED TV for CCTV Camera	18-02-2014	11-02-2022	7.99	5	5%	0.190	₹ 25,500	₹ 586	₹ 25,500	₹ 38,694	₹ -	₹ 1,275
64	CCTV Camera	13-02-2014	11-02-2022	8.00	3	5%	0.317	₹ 1,19,200	₹ 5,960	₹ 1,19,200	₹ 3,01,973	₹ -	₹ 5,960
65	Out Door Camera for CCTV	06-03-2014	11-02-2022	7.94	3	5%	0.317	₹ 12,778	₹ 639	₹ 12,778	₹ 32,138	₹ -	₹ 639
66	Out Door Camera for CCTV	11-03-2014	11-02-2022	7.93	3	5%	0.317	₹ 3,549	₹ 177	₹ 3,549	₹ 8,911	₹ -	₹ 177
67	Office A.C	04-03-2014	11-02-2022	7.95	6	5%	0.158	₹ 3,55,743	₹ 17,787	₹ 3,55,743	₹ 4,47,676	₹ -	₹ 17,787
70	Exhaust Fan	06-20-2014	11-02-2022	7.65	5	5%	0.190	₹ 15,232	₹ 762	₹ 15,232	₹ 22,146	₹ -	₹ 762
71	A.C 1Ton	06-24-2014	11-02-2022	7.64	6	5%	0.158	₹ 17,600	₹ 880	₹ 17,600	₹ 21,293	₹ -	₹ 880
72	Battery for Inverter	06-08-2014	11-02-2022	7.68	5	5%	0.190	₹ 8,200	₹ 410	₹ 8,200	₹ 11,973	₹ -	₹ 410
73	Ladder	18-09-2014	11-02-2022	7.41	8	5%	0.119	₹ 95,074	₹ 4,754	₹ 95,074	₹ 83,608	₹ 11,466	₹ 10,319
76	A/C for CMM Room	14-05-2015	11-02-2022	6.75	6	5%	0.158	₹ 82,500	₹ 4,125	₹ 82,500	₹ 88,217	₹ -	₹ 4,125
77	Well Mauting Fan	15-05-2015	11-02-2022	6.75	5	5%	0.190	₹ 7,919	₹ 396	₹ 7,919	₹ 10,157	₹ -	₹ 396
78	Wall Mounted Fan	25-07-2015	11-02-2022	6.56	8	5%	0.119	₹ 28,526	₹ 1,426	₹ 28,526	₹ 22,209	₹ 6,317	₹ 5,686
79	A.C for Design room	28-09-2015	11-02-2022	6.38	6	5%	0.158	₹ 18,900	₹ 945	₹ 18,900	₹ 19,086	₹ -	₹ 945
80	LED Doom Light	22-02-2016	11-02-2022	5.98	5	5%	0.190	₹ 37,740	₹ 1,887	₹ 37,740	₹ 42,847	₹ -	₹ 1,887
83	Photocopy Machine	23-05-2016	11-02-2022	5.73	5	5%	0.190	₹ 51,046	₹ 3,685	₹ 51,046	₹ 55,535	₹ -	₹ 2,552
84	A.c for Laser Welding M/c Room	24-03-2017	11-02-2022	4.89	6	5%	0.158	₹ 24,500	₹ 5,677	₹ 24,500	₹ 18,971	₹ 5,529	₹ 4,976
87	Fridge	17-05-2017	11-02-2022	4.74	8	5%	0.119	₹ 11,900	₹ 3,095	₹ 11,900	₹ 6,702	₹ 5,198	₹ 4,678
88	A.C 1.5 Ton	07-06-2017	11-02-2022	4.68	6	5%	0.158	₹ 34,300	₹ 9,298	₹ 34,300	₹ 25,443	₹ 8,857	₹ 7,971
89	Water Cooler	12-06-2017	11-02-2022	4.67	5	5%	0.190	₹ 28,000	₹ 7,663	₹ 28,000	₹ 24,851	₹ 3,149	₹ 2,834
93	A.C 1.5 Ton	22-05-2018	11-02-2022	3.73	6	5%	0.158	₹ 17,800	₹ 8,127	₹ 17,800	₹ 10,509	₹ 7,291	₹ 6,562
94	Water Cooler	04-06-2018	11-02-2022	3.69	5	5%	0.190	₹ 22,656	₹ 10,496	₹ 22,656	₹ 15,898	₹ 6,758	₹ 6,083
95	HIGH Sped Fan	30-06-2018	11-02-2022	3.62	8	5%	0.119	₹ 12,693	₹ 6,052	₹ 12,693	₹ 5,459	₹ 7,234	₹ 6,510
96	T.V For GH	01-02-2019	11-02-2022	3.03	5	5%	0.190	₹ 30,469	₹ 17,955	₹ 30,469	₹ 17,542	₹ 12,927	₹ 11,634
99	Water Dispencer	06-04-2019	11-02-2022	2.85	5	5%	0.190	₹ 5,881	₹ 3,659	₹ 5,881	₹ 3,190	₹ 2,691	₹ 2,422
100	A.C With UPS	03-05-2019	11-02-2022	2.78	6	5%	0.158	₹ 19,696	₹ 12,530	₹ 19,696	₹ 8,672	₹ 11,024	₹ 9,922
101	Split AC 1.25 Ton	13-07-2019	11-02-2022	2.59	6	5%	0.158	₹ 35,156	₹ 23,663	₹ 35,156	₹ 14,396	₹ 20,760	₹ 18,684
102	Electrical Gyeser	24-09-2019	11-02-2022	2.39	6	5%	0.158	₹ 7,720	₹ 5,489	₹ 7,720	₹ 2,917	₹ 4,803	₹ 4,323
103	Wall Mounting Fan -2 Nos	25-05-2019	11-02-2022	2.72	8	5%	0.119	₹ 10,733	₹ 6,951	₹ 10,733	₹ 3,467	₹ 7,265	₹ 6,539
106	SPLIT AC FOR QC MAKE BLUE STAR	17-07-2020	11-02-2022	1.57	6	5%	0.158	₹ 25,781	₹ 22,319	₹ 25,781	₹ 6,419	₹ 19,362	₹ 17,426
107	VOLTAGE STABLISER FOR SPLIT AC	17-07-2020	11-02-2022	1.57	6	5%	0.158	₹ 2,119	₹ 1,834	₹ 2,119	₹ 528	₹ 1,591	₹ 1,432
TOTAL								₹ 18,48,358	₹ 2,26,507	₹ 18,48,358			₹ 2,01,546



