

REPORT FORMAT: V-L11 (IBC – P&M) | Version: 10.2\_2022

CASE NO. VIS(2021-22)-PL974-826-1053

DATED: 06/04/2022

# VALUATION REPORT

OF

NATURE OF ASSETS	PLANT & MACHINERY
CATEGORY OF ASSETS	INDUSTRIAL
TYPE OF ASSETS	INDUSTRIAL PLANT

SITUATED AT

R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA-  
DAKSHIN RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY,  
WEST BENGAL

OWNER/S

M/S. NIPHA EXPORTS PVT. LTD.

REPORT PREPARED FOR

PUNJAB NATIONAL BANK, LCB BRANCH, KOLKATA

- Corporate Valuers
- Business/ Enterprise/ Equity Valuations
- Lender's Independent Engineers (LIE)
- Techno Economic Viability Consultants (TEV)
- Agency for Specialized Account Monitoring (ASM)

■ Project Techno Financial Advisors  
*\*Important: In case of any query/ issue/ concern or escalation you may please contact Incident Manager @  
valuers@rkassociates.org. We will appreciate your feedback in order to improve our services.*

■ Chartered Engineers

■ Industry/ Trade Rehabilitation Consultants

■ NPA Management

■ Panel Valuer & Techno Economic Consultants for PSU  
Banks

*NOTE: As per IBA Guidelines please provide your feedback on the report within 15 days of its submission after which  
report will be considered to be accepted & correct.*

Valuation Terms of Services & Valuer's Important Remarks are available at [www.rkassociates.org](http://www.rkassociates.org) for reference.

CORPORATE OFFICE:

D-39, 2nd floor, Sector 2, Noida-201301

Ph - +91-0120-4110117, 4324647, +91 - 9958632707

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



**PART A**

**SNAPSHOT OF THE PLANT/ MACHINERY UNDER VALUATION**



**SITUATED AT**

**R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN  
RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL**

**FILE NO.: VIS(2021-22)-PL974-826-1053**

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**PART B**

**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 Pvt. Ltd.	
d.	Address at which Plant & Machinery located	R.S Dag No. 407, 408, 409, 410 And R.S Khaitan No. 197 & 434, Mouza- Dakshin Rajyadharpur, P.O & P.S- Serampore, District- Hoogly, West	
e.	Google Map Location	22°44'50.2"N 88°19'07.7"E	
f.	Type of the Plant/ Machinery	Mid Scale Industrial Plant	
g.	Nature of Industry	Steel & Iron/ Forging Unit	
h.	Type of Valuation	Plant & Machinery Valuation	
i.	Report Type	Plain Asset Valuation	
j.	Date of Inspection of the Property	4 February 2022	
k.	Date of Valuation Report	6 April 2022	
l.	Plant Technical person name, contact number & designation assisted for Survey	Mr. Kaushik Chaterjee (☎-9832808809)	
m.	Purpose of the Valuation	For Periodic Re-valuation of the mortgaged property	
n.	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.	
o.	Out-of-Scope of the Assessment	<div><div>i.</div><div>Verification of authenticity of documents from originals or cross checking from any Govt. deptt. is not done at our end.</div><div>ii.</div><div>Legal aspects &amp; rights of the Plant &amp; Machinery are out-of-scope of this report.</div><div>iii.</div><div>Inventorization of P&amp;M is out of scope of work.</div><div>iv.</div><div>Componentization of Plant &amp; Machinery is out of scope of this report.</div><div>v.</div><div>Identification of the P&amp;M is only limited to cross verification of major machines &amp; production lines.</div><div>vi.</div><div>Technical/ mechanical/ operational testing of the machines is out-of-scope of the report.</div><div>vii.</div><div>Comment/ determination on technological aspect is out of scope of this report.</div><div>viii.</div><div>Any kind of machine/ process design is out of scope of the report.</div></div>	
p.	Information provided/ available for assessment	Documents Requested	Documents Provided
		Total 04 documents requested.	Total 03 documents provided.

**FILE NO.: VIS(2021-22)-PL974-826-1053**

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at [www.rkassociates.org](http://www.rkassociates.org)

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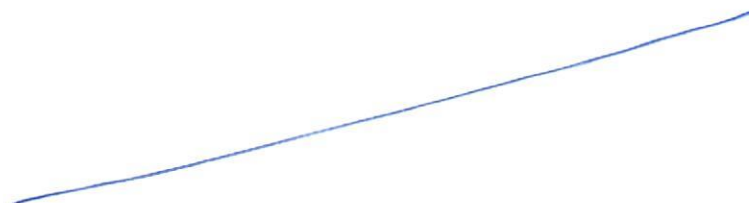
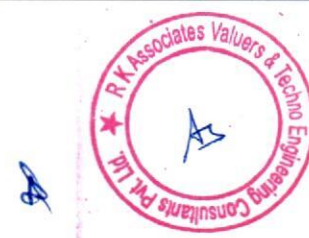




		Detailed Fixed Asset Register/ Inventory Sheet	Detailed Fixed Asset Register
		Factory Licence	Factory Licence
		Production Control	Production Control
		Balance Sheet	No details/ information provided
q.	Details of the Person providing the Information	Mr. Kaushik Chaterjee (☐-9832808809)	
r.	Identification of the Assets	<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 type="checkbox"/> Identified by the company's representative <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	

<b>2.</b>	<b>VALUATION SUMMARY</b>	
i.	Total Prospective Fair Market Value	<b>Rs.11,86,00,000/-</b>
ii.	Total Expected Realizable/ Fetch Value	<b>Rs.10,08,10,000/-</b>
iii.	Total Expected Distress/ Forced Sale Value	<b>Rs. 8,89,50,000/-</b>

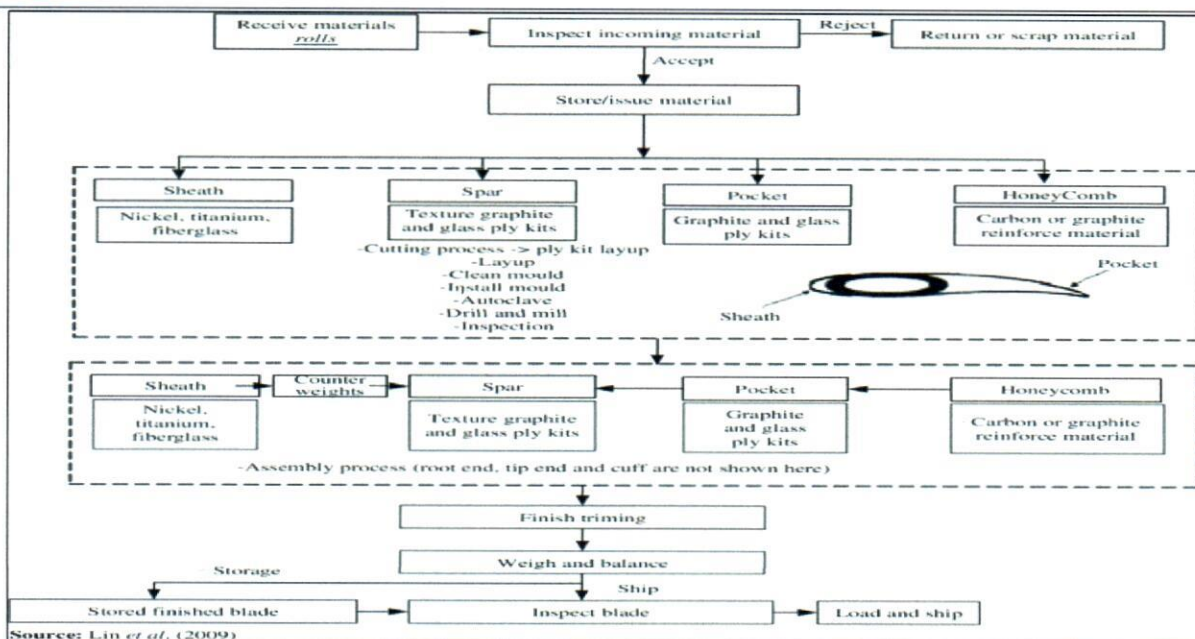
<b>3.</b>	<b>ENCLOSURES</b>	
a.	<b>Part A</b>	<b>Snapshot of The Asset/ Property Under Valuation</b>
b.	<b>Part B</b>	<b>SUMMARY OF THE VALUATION REPORT</b>
c.	<b>Part C</b>	<b>Characteristics Description of The Asset</b>
d.	<b>Part D</b>	<b>Procedure of Valuation Assessments</b>
e.	Enclosure 2	Google Map – Page No. 19
f.	Enclosure 3	Photographs – Pages 20-28
g.	Enclosure 5	Valuer's Important Remarks – Pages 29-32



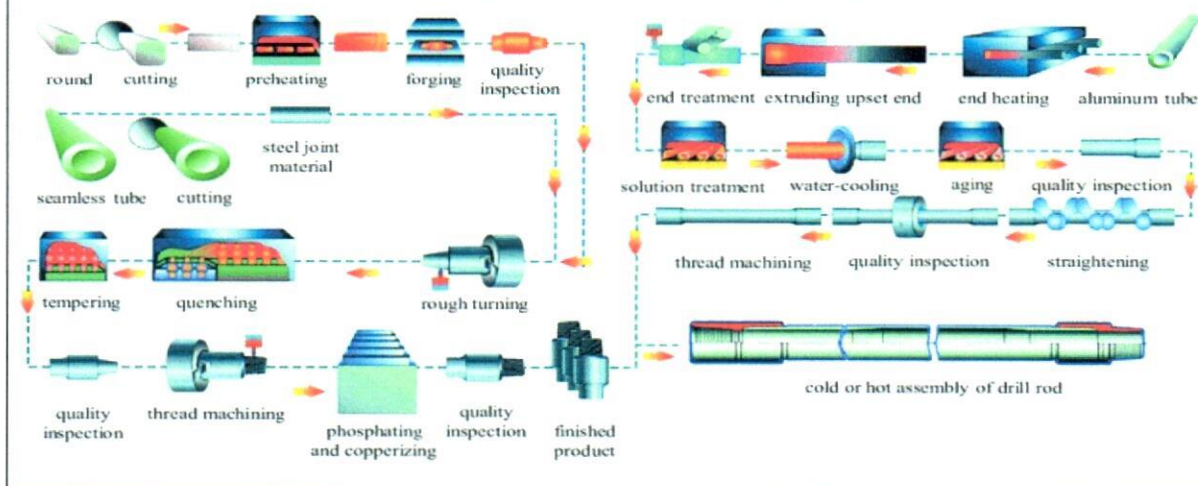






and assembly of drill rod

Compared with hot assembly of drill rod, the equipment and process of cold assembly are relatively simple. Cold assembly provides higher torsional strength and lower fretting contact stress to the rod body and steel connector position. And it avoids the change of aluminium alloy micro structure for hot assembly of high temperature condition.