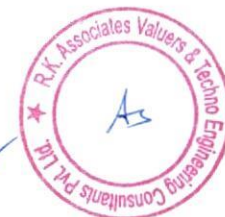
ENCLOSURE-F: VALUATION OF VEHICLES | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	Bike (Motorcycle) (HR29R-9630)	13-08-2007	11-02-2022	14.51	8	5%	0.119	₹ 39,990	₹ 1,999	₹ 39,990	₹ 68,903	₹ -	₹ 2,000
2	Nova Tow Wheelers (Scooter) (HR29U-8363)	26-09-2009	11-02-2022	12.39	8	5%	0.119	₹ 39,250	₹ 1,963	₹ 39,250	₹ 57,732	₹ -	₹ 1,963
3	Toyota Car LIVA (HR29AH-3112)	14-11-2014	11-02-2022	7.25	8	5%	0.119	₹ 6,50,999	₹ 1,57,726	₹ 6,50,999	₹ 5,60,417	₹ 90,582	₹ 81,524
4	Hyundai Verna Car (HR29AM-2030)	29-07-2016	11-02-2022	5.54	8	5%	0.119	₹ 11,64,265	₹ 5,17,785	₹ 11,64,265	₹ 7,66,282	₹ 3,97,983	₹ 3,58,185
5	INNOVA CRYSTA 2.4Z (HR29AW-2003)	20-07-2020	11-02-2022	1.56	8	5%	0.119	₹ 28,03,647	₹ 25,70,952	₹ 28,03,647	₹ 5,20,835	₹ 22,82,812	₹ 20,54,531
TOTAL								₹ 46,98,151	₹ 32,50,425	₹ 46,98,151			₹ 24,98,202