### 3. TECHNOLOGY TYPE/ GENERATION USED AND TECHNOLOGICAL COLLABORATIONS IF ANY

a.	Technology Type/ Generation Used in this Plant	Indigenous, Semi-automatic
b.	Technological Collaborations If Any	No information provided to us.
c.	Current Technology used for this Industry in Market	Ingenious machines being used in these type of medium scale plant.

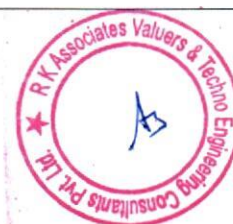
### 4. RAW MATERIALS REQUIRED & AVAILABILITY

Type of Raw Material	Ingots, Billets, Pig Iron & Scraps
Availability	Good



<b>5.</b>	<b>AVAILABILITY &amp; STATUS OF UTILITIES</b>	
	Power/ Electricity	Yes
	Water	Yes
	Road/ Transport	Yes
<b>6.</b>	<b>COMMENT ON AVAILABILITY OF LABOUR</b>	
	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	450 as informed during site visit
<b>7.</b>	<b>SALES TRANSACTIONAL PROSPECTS OF SUCH PLANTS/ MACHINERY</b>	
	Strategic Sale as part of the ongoing concern company.	
	<b>Reason:</b> This is an ingots, billet, manufacturing plant on going concern basis, therefore it can fetch 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	
<b>8.</b>	<b>DEMAND OF SUCH PLANT &amp; MACHINERY IN THE MARKET</b>	
	Appears to be moderate as per general information available in public domain.	
<b>9.</b>	<b>SURVEY DETAILS</b>	
a.	Plant has been surveyed by our Engineering Team on dated 04/02/2022.	
b.	Site inspection was done in the presence of Company's Employee of the Company. Mr. Kaushik Chatterjee who was available from the company to furnish any specific detail about the Plant & Machinery.	
c.	Our team examined & verified the machines and utilities from the FAR provided by the Company. Only major machinery, process line & equipment has been verified.	
d.	Photographs have also been taken of all the Machines and its accessories installed there.	
e.	Plant was found operational at the time of survey.	
f.	Details have been cross checked as per the documents provided to us by the company and what was observed at the site.	
g.	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.	
h.	Site Survey has been carried out on the basis of the physical existence of the assets rather than their technical expediency.	
i.	As per the overall site visit summary, Plant appeared to be in average condition.	

A





**PART D**

**PROCEDURE OF VALUATION ASSESMENT**

1.	GENERAL INFORMATION			
i.	Important Dates	<b>Date of Inspection of the Property</b>	<b>Date of Valuation Assessment</b>	<b>Date of Valuation Report</b>
		4 February 2022	6 April 2022	6 April 2022
ii.	Client	Punjab National Bank, LCB Branch, Kolkata		
iii.	Intended User	Punjab National Bank, LCB Branch, Kolkata		
iv.	Intended Use	To know the general idea on the market valuation trend of the property as per free market transaction. This report is not intended to cover any other internal mechanism, criteria, and considerations of any organization as per their own need, use & purpose.		
v.	Purpose of Valuation	For Periodic Re-valuation of the mortgaged property		
vi.	Scope of the Assessment	Non binding opinion on the assessment of Plain Physical Asset Valuation of the property identified to us by the owner or through his representative.		
vii.	Restrictions	This report should not be referred for any other purpose, by any other user and for any other date other then as specified above.		
viii.	Identification of the Assets	<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 by the company's representative <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		
ix.	Type of Survey conducted	Half Survey (Approximate sample random measurement verification from outside only & photographs),		





2.	ASSESSMENT FACTORS				
i.	Nature of the Valuation	Fixed Assets Valuation			
ii.	Nature/ Category/ Type/ Classification of Asset under Valuation	Nature	Category		Type
		PLANT & MACHINERY	INDUSTRIAL		INDUSTRIAL PLANT & MACHINERY
		Classification	Income/ Revenue Generating Asset		
iii.	Type of Valuation (Basis of Valuation as per IVS)	Primary Basis	Fair Market Value		
		Secondary Basis	On-going concern basis		
iv.	Present market state of the Asset assumed (Premise of Value as per IVS)	Under Normal Marketable State			
		Reason: Asset under free market transaction state			
v.	Physical Infrastructure availability factors of the locality	Water Supply	Sewerage/ sanitation system	Electricity	Road and Public Transport connectivity
		Yes	Underground	Yes	Easily available
		Availability of other public utilities nearby		Availability of communication facilities	
		Transport, Market, Hospital etc. are available in close vicinity		Major Telecommunication Service Provider & ISP connections are available	
vi.	Neighbourhood amenities	Good (Mixed use)			
vii.	Any New Development in surrounding area	None		None	
viii.	Any specific advantage/ drawback in the plant and machines	<p>This specific unit M/s. Nipha Exports is partly demarcated only and is merged with the adjacent property of M/s. Nipha Steel Ltd. From southern end and as per our visual observation Foundry unit &amp; Engineering unit of this Plant lies in M/s. Nipha Steel premises, however no confirmation is provided to us regarding the same from company's representative. Therefore, bank is advised to check the same at their end.</p> <p>During our site visit we have also observed that the safety measure at the plant is not properly maintained and labors are working without property safety.</p>			
ix.	Machines overall usability/ utility Factor	Restricted to a particular use			
x.	Best Sale procedure to	Fair Market Value			





	realize maximum Value (in respect to Present market state or premise of the Asset as per point (iv) above)	Free market transaction at arm's length wherein the parties, after full market survey each acted knowledgeably, prudently and without any compulsion.	
xi.	Hypothetical Sale transaction method assumed for the computation of valuation	Fair Market Value  Free market transaction at arm's length wherein the parties, after full market survey each acted knowledgeably, prudently and without any compulsion.	
xii.	Approach & Method of Valuation Used	Approach of Valuation	Method of Valuation
		Cost Approach	Depreciated Reproduction Cost Method
xiii.	Type of Source of Information	Level 3 Input (Tertiary)	
xiv.	Any other aspect which has relevance on the value or marketability of the machines	<p>The marketability for the machines depends upon the industry outlook, make, market condition, raw material, maintenance, raw material, usability, capacity.</p> <p>This Valuation report is prepared based on the facts of the assets &amp; market situation on the date of the survey. It is a well-known fact that the market value of any asset varies with time &amp; socio-economic conditions prevailing in the region/ country. In future assets market may go down, asset conditions may change or may go worse, plant vicinity conditions may go down or become worse, plant market may change due to impact of Govt. policies or effect of domestic/ world economy, usability prospects of the Plant may change, etc. Hence before financing, Banker/ FI should take into consideration all such future risk while financing.</p>	
xv.	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.		
xvi.	Basis of computation & working		
	Main Basis:  a. <b>Basic Methodology:</b> For arriving at fair market value of P&M & other fixed assets our engineering team has rationally applied the mixture of <b>'sales comparison approach (market approach)'</b> and the <b>'cost approach (depreciated replacement cost)'</b> . 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 specific purpose machines used for the Power generation plant with auxiliary equipment's are Boiler, Turbine, Generator, C&I, Coal Handling Plant, Switchyard & BOP, Transmission line, Water conveyor system among other auxiliary machinery for running the plant which limits its realizable value to specific purpose. Type of boiler used in the plant is CFBC.
- 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 in FAR doesn't include any kind of soft cost like pre-operative, finance, IDC expenses, etc. incurred during establishment of the Project.
- f. For calculating Replacement Cost of the machines as on date, Cost Inflation Index is taken into consideration since this Plant is 5-6 years old and since then fluctuation has occurred in the prices of metals or industrial commodities.
- g. For evaluating depreciation, Central Electricity Commission Guidelines & Chart of Companies Act-2013 for ascertaining useful life of different types of machines are followed. Useful life of Primary machines of the Plant like Boiler, Turbine, Generator, Coal Handling System etc. is taken as 25 years. For other auxiliary machinery & equipment average life varies from 5 – 20 years.
- h. Market & Industry scenario is also explored for demand of such Plants and it is found that many other power plant units are also present in different parts of the Maharashtra for electricity generation but what makes GMR Warora attractive to potential suitors is that this Plant is established on Sub- critical Technology, is a well running Plant having PPA and FSA tied up.
- i. 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.
- j. **Underline assumption** for the evaluation of this Plant & Machinery is that it can be sold individually in market since demand of used & second hand machinery of this type is available in the market.
- k. Valuation of the asset is done as found on as-is-where basis on the site as identified to us by client/ owner/ owner representative during site inspection by our engineer/s unless otherwise mentioned in the report.
- l. The valuation of the Plant/ Machinery has been done considering the plant as a whole. The individual cost for machines shown is for illustration purpose, and may vary from market rates since the valuation is done using cost approach method and finally cross verified from market approach as a whole plant and not individual machine.
- m. 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.

**Other Basis:**

- n. 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 and based on the Standard Operating



	<p>Procedures, Best Practices, Caveats, Limitations, Conditions, Remarks, Important Notes, Valuation TOR and definition of different nature of values.</p> <p>o. The indicative value has been suggested based on the prevailing market rates that came to our knowledge during secondary &amp; tertiary market research and is not split into formal &amp; informal payment arrangements. Most of the deals takes place which includes both formal &amp; informal payment components. Deals which takes place in complete formal payment component may realize relatively less actual transaction value due to inherent added tax, stamp registration liabilities on the buyer.</p> <p>p. Secondary/ Tertiary costs related to asset transaction like Installation, maintenance and Logistics costs pertaining to the sale/ purchase of the assets are not considered separately while assessing the indicative estimated Market Value and is assumed to be included in the Cost of capitalization provided by the client.</p> <p>q. The condition assessment and the estimation of the residual economic life of the machinery and assets are only based on the visual observations and appearance found during the site survey. We have not carried out any physical tests to assess the working and efficiency of the machines and assets.</p> <p>r. Any kind of unpaid statutory, utilities, lease, interest or any other pecuniary dues on the asset or on its owners has not been factored in the Valuation.</p> <p>s. Valuation is done for the asset found on as-is-where basis which owner/ owner representative/ client/ bank has shown to us on site of which some reference has been taken from the information/ data given in the copy of documents provided to us which have been relied upon in good faith and we have assumed that it to be true and correct.</p>
xvii.	<b>ASSUMPTIONS</b>
	<p>a. Documents/ Information/ Data provided by the client/ property owner or his representative both written &amp; verbally is true and correct without any fabrication and has been relied upon in good faith.</p> <p>b. The assets and interests therein have been valued free and clear of any liens or encumbrances unless stated otherwise. No hidden or apparent conditions regarding the subject assets or their ownership are assumed to exist. No opinion of title is rendered in this report and a good title is assumed unless stated otherwise.</p> <p>c. It is assumed that the concerned Lender/ Financial Institution has asked for the valuation of that property after satisfying the authenticity of the documents given to us and for which the legal verification has been already taken and cleared by the competent Advocate before requesting for the Valuation report. I/ We assume no responsibility for the legal matters including, but not limited to, legal or title concerns.</p> <p>d. Payment condition during transaction in the Valuation has been considered on all cash basis which includes both formal &amp; informal payment components as per market trend.</p> <p>e. Sale transaction method of the asset is assumed as Free market transaction without any compulsion unless otherwise mentioned while assessing Indicative &amp; Estimated Fair Prospective Market Value of the asset unless otherwise stated.</p>
xviii.	<b>SPECIAL ASSUMPTIONS</b>
	<p>Partly demarcated only (Merged with the adjacent property of M/s Nipha steel Ltd. From southern end and as per our visual observation Foundry unit &amp; engineering unit lies in M/s. Nipha steel premises, however no confirmation is provided to us regarding the same from company's representative bank is advised to check the same at their end.)</p>
xix.	<b>LIMITATIONS</b>
	None






**SUMMARY- VALUATION OF PLANT & MACHINERY AND OTHER FIXED ASSETS OF | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL**

Sr. No.	Items	Annexure	Cost of Capitalization	Net Block	Gross Current Replacement Cost (GCRC)	Current Depreciated Market Value
1	Plant & Machinery	A	₹ 16,76,42,138	₹ 11,75,37,069	₹ 17,35,91,390	₹ 9,96,51,902
2	Furniture and Fixtures	B	₹ 8,59,325	₹ 5,38,313	₹ 8,59,325	₹ 3,27,898
3	Electrical Installation	C	₹ 2,13,10,518	₹ 1,31,58,160	₹ 2,18,38,584	₹ 1,34,48,241
4	Office Equipments	D	₹ 13,42,297	₹ 7,57,709	₹ 13,46,040	₹ 6,41,641
5	Computers	E	₹ 33,14,056	₹ 9,75,409	₹ 33,14,056	₹ 8,60,758
6	Lab Equipment	F	₹ 61,63,431	₹ 25,49,068	₹ 61,63,431	₹ 26,49,705
7	Vehicles	G	₹ 17,34,988	₹ 12,64,528	₹ 17,34,988	₹ 10,02,545
<b>TOTAL</b>			<b>₹ 20,23,66,754</b>	<b>₹ 13,67,80,257</b>	<b>₹ 20,88,47,815</b>	<b>₹ 11,85,82,691</b>

**Notes:**

1. Asset items pertaining to M/s. Nipha Exports Pvt. Ltd. Located at: Mouza- Dakshin Rajyadharpur, P.O & P.S- Serampore, District- Hoogly, Kolkata.

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 assets described as "2013-2014" & those where nothing is mentioned, we have taken Economic Life as 5 to 15 year and inflation is taken as 0%, as we didn't get the details for the same from the client after repeated reminders.

4. For evaluating useful life for calculation of depreciation, Chart of Companies Act-2013 and finally general practical trend of machinery plants are referred

6. For evaluating the Gross current replacement cost of the machines and equipments, we have adopted the inflation rate occurred in the manufacturing of the respective commodity. For the same we have used the whole sale price index provided by the Government of India through [www.eaindustry.nic.in](http://www.eaindustry.nic.in)

7. The useful life of machinery & equipment is taken as 3 – 25 years.

8. 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).





3.	CONSOLIDATED VALUATION ASSESSMENT OF THE PLANT AND MACHINERY		
S.No.	Particulars	Cost of Capitalisation	Indicative & Estimated Prospective Fair Market Value
a.	Plant & Machinery Value	Rs.20,23,66,754/-	Rs.11,85,82,691/-
b.	Additional Premium if any	NA	NA
	Details/ Justification	NA	NA
c.	Deductions charged if any	---	NA
	Details/ Justification	---	NA
d.	<b>Total Indicative &amp; Estimated Prospective Fair Market Value</b>	---	<b>Rs.11,85,82,691/-</b>
e.	<b>Rounded Off</b>	---	<b>Rs.11,86,00,000/-</b>
f.	Indicative & Estimated Prospective Fair Market Value in words	Rupees Eleven Crore Eighty Six Lakhs Only	
g.	Expected Realizable Value (@ ~15% less)	---	Rs.10,08,10,000/-
h.	Expected Distress Sale Value (@ ~25% less)	---	Rs.8,89,50,000/-
i.	<b>Concluding Comments/ Disclosures if any</b>		
	<p>a. This specific unit M/s. Nipha Exports is partly demarcated only and is merged with the adjacent property of M/s. Nipha Steel Ltd. From southern end and as per our visual observation Foundry unit &amp; Engineering unit of this Plant lies in M/s. Nipha Steel premises, however no confirmation is provided to us regarding the same from company's representative. Therefore, bank is advised to check the same at their end.</p> <p>b. During our site visit we have also observed that the safety measure at the plant is not properly maintained and labors are working without property safety.</p> <p>c. We are independent of client/ company and do not have any direct/ indirect interest in the property.</p> <p>d. This valuation has been conducted by R.K Associates Valuers &amp; Techno Engineering Consultants (P) Ltd. and its team of experts.</p> <p>e. This Valuation is done for the property found on as-is-where basis as shown on the site by the Bank/ customer of which photographs is also attached with the report.</p> <p>f. Reference of the property is also taken from 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. However we do not vouch the absolute correctness of the property identification, exact address, physical conditions, etc. based on the documents provided to us since property shown to us may differ on site Vs as mentioned in the documents or incorrect/ fabricated documents may have been provided to us.</p>		



- g. Legal aspects for eg. investigation of title, ownership rights, lien, charge, mortgage, lease, verification of documents from originals or from any Govt. department, etc. has to be taken care by legal experts/ Advocates and same has not been done at our end.
- h. The valuation of an asset is an estimate of the worth of that asset which is arrived at by the Valuer in his expert opinion after factoring in multiple parameters and externalities. This may not be the actual price of that asset and the market may discover a different price for that asset.
- i. This report only contains opinion based on technical & market information which came to our knowledge during the course of the assignment. It doesn't contain any recommendations.
- j. This report is prepared following our Standard Operating Procedures & Best Practices and will be subject to Limitations, Conditions, Valuer's Remarks, Important Notes, Valuation TOS and basis of computation & working as described above.
- k. The use of this report will become valid only after payment of full fees as per the Payment Terms. Using this report or any part content created in this report without payment of charges will be seen as misuse and unauthorized use of the report.

j. **IMPORTANT KEY DEFINITIONS**

**Fair Value** suggested by the competent Valuer is that prospective estimated amount in his expert & prudent opinion of the subject asset/ property without any prejudice after he has carefully & exhaustively evaluated the facts & information came in front of him or which he could reasonably collect during the course of the assessment related to the subject asset on an as-is, where-is basis in its existing conditions, with all its existing advantages & disadvantages and its potential possibilities which is just & equitable at which the subject asset/ property should be exchanged between a willing buyer and willing seller at an arm's length transaction in an open & unrestricted market, in an orderly transaction after proper marketing, wherein the parties, each acted knowledgeably, prudently without any compulsion on the date of the Valuation.

Fair Value without using the term "Market" in it describes that the value suggested by the Valuer may not mandatorily follow or may not be in complete consonance to the established Market in his expert opinion. It may or may not follow market dynamics. But if the suggested value by the valuer is not within the prevailing Market range or is assessed for an asset is located in an un-established Market then the valuer will give reasonable justification & reasoning that for what reasons the value suggested by him doesn't follow the prevailing market dynamics.

**Fair Market Value** suggested by the competent Valuer is that prospective estimated amount in his expert & prudent opinion of the subject asset/ property without any prejudice in consonance to the Market dynamics after he has carefully & exhaustively evaluated the facts & information came in front of him or which he could reasonably collect during the course of assessment related to the subject asset on an as-is, where-is basis in its existing conditions, with all its existing advantages & disadvantages and its potential possibilities which is just & equitable at which the subject asset/ property should be exchanged between a willing buyer and willing seller at an arm's length transaction in an open & unrestricted market, in an orderly transaction after proper marketing, wherein the parties, each acted knowledgeably, prudently without any compulsion on the date of the Valuation.

Here the words "in consonance to the established Market" means that the Valuer will give opinion within the realms & dynamics of the prevailing market rates after exhaustively doing the micro market research. However due to the element of "Fair" in it, valuer will always look for the factors if the value should be better than the market realms which is just & equitable backed by strong justification and reasoning.



**Market Value** suggested by the competent Valuer is that prospective estimated amount which is average price of the similar comparable assets prevailing in an open & established market during the near period of the date of valuation at which the subject asset/ property should be exchanged between a willing buyer and willing seller on an as-is, where-is basis in its existing conditions, with all its existing advantages & disadvantages and its potential possibilities at an arm's length transaction in an open, established & unrestricted market, in an orderly transaction, wherein the parties, each acted without any compulsion on the date of the Valuation.

Using the term "Market Value" without "Fair" omits the elements of proper marketing, acting knowledgeably & prudently.

Market and market participants can be sentimental, inclined towards the transaction without the element of complete knowledge & prudence about facts or due diligence of the asset therefore "each acted knowledgeably, prudently" has been removed from the market Value definition.

**Realizable Value** is that minimum prospective estimated value of the asset/ property which it may be able to fetch at the time of actual property transaction factoring in the element of discount due to the prospects of deep negotiations between the buyer & seller when the parties in-principally find Fair Market Value reasonable and sits together to close the deal and the transaction across the table. Discount percentage on the Fair Market Value due to negotiation will depend on the nature, size, various salability prospects of the subject asset, the needs of the buyer & the seller and kind of payment terms. In some of the cases Realizable and Fair Market Value may also be equal.

**Distress Sale Value\*** is that value when the property is attached with any process such as mortgaged financing, financial or operational dues which is under any stress condition or situation and the stakeholders are under process of finding resolution towards it to save the property from being attached to a formal recovery process. In this type of sale, minimum fetch value assessed will always be less than the estimated Fair Market Value where the discount of percentage will depend upon various circumstances and factors such as nature, size, salability prospects of the property and kind of encumbrance on the property. In this type of sale, negotiation power of the buyer is always more than the seller and eagerness & pressure of selling the property will be more on the seller than the buyer.

**Liquidation Value** is the amount that would be realized when an asset or group of assets are sold due to any compulsion or constraints such as in a recovery process guided by statute, law or legal process, clearance sale or any such condition or situation thereof where the pressure of selling the asset/ property is very high to realize whatever maximum amount can be from the sale of the assets in a limited time for clearance of dues or due to closure of business. In other words, this kind of value is also called as forced sale value.

**Difference between Cost, Price & Value:** Generally, these words are used and understood synonymously. However, in reality each of these has a completely different meaning, premise and also having different definitions in professional & legal terms. Therefore, it is our professional responsibility to describe the definitions of these words to avoid ambiguity & confusion in the minds of the user of this report.

The **Cost** of an asset represents the actual amount spend in the construction/ actual creation of the asset.

The **Price** is the amount paid for the procurement of the same asset.

The **Value** is defined as the present worth of future rights in the property/ asset and is a hypothetical or notional price that buyers and sellers are most likely to conclude for a good or service. Value is not a fact, but an estimate of the likely price to be paid for a good or service at a given time in accordance with a particular definition of value. Therefore, in actual for the same asset/ property, cost, price & value remain different since these terms have different usage & meaning.



k.