ENCLOSURE-G: VALUATION OF GENERATOR SETS | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	GEN-SET	31-03-2005	11-02-2022	16.88	10	5%	0.095	₹ 8,75,955	₹ 43,797	₹ 10,51,146	₹ 16,85,563	₹ -	₹ 52,557
2	GEN-SET	21-05-2007	11-02-2022	14.74	10	5%	0.095	₹ 3,97,040	₹ 19,852	₹ 4,76,448	₹ 6,67,158	₹ -	₹ 23,822
3	Sound Proof Cabin	10-09-2008	11-02-2022	13.43	10	5%	0.095	₹ 1,97,600	₹ 9,880	₹ 2,31,192	₹ 2,94,969	₹ -	₹ 11,560
4	Sound Proof Cabin	12-09-2008	11-02-2022	13.42	10	5%	0.095	₹ 1,50,800	₹ 7,540	₹ 1,76,436	₹ 2,25,016	₹ -	₹ 8,822
5	Electrical Panel	23-04-2011	11-02-2022	10.81	10	5%	0.095	₹ 1,42,087	₹ 7,882	₹ 1,63,400	₹ 1,67,861	₹ -	₹ 8,170
6	Genrator Set 160 KV	18-06-2012	11-02-2022	9.66	10	5%	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
7	Genrator Set 320 KVA	31-07-2018	11-02-2022	3.54	10	5%	0.095	₹ 16,40,000	₹ 12,24,249	₹ 16,72,800	₹ 5,62,084	₹ 11,10,716	₹ 9,99,645
TOTAL								₹ 34,03,482	₹ 13,13,200	₹ 37,71,422			₹ 11,04,576



ENCLOSURE-H: VALUATION OF FIRE FIGHTING SYSTEM | M/S. NIPHA EXPORTS PRIVATE LIMITED | PLOT NO. 29, SECTOR- 6, FARIDABAD

Sr. No	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (in yrs.)	Estimated Economic life of the Assets (in yrs.)	Salvage Value	Depreciation factor	Cost of Capitalization	Net Block as on (31.01.21)	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Net Depreciated Value	Current Depreciated Replacement Value
1	APEX FIRE PROTECTION	08-01-2021	11-02-2022	1.09	15	5%	0.063	₹ 11,39,838	₹ 10,90,591	₹ 11,39,838	₹ 78,914	₹ 10,60,924	₹ 9,54,831
2	APEX FIRE PROTECTION PVT LTD	08-01-2021	11-02-2022	1.09	15	5%	0.063	₹ 1,93,769	₹ 1,85,397	₹ 1,93,769	₹ 13,415	₹ 1,80,354	₹ 1,62,318
3	RAJ HARDWARE STORES	08-01-2021	11-02-2022	1.09	15	5%	0.063	₹ 76,000	₹ 72,716	₹ 76,000	₹ 5,262	₹ 70,738	₹ 63,664
4	GURUSAB POWER	08-01-2021	11-02-2022	1.09	15	5%	0.063	₹ 12,415	₹ 11,879	₹ 12,415	₹ 860	₹ 11,555	₹ 10,400
5	BIZ HERO INDIA PVT LTD	08-01-2021	11-02-2022	1.09	15	5%	0.063	₹ 14,359	₹ 13,739	₹ 14,359	₹ 994	₹ 13,365	₹ 12,029
TOTAL								₹ 14,36,381	₹ 13,74,322	₹ 14,36,381			₹ 12,03,243



SURVEY SUMMARY SHEET

(TO BE ENCLOSED WITH VALUATION REPORT)

(Version 1.0) | Date of implementation: 10.04.2017

Every Valuation report at R.K. Associates is prepared based on the thorough survey of the property carried out by our Engineering Surveyor. This Survey Summary Sheet is for the information of Banker/ concerned interested organization. Detailed Survey Form can also be made available to the interested organization in case it is required to cross check what information our surveyor has given in site inspection report based on which Valuation report is prepared.