**Enclosures with the Report:**

- Enclosure: I – Google Map Location
- Enclosure: II – Photographs of the property
- Enclosure III - Valuer's Important Remarks





## **IMPORTANT NOTES**

**DEFECT LIABILITY PERIOD** - In case of any query/ issue or escalation you may please contact Incident Manager by writing at [valuers@rkassociates.org](mailto: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, assessment or any other mistakes. In case you find any mistake, variation, discrepancy or inaccuracy in any data point mentioned in the report, please help us by bringing all such points into our notice in writing at [valuers@rkassociates.org](mailto:valuers@rkassociates.org) within 30 days of the report delivery, to get these rectified timely, failing which R.K Associates shouldn't be held responsible for any inaccuracy in any manner. Also, if we do not hear back anything from you within 30 days, we will assume that the 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.

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.

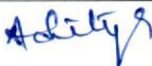

**COPYRIGHT FORMAT** - This report is prepared on the copyright format of R.K Associates to serve our clients in the best possible way. Legally no one can copy or distribute this format without prior approval from R.K Associates. It is meant only for the organization as mentioned on the cover page of this report. Distribution or use of this format or any content of this report wholly or partially 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.

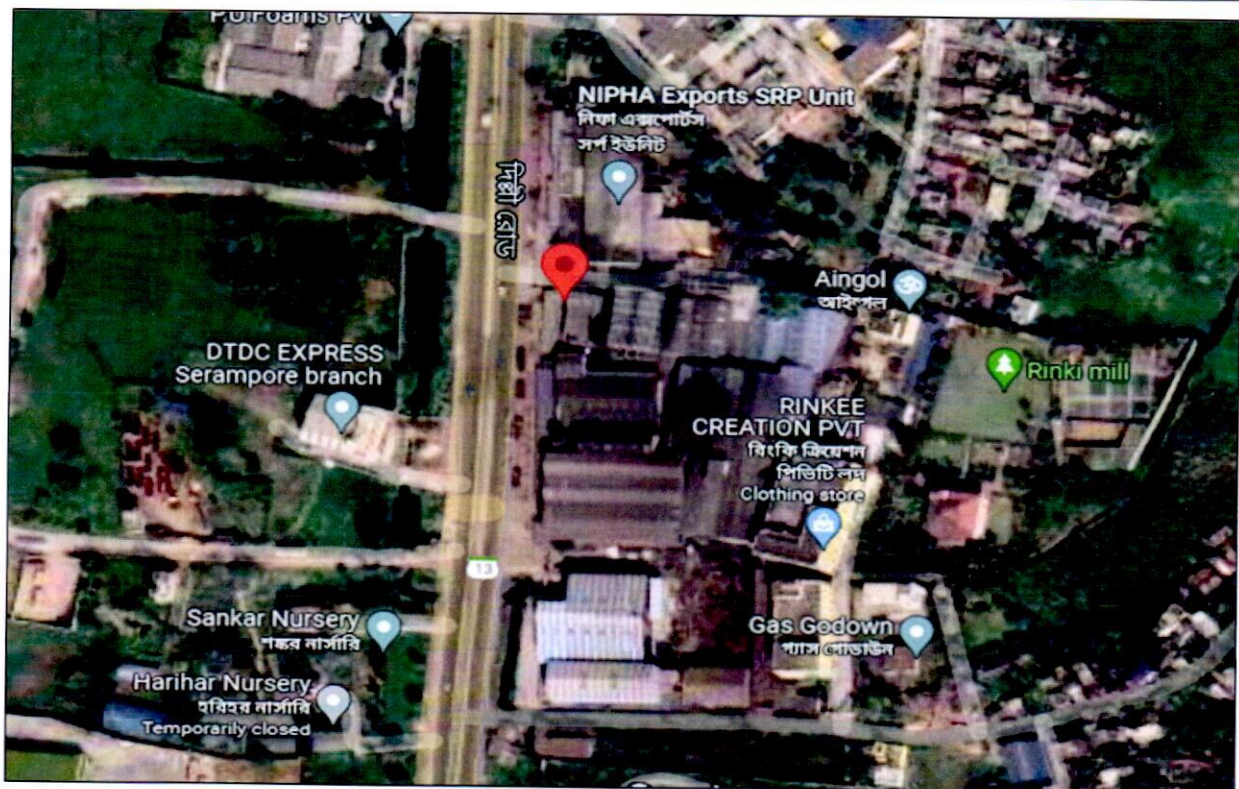
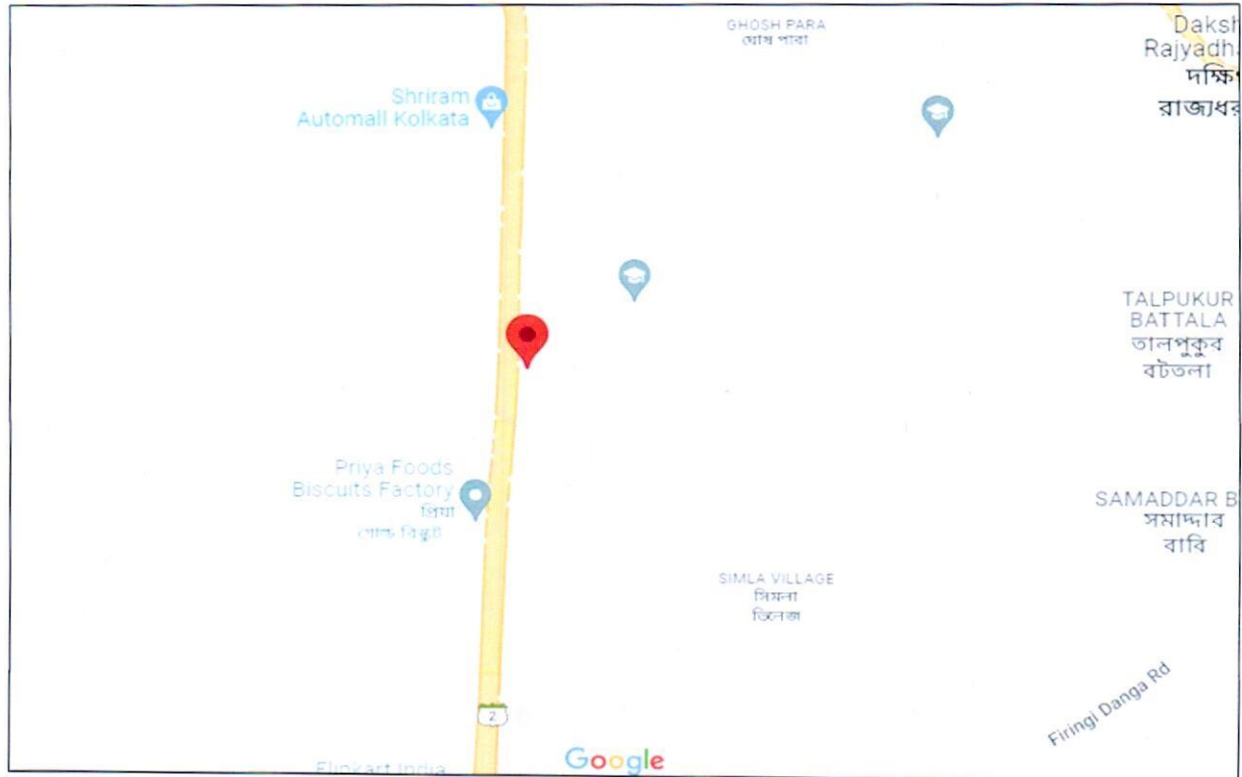
**At our end we have not verified the authenticity of any documents provided to us. Bank is advised to verify the genuineness of the property documents before taking any credit decision.**

Valuation Terms of Services & Valuer's Important Remarks are available at [www.rkassociates.org](http://www.rkassociates.org) for reference.

SURVEY ANALYST	VALUATION ENGINEER	L1/ L2 REVIEWER
Anirban Roy & Rajat Choudhary	Aditya	Engineering Department
		



**ENCLOSURE: 1 – GOOGLE MAP LOCATION**





**ENCLOSURE: 2 – PHOTOGRAPHS OF THE PROPERTY**







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Valuation Terms of Service & Valuer's Important Remarks are available  
at [www.rkassociates.org](http://www.rkassociates.org)







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Valuation Terms of Service & Valuer's Important Remarks are available  
at [www.rkassociates.org](http://www.rkassociates.org)

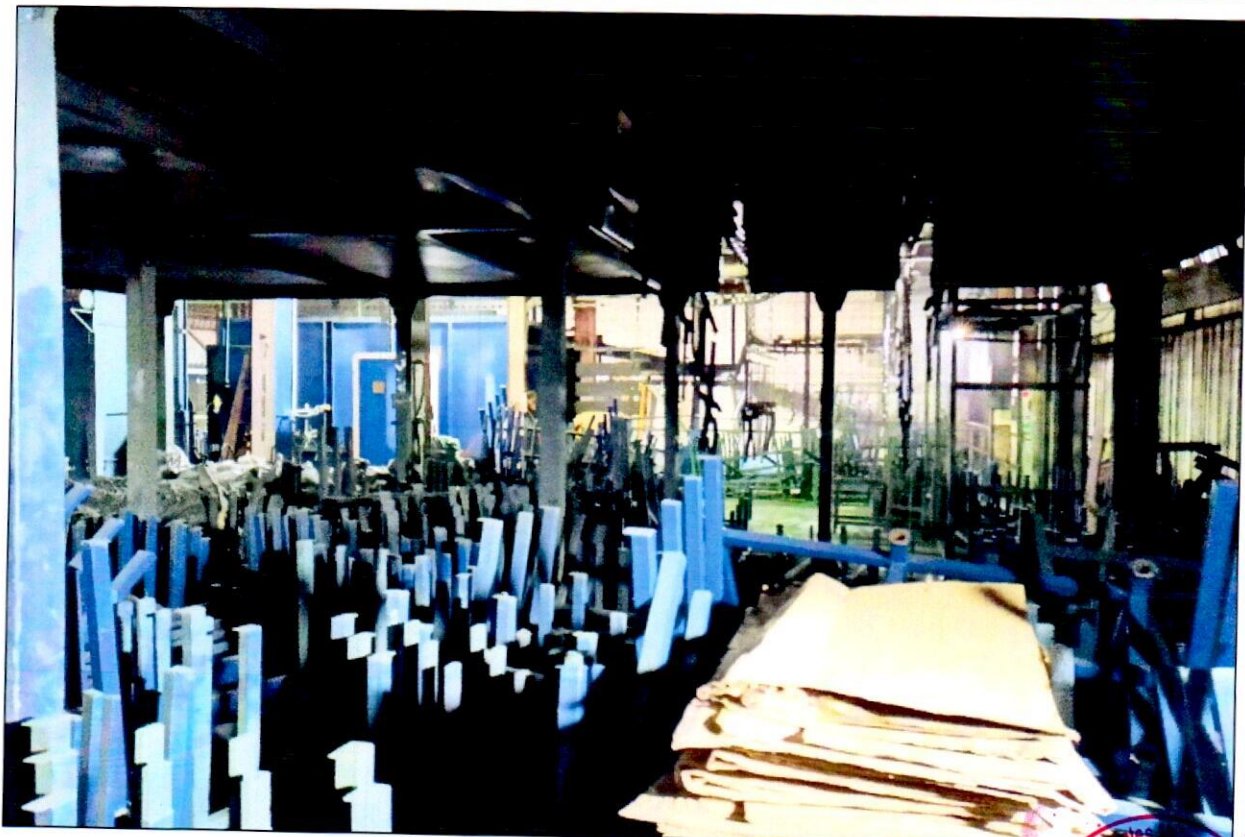












FILE NO.: VIS(2021-22)-PL974-826-1053

Valuation Terms of Service & Valuer's Important Remarks are available  
at [www.rkassociates.org](http://www.rkassociates.org)

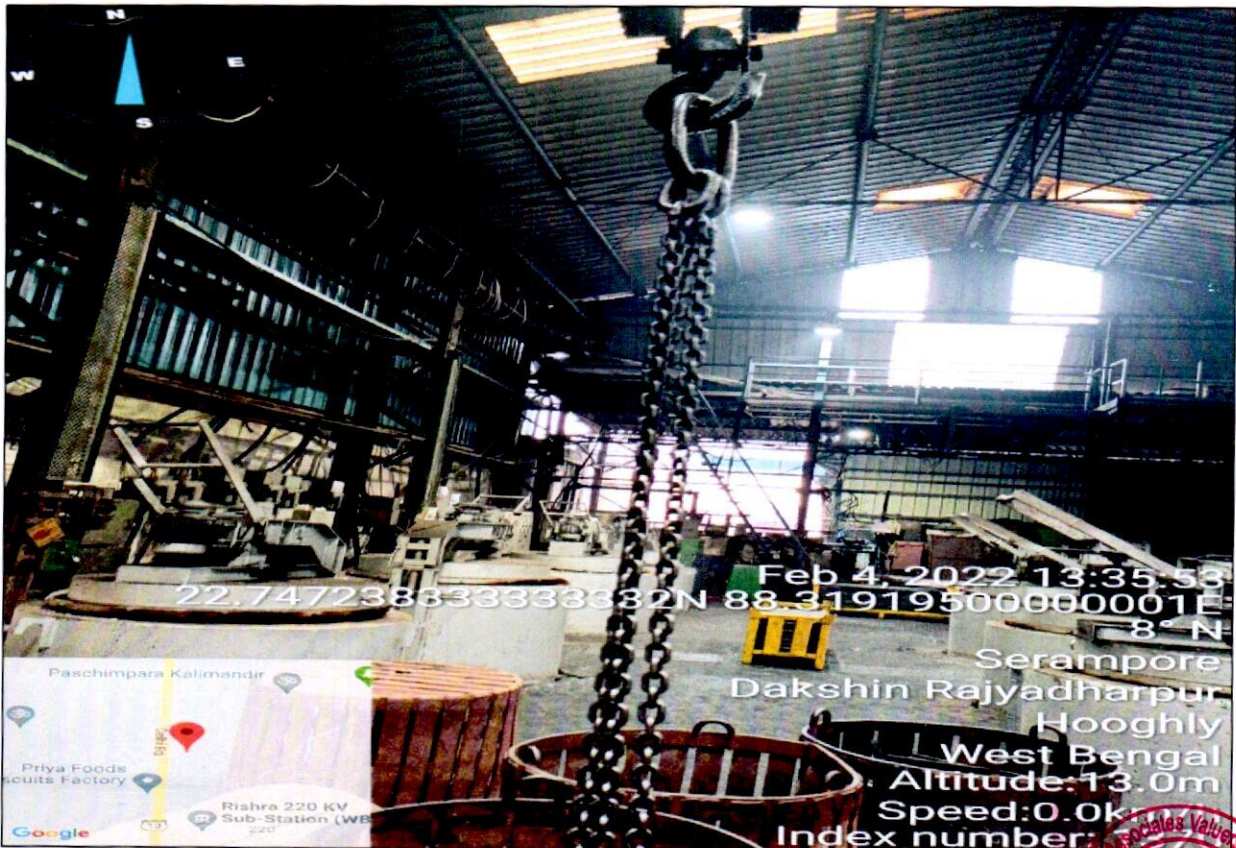
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### ENCLOSURE: 3 – VALUER'S IMPORTANT REMARKS

1.	Valuation is done for the asset found on as-is-where basis which owner/ owner representative/ client/ bank has shown/ identified to us on the site unless otherwise mentioned in the report of which some reference has been taken from the information/ data given in the copy of documents provided to us and informed verbally or in writing out of the standard checklist of documents sought from the client & its customer which they could provide within the reasonable expected time out of the standard checklist of documents sought from them and further based on certain assumptions and limiting conditions. The information, facts, documents, data which has become primary basis of the report has been supplied by the client which has been relied upon in good faith and is not generated by the Valuer.
2.	The client/ owner and its management/ representatives warranted to us that the information they have supplied was complete, accurate and true and correct to the best of their knowledge. All such information provided to us either verbally, in writing or through documents has been relied upon in good faith and we have assumed that it is true & correct without any fabrication or misrepresentation. I/We shall not be held liable for any loss, damages, cost or expenses arising from fraudulent acts, misrepresentations, or willful default on part of the owner, company, its directors, employee, representative or agents.
3.	Legal aspects for eg. Investigation of title, ownership rights, lien, charge, mortgage, lease, sanctioned maps, verification of documents provided to us such as title documents, Map, etc. from any concerned Govt. office etc. have to be taken care by legal expert/ Advocate and same is not done at our end. It is assumed that the concerned Lender/ Financial Institution has asked for the valuation of that property after satisfying the authenticity of the documents given to us for which the legal verification has been already taken and cleared by the competent Advocate before requesting for the Valuation report. I/ We assume no responsibility for the legal matters including, but not limited to, legal or title concerns.
4.	In the course of the valuation, we were provided with both written and verbal information. We have however, evaluated the information provided to us through broad inquiry, analysis and review but have not carried out a due diligence or audit of the information provided for the purpose of this engagement. Our conclusions are based on the assumptions and other information provided to us by the client during the course of the assessment.
5.	Getting cizra map or coordination with revenue officers for site identification is a separate activity and is not part of the Valuation services and same has not been done in this report unless otherwise stated.
6.	Wherever any details are mentioned in the report in relation to any legal aspect of the property such as name of the owner, leases, etc. is only for illustration purpose and should not be construed as a professional opinion. Legal aspects are out of scope of this report. Details mentioned related to legal aspect are only based on the copy of the documents provided to us and whatever we can interpret as a non-legally trained person. This should be cross validated with a legal expert. We do not vouch any responsibility regarding the same.
7.	We have made certain assumptions in relation to facts, conditions & situations affecting the subject of, or approach to this exercise that has not been verified as part of the engagement rather, treated as "a supposition taken to be true". If any of these assumptions prove to be incorrect then our estimate on value will need to be reviewed.
8.	This is just an opinion report based on technical & market information having general assessment & opinion on the indicative, estimated Market Value of the property for which Bank has asked to conduct the Valuation. 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.
9.	We have relied on the data from third party, external sources & information available on public domain to conclude the valuation. These sources are believed to be reliable and therefore, we assume no liability for the truth or accuracy of any data, opinions or estimates furnished by others that have been used in this analysis. Where we have relied on the data, opinions or estimates from external sources, reasonable care has been taken to ensure that such data is extracted from authentic sources, however we still can't vouch its authenticity, correctness, or accuracy.
10.	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 and based on the Standard Operating Procedures, Best Practices, Caveats, Limitations, Conditions, Remarks, Important Notes, Valuation TOR and definition of different nature of values.
11.	Value varies with the Purpose/ Date/ Asset Condition & situation/ Market condition, demand & supply, asset utility prevailing on a particular date/ Mode of sale. The indicative & estimated prospective Value of the asset given in this report is restricted only for the purpose and other points mentioned above prevailing on a particular date as mentioned in the report. If any of these points are different from the one mentioned aforesaid in the Report then this report should not be referred.
12.	Our report is meant ONLY for the purpose mentioned in the report and should not be used for any other purpose. The Report should not be copied or reproduced for any purpose other than the purpose for which it is prepared for. I/we do not take any responsibility for the unauthorized use of this report.
13.	We owe responsibility only to the authority/client that has appointed us as per the scope of work mentioned in the report. We will not be liable for any losses, claims, damages or liabilities arising out of the actions taken, omissions or advice given by any other person. In no event shall we be liable for any loss, damages, cost or expenses arising in any way from fraudulent acts, misrepresentations or willful default on part of the client or companies, their directors, employees or agents.





14.	This report is having limited scope as per its fields & format to provide only the general basic idea of the value of the property prevailing in the market based on the site inspection and documents/ data/ information provided by the client. The suggested indicative prospective estimated value should be considered only if transaction is happened as free market transaction.
15.	The sale of the subject property is assumed to be on an all cash basis. Financial arrangements would affect the price at which the property may sell for if placed on the market.
16.	The actual realizable value that is likely to be fetched upon sale of the asset under consideration shall entirely depend on the demand and supply of the same in the market at the time of sale.
17.	While our work has involved an analysis & computation of valuation, it does not include detailed estimation, design/ technical/ engineering/ financial/ structural/ environmental/ architectural/ compliance survey/ safety audit & works in accordance with generally accepted standards of audit & other such works. The report in this work is not investigative in nature. It is mere an opinion on the likely estimated valuation based on the facts & details presented to us by the client and third party market information came in front of us within the limited time of this assignment, which may vary from situation to situation.
18.	Where a sketched plan is attached to this report, it does not purport to represent accurate architectural plans. Sketch plans and photographs are provided as general illustrations only.
19.	Documents, information, data including title deeds provided to us during the course of this assessment by the client is reviewed only upto the extent required in relation to the scope of the work. No document has been reviewed beyond the scope of the work. These are not reviewed in terms of legal rights for which we do not have expertise. Wherever any information mentioned in this report is mentioned from the documents like owners name, etc., it is only for illustration purpose and may not necessary represent accuracy.
20.	The report assumes that the borrower/company/business/asset complies fully with relevant laws and regulations applicable in its area of operations and usage unless otherwise stated, and that the companies/business/assets is managed in a competent and responsible manner. Further, as specifically stated to the contrary, this report has given no consideration to matters of a legal nature, including issues of legal title and compliance with relevant laws, and litigations and other contingent liabilities that are not recorded/reflected in the documents/ details/ information/ data provided to us.
21.	This valuation report is not a qualification for accuracy of land boundaries, schedule (in physical terms), dimensions & identification. For this land/ property survey report can be sought from a qualified private or Govt. surveyor.
22.	This Valuation report is prepared based on the facts of the property on the date of the survey. Due to possible changes in market forces, socio-economic conditions, property conditions and circumstances, this valuation report can only be regarded as relevant as at the valuation date. 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.
23.	Valuation of the same asset/ property can fetch different values under different circumstances & situations. For eg. 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 open market through free market transaction then it 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, Lender/ FI should take into consideration all such future risks while financing and take decision accordingly.
24.	Valuation is done for the property identified to us by the owner/ owner representative. At our end we have just visually matched the land boundaries, schedule (in physical terms) & dimensions 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. Where there is a doubt about the precision position of the boundaries, schedule, dimensions of site & structures, it is recommended that a Licensed Surveyor be contacted.
25.	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.
26.	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 and the subject unit must be approved in all respect.