1.	File No.			
2.	Name of the Surveyor	Indrajit Rather		
3.	Borrower Name	Wipro Exports Pvt Ltd.		
4.	Name of the Owner	"		
5.	Property Address which has to be valued	Plot No-29, Sec-6, FBD		
6.	Property shown & identified by at spot	<input type="checkbox"/> Owner, <input checked="" type="checkbox"/> Representative, <input type="checkbox"/> No one was available, <input type="checkbox"/> Property is locked, survey could not be done from inside <div style="display: flex; justify-content: space-between;"> <div>Name</div> <div>Contact No.</div> </div> <div style="display: flex; justify-content: space-between;"> <div>R. P. Sharma.</div> <div>8800935020</div> </div>		
7.	How Property is Identified by the Surveyor	<input type="checkbox"/> From schedule of the properties mentioned in the deed, <input checked="" type="checkbox"/> From name plate displayed on the property, <input type="checkbox"/> Identified by the owner/ owner representative, <input type="checkbox"/> Enquired from nearby people, <input type="checkbox"/> Identification of the property could not be done, <input type="checkbox"/> Survey was not done		
8.	Are Boundaries matched	<input checked="" type="checkbox"/> Yes, <input type="checkbox"/> No, <input type="checkbox"/> No relevant papers available to match the boundaries, <input type="checkbox"/> Boundaries not mentioned in available documents		
9.	Survey Type	<input type="checkbox"/> Full survey (inside-out with measurements & photographs) <input type="checkbox"/> Half Survey (Measurements from outside & photographs) <input checked="" type="checkbox"/> Only photographs taken (No measurements)		
10.	Reason for Half survey or only photographs taken	<input type="checkbox"/> Property was locked, <input type="checkbox"/> Possessee didn't allow to inspect the property, <input type="checkbox"/> NPA property so couldn't be surveyed completely NA		
11.	Type of Property	<input type="checkbox"/> Flat in Multistoried Apartment, <input type="checkbox"/> Residential House, <input type="checkbox"/> Low Rise Apartment, <input type="checkbox"/> Residential Builder Floor, <input type="checkbox"/> Commercial Land & Building, <input type="checkbox"/> Commercial Office, <input type="checkbox"/> Commercial Shop, <input type="checkbox"/> Commercial Floor, <input type="checkbox"/> Shopping Mall, <input type="checkbox"/> Hotel, <input checked="" type="checkbox"/> Industrial, <input type="checkbox"/> Institutional, <input type="checkbox"/> School Building, <input type="checkbox"/> Vacant Residential Plot, <input type="checkbox"/> Vacant Industrial Plot, <input type="checkbox"/> Agricultural Land		
12.	Property Measurement	<input type="checkbox"/> Self-measured, <input type="checkbox"/> Sample measurement, <input type="checkbox"/> No measurement NA		
13.	Reason for no measurement	<input type="checkbox"/> It's a flat in multi storey building so measurement not required <input type="checkbox"/> Property was locked, <input type="checkbox"/> Owner/ possessee didn't allow it, <input type="checkbox"/> NPA property so didn't enter the property, <input type="checkbox"/> Very Large Property, practically not possible to measure the area within limited time <input type="checkbox"/> Any other Reason: NA		
14.	Land Area of the Property	As per Title deed	As per Map	As per site survey
			NA	
15.	Covered Built-up Area	As per Title deed	As per Map	As per site survey
			NA	
16.	Property possessed by at the time of survey	<input checked="" type="checkbox"/> Owner, <input type="checkbox"/> Vacant, <input type="checkbox"/> Lessee, <input type="checkbox"/> Under Construction, <input type="checkbox"/> Couldn't be Surveyed, <input type="checkbox"/> Property was locked, <input type="checkbox"/> Bank sealed, <input type="checkbox"/> Court sealed		
17.	Any negative observation of the			



	property during survey	
18.	Is Independent access available to the property	<input checked="" type="checkbox"/> Clear independent access is available. <input type="checkbox"/> Access available in sharing of other adjoining property. <input type="checkbox"/> No clear access is available. <input type="checkbox"/> Access is closed due to dispute
19.	Is property clearly demarcated with permanent boundaries?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <input type="checkbox"/> Only with Temporary boundaries
20.	Is the property merged or colluded with any other property.	No
21.	Local Information References on property rates	Please refer attached sheet named 'Property rate Information Details.'

Endorsement:

1. Signature of the Person who was present from the owner side to identify the property:

Undertaking: I have shown the correct property and provided the correct information about the property to the surveyor of R.K. Associates to the best of my knowledge for which Valuation has to be prepared. In case I have shown wrong property or misled the valuer company in any way then I'll be solely responsible for this unlawful act.

- a. Name of the Person: R.P. Sharma.
b. Relation: Employee
c. Signature: [Signature]
d. Date: 10/21/22

In case not signed then mention the reason for it: ☐ No one was available, ☐ Property is locked, ☐ Owner/representative refused to sign it, ☐ Any other reason:

2. Surveyor Signature who did site inspection:

Undertaking: I have inspected the property and cross verified the property details at site to the extent of a. Matching boundaries of the property, b. Sample measurement of its area, c. Physical condition, d. Property rates as per local information with what is mentioned in the property documents provided to me by the Bank/Interested organization. I have not come under influence of anyone during site inspection and have only recorded the true and factual details in the survey form which I come across during the site survey. I understand that giving any manipulative information in the survey form will lead to incorrect Valuation report which is an unlawful act and I'll be solely responsible for doing it.

- a. Name of the Surveyor: Indrajit Rathor
b. Signature: [Signature]
c. Date: 10/21/22