27.	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 from the approved/ applicable limits. There are also situations where properties are decades old when there was no formal Building Bye-Laws applicable the time when the construction must have been done. Due to such discrete/ unplanned development in many regions sometimes it becomes tough for the Valuer to determine the exact lawful situation on ground. Unless otherwise mentioned in the report, the covered area present on the site as per site survey will be considered in the Valuation.
28.	Area of the large land parcels of more than 2500 sq.mtr or of uneven shape in which there can be practical difficulty in sample measurement, is taken as per property documents which has been relied upon unless otherwise stated.
29.	Drawing Map, design & detailed estimation of the property/ building is out of scope of the Valuation services.
30.	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.
31.	Although every scientific method has been employed in systematically arriving at the value, there is, therefore, no indisputable single value and the estimate of the value is normally expressed as falling within a likely range.
32.	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, demand & supply prevailing in the market 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 take informed and wise decision about the Value of the asset and can help in facilitating the arm's length transaction.
33.	This Valuation is conducted based on the macro analysis of the asset/ property considering it in totality and not based on the micro, component, or item wise analysis. Analysis done is a general assessment and is not investigative in nature.
34.	This report is prepared on the RKA V-L1 (Basic) 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. There may be matters, other than those noted in this report, which might be relevant in the context of the transaction and which a wider scope might uncover.
35.	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.
36.	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.
37.	As per IBA Guidelines & Bank Policy, 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.
38.	<b>Defect Liability Period is 15 DAYS.</b> We request the concerned authorized reader of this report to check the contents, data, information, and calculations in the report within this period and intimate us in writing at <a href="mailto:valuers@rkassociates.org">valuers@rkassociates.org</a> within 15 days of report delivery, if any corrections are required or in case of any other concern with the contents or opinion mentioned in the report. If no intimation is received within 15 (Fifteen) days in writing from the date of issuance of the report, then it shall be considered that the report is complete in all respect and has been accepted by the client upto their satisfaction & use and further to which R.K Associates shall not be held responsible in any manner. After this period no concern/ complaint/ proceedings in connection with the Valuation Services will be entertained due to possible change in situation and condition of the property.
39.	Though adequate care has been taken while preparing this report as per its scope, but still we can't rule out typing, human errors, over sightedness of any information or any other mistakes. Therefore, the concerned organization is advised to satisfy themselves that the report is complete & satisfactory in all respect. Intimation regarding any discrepancy shall be brought into our notice immediately. If no intimation is received within 15 (Fifteen) days in writing from the date of issuance of the report, to rectify these timely, then it shall be considered that the report is complete in all respect and has been accepted by the client upto their satisfaction & use and further to which R.K Associates shall not be held responsible in any manner.
40.	Our Data retention policy is of <b>ONE YEAR</b> . 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.
41.	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 we request the user of this report to immediately or atleast within the defect liability period to bring all such act into notice of R.K Associates management so that corrective measures can be taken instantly.
42.	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.
43.	We are fully aware that based on the opinion of value expressed in this report, we may be required to give testimony or attend court / judicial proceedings with regard to the subject assets, although it is out of scope of the assignment, unless specific arrangements to do so have been made in advance, or as otherwise required by law. In such event, the party seeking our evidence in the proceedings shall bear the cost/professional fee of attending court / judicial proceedings and my / our tendering evidence before such authority shall be under the applicable laws.
44.	The final copy of the report shall be considered valid only if it is in hard copy on the company's original letter head with proper stamp and sign on it of the authorized official upon payment of the agreed fees. User shall not use the content of the report for the purpose it is prepared for only on draft report, scanned copy, email copy of the report and without payment of the agreed fees. In such a case the report shall be considered as unauthorized and misused.





## ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
1	Engineering	Workshop Machinery	OPENING BALANCE AS ON 01-04-2001	31-03-2001	06-04-2022	21.03	15	0.063	₹ 4,05,920.00	₹ 20,296.00	₹ 4,05,920.00	₹ 5,40,648.37	₹ -	₹ 20,296
2	Engineering	Weighing Machine	2002 -2003	31-03-1985	06-04-2022	37.04	5	0.190	₹ 1,160.00	₹ 58.00	₹ 1,160.00	₹ 8,163.86	₹ -	₹ 58
3	Engineering	Weighing Machine	2005 -2006	30-10-2005	06-04-2022	16.44	5	0.190	₹ 3,55,000.00	₹ 17,750.00	₹ 3,55,000.00	₹ 11,09,136.71	₹ -	₹ 17,750
4	Engineering	Weighing Machine	2008 -2009	01-03-2008	06-04-2022	14.11	5	0.190	₹ 69,500.00	₹ 11,924.00	₹ 69,500.00	₹ 1,86,280.95	₹ -	₹ 3,475
5	Engineering	Weighing Machine	2010 -2011	16-03-2011	06-04-2022	11.07	5	0.190	₹ 7,250.00	₹ 2,639.00	₹ 7,250.00	₹ 15,243.08	₹ -	₹ 363
6	Engineering	Weighing Machine	2011 -2012	28-12-2013	06-04-2022	8.28	5	0.190	₹ 7,250.00	₹ 3,919.00	₹ 7,250.00	₹ 11,401.17	₹ -	₹ 363
7	Engineering	Weighing Machine	ELECTRONIC DIGITAL WEIGHING SCALE- 500 KG CAPACITY	31-03-2017	06-04-2022	5.02	5	0.190	₹ 20,500.00	₹ 15,304.00	₹ 21,525.00	₹ 20,527.18	₹ 997.82	₹ 1,076
8	Engineering	Weighing Machine	ELECTRONIC DIGITAL WEIGHING SCALECAPACITY 5 TONS	25-08-2018	06-04-2022	3.62	5	0.190	₹ 54,000.00	₹ 45,113.00	₹ 55,080.00	₹ 37,846.75	₹ 17,233.25	₹ 16,372
9	Engineering	Forklift	2005 -2006	01-04-2005	06-04-2022	17.02	10	0.095	₹ 4,75,000.00	₹ 23,750.00	₹ 4,75,000.00	₹ 7,68,237.67	₹ -	₹ 23,750
10	Engineering	Forklift	2012 -2013	01-10-2013	06-04-2022	8.52	10	0.095	₹ 8,20,000.00	₹ 4,30,776.00	₹ 8,20,000.00	₹ 6,63,537.26	₹ 1,56,462.74	₹ 1,48,640
11	Engineering	Forklift	GODREJ MODEL GX 400 D - 4 TON CAPACITY DIESEL OPERATED FORKLIFT TRUCK	27-03-2018	06-04-2022	4.03	10	0.095	₹ 10,70,500.00	₹ 8,66,283.00	₹ 12,09,665.00	₹ 4,63,135.99	₹ 7,46,529.01	₹ 7,09,203
14	Engineering	Forklift	FORKLIFT- 3 TON CAPACITY, MODEL AF 30D	15-09-2018	06-04-2022	3.56	10	0.095	₹ 7,45,000.00	₹ 6,25,100.00	₹ 8,41,850.00	₹ 2,84,626.03	₹ 5,57,223.97	₹ 5,29,363
17	Engineering	Forklift	DIESEL FORKLIFT - 3 TON	15-11-2020	06-04-2022	1.39	10	0.095	₹ 7,52,500.00	₹ 7,34,621.00	₹ 7,52,500.00	₹ 99,299.08	₹ 6,53,200.92	₹ 6,20,541
18	Engineering	Pollution Control Equipment	2009 -2010	01-03-2010	06-04-2022	12.11	15	0.063	₹ 1,17,224.00	₹ 34,951.00	₹ 1,17,224.00	₹ 89,883.51	₹ 27,340.49	₹ 25,973
19	Engineering	Pollution Control Equipment	2010 -2011	11-08-2010	06-04-2022	11.66	15	0.063	₹ 1,40,000.00	₹ 45,699.00	₹ 1,40,000.00	₹ 1,03,387.76	₹ 36,612.24	₹ 34,782
20	Engineering	Pollution Control Equipment	2011 -2012	30-10-2011	06-04-2022	10.44	15	0.063	₹ 30,000.00	₹ 12,108.00	₹ 30,000.00	₹ 19,838.08	₹ 10,161.92	₹ 9,654
21	Engineering	Pollution Control Equipment	2012 -2013	01-08-2012	06-04-2022	9.68	15	0.063	₹ 2,93,115.00	₹ 1,32,329.00	₹ 2,93,115.00	₹ 1,79,390.58	₹ 1,13,724.42	₹ 1,07,658
22	Engineering	Pollution Control Equipment	2013 -2014	15-02-2014	06-04-2022	8.14	15	0.063	₹ 21,000.00	₹ 11,532.00	₹ 21,000.00	₹ 10,829.48	₹ 10,170.52	₹ 9,662
23	Engineering	Pollution Control Equipment	COMMON CHIMNEY ACCORDING TO AIR POLLUTION ACT, FORGING FURNACE NO 2A & 2B	20-02-2021	06-04-2022	1.12	15	0.063	₹ 40,000.00	₹ 39,723.00	₹ 40,000.00	₹ 2,845.66	₹ 37,154.34	₹ 35,297
24	Engineering	Utilities	OPENING BALANCE AS ON 01-04-2001	31-03-1998	06-04-2022	24.03	15	0.063	₹ 64,00,436.00	₹ 3,20,021.80	₹ 64,00,436.00	₹ 97,41,989.66	₹ -	₹ 3,20,022
25	Engineering	Utilities	2011 -2012	01-06-2011	06-04-2022	10.85	5	0.190	₹ 16,800.00	₹ 6,342.00	₹ 16,800.00	₹ 34,648.50	₹ -	₹ 840
26	Engineering	Utilities	2012 -2013	18-11-2012	06-04-2022	9.39	15	0.063	₹ 2,37,880.71	₹ 1,11,888.71	₹ 2,37,880.71	₹ 1,41,411.94	₹ 96,468.77	₹ 91,645
27	Engineering	Utilities	2013 -2014	29-11-2013	06-04-2022	8.36	5	0.190	₹ 57,257.00	₹ 30,667.00	₹ 57,257.00	₹ 90,905.29	₹ -	₹ 2,863
28	Engineering	Utilities	PUG CUTTING MACHINE (ESAB)	01-07-2014	06-04-2022	7.77	5	0.190	₹ 14,143.30	₹ 8,099.57	₹ 14,284.73	₹ 21,088.18	₹ -	₹ 714
29	Engineering	Utilities	TIME RECORDER CLOCK MODEL NO. CL-18/7	01-07-2014	06-04-2022	7.77	5	0.190	₹ 35,000.00	₹ 20,043.75	₹ 35,000.00	₹ 51,669.59	₹ -	₹ 1,750
30	Engineering	Utilities	HYDRAULIC HAND PALLET TROLLEY	01-07-2014	06-04-2022	7.77	8	0.119	₹ 20,900.00	₹ 11,968.98	₹ 22,154.00	₹ 20,440.86	₹ 1,713.14	₹ 1,627
31	Engineering	Utilities	ARC WELDING TRANSFORMER MACHINE	01-09-2014	06-04-2022	7.60	5	0.190	₹ 17,000.00	₹ 9,919.00	₹ 17,340.00	₹ 25,038.96	₹ -	₹ 867
32	Engineering	Utilities	PUMP FOR POWDER COATING MACHINE WITH GUN	01-12-2014	06-04-2022	7.35	8	0.119	₹ 21,100.00	₹ 12,642.91	₹ 21,522.00	₹ 18,786.42	₹ 2,735.58	₹ 2,599
33	Engineering	Utilities	PUNCHING MACHINE BIG	01-12-2014	06-04-2022	7.35	5	0.190	₹ 11,000.00	₹ 6,591.09	₹ 11,110.00	₹ 15,516.56	₹ -	₹ 556
34	Engineering	Utilities	FACE READER FOR ATTENDANCE & ACCESS CONTROL , SMPs POWER SUPPLY AND BLANK PROXIMITY CARDS.	20-03-2015	06-04-2022	7.05	3	0.317	₹ 23,805.00	₹ 14,714.79	₹ 23,805.00	₹ 53,160.15	₹ -	₹ 1,190
35	Engineering	Utilities	INSTALLATION & COMMISSIONING CHARGES OF FACE READER FOR ATTENDANCE & ACCESS CONTROL SYSTEMS.	20-03-2015	06-04-2022	7.05	3	0.317	₹ 1,445.00	₹ 893.21	₹ 1,445.00	₹ 3,226.90	₹ -	₹ 72
36	Engineering	Utilities	ADROIT MINI SOFTWARE	25-03-2015	06-04-2022	7.04	3	0.317	₹ 3,150.00	₹ 1,949.80	₹ 3,150.00	₹ 7,020.76	₹ -	₹ 158
37	Engineering	Utilities	CC CAMERA- PVC OVERLAY, PVC INKJET44 WHITE, OPTICAL FIBER CABLE ETC.	25-03-2015	06-04-2022	7.04	3	0.317	₹ 79,880.00	₹ 17,100.00	₹ 79,880.00	₹ 1,78,037.57	₹ -	₹ 3,994
38	Engineering	Utilities	CC CAMERA- FX 0.5 SQ ORN 1100V PVC IND ELE CEL	25-03-2015	06-04-2022	7.04	3	0.317	₹ 6,000.00	₹ 17,100.00	₹ 6,000.00	₹ 13,372.88	₹ -	₹ 300
39	Engineering	Utilities	CC CAMERA- DVR, CAMERA, POWER SUPPLY, BNC PLUGBRASS ETC.	25-03-2015	06-04-2022	7.04	5	0.190	₹ 1,90,800.00	₹ 10,260.00	₹ 1,90,800.00	₹ 2,55,154.49	₹ -	₹ 9,540
40	Engineering	Utilities	CC CAMERA- UPS APC600 VA, PVC PIPE, 12' TIE BELT, PVC INKJETSHEET WHITE	25-03-2015	06-04-2022	7.04	3	0.317	₹ 27,800.00	₹ 17,100.00	₹ 27,800.00	₹ 61,961.00	₹ -	₹ 1,390
41	Engineering	Utilities	CC CAMERA- FLEXIBLE PIPE & TFT MONITOR	25-03-2015	06-04-2022	7.04	3	0.317	₹ 5,250.00	₹ 17,100.00	₹ 5,250.00	₹ 11,701.27	₹ -	₹ 263
42	Engineering	Utilities	CC CAMERA- OPTIC FIBER REC GB 5BV & GB4V, VIDEO JACK ETC.	25-03-2015	06-04-2022	7.04	5	0.190	₹ 75,100.00	₹ 10,260.00	₹ 75,100.00	₹ 1,00,430.30	₹ -	₹ 3,755
43	Engineering	Utilities	CC CAMERA- FIBER TERMINATION BOX & PALCOM F/O PIGTAIL	25-03-2015	06-04-2022	7.04	3	0.317	₹ 8,500.00	₹ 17,100.00	₹ 8,500.00	₹ 18,944.91	₹ -	₹ 425
44	Engineering	Utilities	CC CAMERA- PBC 4X4 BOX	25-03-2015	06-04-2022	7.04	3	0.317	₹ 1,200.00	₹ 17,100.00	₹ 1,200.00	₹ 2,674.58	₹ -	₹ 60
45	Engineering	Utilities	CC CAMERA- HDD 2.0	25-03-2015	06-04-2022	7.04	3	0.317	₹ 6,200.00	₹ 17,100.00	₹ 6,200.00	₹ 13,818.64	₹ -	₹ 310
46	Engineering	Utilities	CC CAMERA- VIDEO JACK	25-03-2015	06-04-2022	7.04	1	0.950	₹ 50.00	₹ 51,300.00	₹ 50.00	₹ 334.32	₹ -	₹ 3
47	Engineering	Utilities	CC CAMERA- RG 6F PVC CO-AXIAL 1100V.	25-03-2015	06-04-2022	7.04	3	0.317	₹ 3,050.00	₹ 17,100.00	₹ 3,050.00	₹ 6,797.88	₹ -	₹ 153
48	Engineering	Utilities	CC CAMERA- CAMERA GB 331480F36J	25-03-2015	06-04-2022	7.04	3	0.317	₹ 2,200.00	₹ 17,100.00	₹ 2,200.00	₹ 4,903.39	₹ -	₹ 110
49	Engineering	Utilities	CC CAMERA- CAMERA GB 331480F36J	25-03-2015	06-04-2022	7.04	3	0.317	₹ 2,200.00	₹ 17,100.00	₹ 2,200.00	₹ 4,903.39	₹ -	₹ 110





## ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R/S DAG NO. 407, 408, 409, 410 AND R/S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
50	Engineering	Utilities	CC CAMERA- PVC OVERLAY, FX 0.55Q GRY100V PVC IND ELE CBL ETC.	25-03-2015	06-04-2022	7.04	3	0.317	₹ 1,230.00	₹ 17,100.00	₹ 1,230.00	₹ 2,741.44	₹ -	₹ 62
51	Engineering	Utilities	CC CAMERA- PVC INKJET A4 WHITE	25-03-2015	06-04-2022	7.04	1	0.950	₹ 450.00	₹ 51,300.00	₹ 450.00	₹ 3,008.90	₹ -	₹ 23
52	Engineering	Utilities	CC CAMERA- HDD SEAGATE SATA 2 TB	25-03-2015	06-04-2022	7.04	3	0.317	₹ 6,200.00	₹ 17,100.00	₹ 6,200.00	₹ 13,818.64	₹ -	₹ 310
53	Engineering	Utilities	CC CAMERA-32" LED TV	25-03-2015	06-04-2022	7.04	3	0.317	₹ 16,500.00	₹ 17,100.00	₹ 16,500.00	₹ 36,775.41	₹ -	₹ 825
54	Engineering	Utilities	CC CAMERA-32" LED TV	25-03-2015	06-04-2022	7.04	3	0.317	₹ 33,000.00	₹ 17,100.00	₹ 33,000.00	₹ 73,550.82	₹ -	₹ 1,650
55	Engineering	Utilities	FOR CC CAMERA	25-03-2015	06-04-2022	7.04	3	0.317	₹ 3,000.00	₹ 17,100.00	₹ 3,000.00	₹ 6,686.44	₹ -	₹ 150
56	Engineering	Utilities	FOR CC CAMERA	25-03-2015	06-04-2022	7.04	3	0.317	₹ 1,500.00	₹ 17,100.00	₹ 1,500.00	₹ 3,343.22	₹ -	₹ 75
57	Engineering	Utilities	FOR CC CAMERA	25-03-2015	06-04-2022	7.04	3	0.317	₹ 12,000.00	₹ 17,100.00	₹ 12,000.00	₹ 26,745.75	₹ -	₹ 600
58	Engineering	Utilities	FOR CC CAMERA	25-03-2015	06-04-2022	7.04	3	0.317	₹ 1,400.00	₹ 17,100.00	₹ 1,400.00	₹ 3,120.34	₹ -	₹ 70
59	Engineering	Utilities	FOR CC CAMERA	25-03-2015	06-04-2022	7.04	3	0.317	₹ 5,000.00	₹ 17,100.00	₹ 5,000.00	₹ 11,144.06	₹ -	₹ 250
60	Engineering	Utilities	FOR CC CAMERA	25-03-2015	06-04-2022	7.04	3	0.317	₹ 37,800.00	₹ 17,100.00	₹ 37,800.00	₹ 84,249.12	₹ -	₹ 1,890
61	Engineering	Utilities	WEIGHT MACHINE- DIGITAL 500KG.	01-12-2015	06-04-2022	6.35	3	0.317	₹ 16,500.00	₹ 10,931.00	₹ 17,655.00	₹ 35,505.09	₹ -	₹ 883
62	Engineering	Utilities	AIR COMPRESSOR MODEL TS03120HN	18-03-2017	06-04-2022	5.05	8	0.119	₹ 65,000.00	₹ 48,382.00	₹ 68,900.00	₹ 41,357.70	₹ 27,542.30	₹ 26,165
63	Engineering	Utilities	DAIKIN MAKE 1 TON A.C	01-05-2017	06-04-2022	4.93	6	0.158	₹ 29,694.32	₹ 22,329.32	₹ 30,882.09	₹ 24,126.81	₹ 6,755.28	₹ 6,418
64	Engineering	Utilities	VOLTA WATER COOLER 40 80 FSS-6010162	01-05-2017	06-04-2022	4.93	6	0.158	₹ 25,066.00	₹ 18,848.50	₹ 26,068.64	₹ 20,366.27	₹ 5,702.37	₹ 5,417
65	Engineering	Utilities	REFRIGERATED AIR DRYER, MODEL: ZRD 002 AC	01-07-2017	06-04-2022	4.77	5	0.190	₹ 30,000.00	₹ 22,877.00	₹ 30,000.00	₹ 27,172.60	₹ 2,827.40	₹ 2,686
66	Engineering	Utilities	HORIZON AIR COMPRESSURE - ELGI	01-09-2017	06-04-2022	4.60	8	0.119	₹ 84,000.00	₹ 64,961.00	₹ 89,040.00	₹ 48,609.13	₹ 40,430.87	₹ 38,409
67	Engineering	Utilities	SURFACE GRINDING MACHINE	01-09-2017	06-04-2022	4.60	10	0.095	₹ 2,30,000.00	₹ 1,77,867.00	₹ 2,48,400.00	₹ 1,08,486.15	₹ 1,39,913.85	₹ 1,32,918
68	Engineering	Utilities	CAMERA FOR BIMS, MAKE-FINE	01-12-2017	06-04-2022	4.35	3	0.317	₹ 22,000.00	₹ 17,359.00	₹ 22,000.00	₹ 30,290.68	₹ -	₹ 1,100
69	Engineering	Utilities	HYDRAULIC HAND PALLET TROLLEY -2.5 TON	06-03-2018	06-04-2022	4.09	8	0.119	₹ 19,000.00	₹ 15,305.00	₹ 19,380.00	₹ 9,407.26	₹ 9,972.74	₹ 9,474
70	Engineering	Utilities	TRANSFER FROM PLANT & MACHINERY F.Y 2013-14	01-04-2018	06-04-2022	4.02	15	0.063	₹ 6,63,281.45	₹ 3,62,133.45	₹ 6,63,281.45	₹ 1,68,721.84	₹ 4,94,559.61	₹ 4,69,832
71	Engineering	Utilities	TRANSFER FROM PLANT & MACHINERY F.Y 2014-15	01-04-2018	06-04-2022	4.02	15	0.063	₹ 2,13,000.00	₹ 1,31,991.00	₹ 2,13,000.00	₹ 54,181.75	₹ 1,58,818.25	₹ 1,50,877
72	Engineering	Utilities	PRINTER MACHINE EBS - 250	15-Sep-19	06-04-2022	2.56	7	0.136	₹ 2,54,083.00	₹ 2,29,255.00	₹ 2,54,083.00	₹ 88,237.90	₹ 1,65,845.10	₹ 1,57,553
73	Engineering	Utilities	FOR CC CAMERA, DVR,NVR ETC.	16-Sep-19	06-04-2022	2.56	5	0.190	₹ 7,87,540.78	₹ 7,87,540.78	₹ 7,87,540.78	₹ 3,82,485.90	₹ 4,05,054.88	₹ 3,84,802
74	Engineering	Utilities	FOR CC CAMERA, DVR,NVR ETC.	16-Sep-19	06-04-2022	2.56	5	0.190	₹ 1,40,462.70	₹ 1,40,462.70	₹ 1,40,462.70	₹ 68,218.69	₹ 72,244.01	₹ 68,632
75	Engineering	Utilities	CC CAMERA INSTALLATION & CABLING LYING CHARGES	16-Sep-19	06-04-2022	2.56	5	0.190	₹ 1,03,364.50	₹ 1,03,364.50	₹ 1,03,364.50	₹ 50,201.16	₹ 53,163.34	₹ 50,505
76	Engineering	Utilities	GODEJ HAND HELD METAL DETECTOR	8-Nov-19	06-04-2022	2.41	5	0.190	₹ 17,000.00	₹ 17,000.00	₹ 17,000.00	₹ 7,787.40	₹ 9,212.60	₹ 8,752
77	Engineering	Utilities	RECIPROCATING AIR COOLED SPLASH LUBRICATED COMPRESSOR	30-08-2020	06-04-2022	1.60	8	0.119	₹ 1,65,000.00	₹ 1,58,876.42	₹ 1,65,000.00	₹ 31,350.00	₹ 1,33,650.00	₹ 1,26,968
78	Engineering	Utilities	HAND PALLET TROLLEY	30-08-2020	06-04-2022	1.60	8	0.119	₹ 38,000.00	₹ 36,589.72	₹ 38,000.00	₹ 7,220.00	₹ 30,780.00	₹ 29,241
79	Engineering	Utilities	BELT GRINDING MACHINE	30-08-2020	06-04-2022	1.60	10	0.095	₹ 1,40,000.00	₹ 1,34,804.24	₹ 1,40,000.00	₹ 21,280.00	₹ 1,18,720.00	₹ 1,12,784
80	Engineering	Utilities	INDUCE DRAFT COUNTER FLOW FRP COOLING TOWER	30-08-2020	06-04-2022	1.60	10	0.095	₹ 3,18,000.00	₹ 3,06,198.20	₹ 3,18,000.00	₹ 48,336.00	₹ 2,69,664.00	₹ 2,56,181
81	Engineering	Utilities	HEAT EXCHANGER	30-08-2020	06-04-2022	1.60	10	0.095	₹ 3,25,000.00	₹ 3,12,938.41	₹ 3,25,000.00	₹ 49,400.00	₹ 2,75,600.00	₹ 2,61,820
82	Engineering	Utilities	RADIATION CHECK METER	10-10-2020	06-04-2022	1.49	8	0.119	₹ 1,07,000.00	₹ 1,03,790.00	₹ 1,07,000.00	₹ 18,902.72	₹ 88,097.28	₹ 83,692
83	Engineering	Utilities	PNEUMATIC TENSIONER & SEALER	15-03-2021	06-04-2022	1.06	8	0.119	₹ 68,640.00	₹ 68,437.64	₹ 68,640.00	₹ 8,642.29	₹ 59,997.71	₹ 56,998
84	Engineering	Utilities	INDUCE DRAFT COUNTER FLOW FRP COOLING TOWER	15-03-2021	06-04-2022	1.06	10	0.095	₹ 3,18,000.00	₹ 3,17,062.50	₹ 3,18,000.00	₹ 32,030.88	₹ 2,85,969.12	₹ 2,71,671
85	Engineering	Utilities	HEAT EXCHANGER	15-03-2021	06-04-2022	1.06	10	0.095	₹ 3,25,000.00	₹ 3,24,041.86	₹ 3,25,000.00	₹ 32,735.96	₹ 2,92,264.04	₹ 2,77,651
86	Engineering	Plant & Machinery	OPENING BALANCE AS ON 01-04-2001	31-03-2000	06-04-2022	22.03	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
87	Engineering	Plant & Machinery	OPENING BALANCE AS ON 01-04-2001	31-03-2000	06-04-2022	22.03	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
88	Engineering	Plant & Machinery	2004 -2005	21-11-2004	06-04-2022	17.38	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
89	Engineering	Plant & Machinery	2005 -2006	29-01-2006	06-04-2022	16.19	5	0.190	₹ 12,89,348.00	₹ 64,467.00	₹ 12,89,348.00	₹ 39,67,270.81	₹ -	₹ 64,467
90	Engineering	Plant & Machinery	2005 -2006	29-01-2006	06-04-2022	16.19	5	0.190	₹ 12,50,000.00	₹ 62,500.00	₹ 12,50,000.00	₹ 38,46,198.63	₹ -	₹ 62,500
91	Engineering	Plant & Machinery	2006 -2007	13-10-2006	06-04-2022	15.49	5	0.190	₹ 1,09,910.43	₹ 9,211.43	₹ 1,09,910.43	₹ 3,23,485.97	₹ -	₹ 5,496
92	Engineering	Plant & Machinery	2007 -2008	18-08-2007	06-04-2022	14.64	5	0.190	₹ 12,64,807.71	₹ 1,73,767.71	₹ 12,64,807.71	₹ 35,19,110.88	₹ -	₹ 63,240
93	Engineering	Plant & Machinery	2008 -2009	02-03-2009	06-04-2022	13.10	5	0.190	₹ 8,64,474.98	₹ 2,03,022.98	₹ 8,64,474.98	₹ 21,52,353.23	₹ -	₹ 43,224
94	Engineering	Plant & Machinery	2009 -2010	14-01-2010	06-04-2022	12.23	5	0.190	₹ 37,50,057.32	₹ 10,87,511.32	₹ 37,50,057.32	₹ 87,16,057.88	₹ -	₹ 1,87,503
95	Engineering	Plant & Machinery	2010 -2011	11-10-2011	06-04-2022	10.49	5	0.190	₹ 72,43,056.85	₹ 28,98,122.85	₹ 72,43,056.85	₹ 1,44,40,472.52	₹ -	₹ 3,62,153
96	Engineering	Plant & Machinery	2011 -2012	30-10-2011	06-04-2022	10.44	5	0.190	₹ 25,83,509.32	₹ 10,42,237.32	₹ 25,83,509.32	₹ 51,25,187.02	₹ -	₹ 1,29,175
97	Engineering	Plant & Machinery	2012 -2013	18-11-2012	06-04-2022	9.39	5	0.190	₹ 29,23,739.01	₹ 13,74,705.01	₹ 29,23,739.01	₹ 52,14,188.14	₹ -	₹ 1,46,187
98	Engineering	Plant & Machinery	2013 -2014	29-01-2014	06-04-2022	8.19	5	0.190	₹ 26,35,787.09	₹ 14,39,073.09	₹ 26,35,787.09	₹ 41,01,068.07	₹ -	₹ 1,31,789
99	Engineering	Plant & Machinery	DEEP ELECTRICALLY HEATED CONTINUOUS MESH BELT TYPE HEAT TREATMENT FURNACE RATED POWER 50 KW & SUITAB	01-10-2014	06-04-2022	7.52	20	0.048	₹ 11,45,000.00	₹ 6,73,791.73	₹ 11,45,000.00	₹ 4,08,874.79	₹ 7,36,125.21	₹ 6,99,319
100	Engineering	Plant & Machinery	DEEP FURNACE WITH UNDER GROUND TANK	01-10-2014	06-04-2022	7.52	10	0.095	₹ 59,965.00	₹ 35,287.27	₹ 59,965.00	₹ 42,826.51	₹ 17,138.49	₹ 16,282
101	Engineering	Plant & Machinery	RADIAL DRILLING MACHINE WITH COOLANT PUMP & TANK	01-12-2014	06-04-2022	7.35	15	0.063	₹ 2,82,000.00	₹ 1,68,930.42	₹ 2,87,640.00	₹ 1,33,908.90	₹ 1,53,731.10	₹ 1,46,045





## ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
102	Engineering	Plant & Machinery	NEW BOX BLADE ZONE CIVIL WORK & FOUNDATION OF TRANSFER TROLLEY & FURNACE	01-12-2014	06-04-2022	7.35	20	0.048	₹ 77,845.00	₹ 46,632.58	₹ 77,845.00	₹ 27,180.17	₹ 50,664.83	₹ 48,132
103	Engineering	Plant & Machinery	HYDRAULIC PRESS WITH POWER PACK UNIT	20-03-2015	06-04-2022	7.05	20	0.048	₹ 3,00,000.00	₹ 1,85,381.90	₹ 3,09,000.00	₹ 1,03,506.53	₹ 2,05,493.47	₹ 1,95,219
104	Engineering	Plant & Machinery	DRILL MACHINE ON NEW BOX BLADE ZONE	20-03-2015	06-04-2022	7.05	5	0.190	₹ 10,000.00	₹ 6,179.40	₹ 11,400.00	₹ 15,274.75	₹ -	₹ 570
105	Engineering	Plant & Machinery	STRAIGHTNING MACHINE ON NEW BOX BLADE ZONE	20-03-2015	06-04-2022	7.05	5	0.190	₹ 5,000.00	₹ 3,089.70	₹ 5,000.00	₹ 6,699.45	₹ -	₹ 250
106	Engineering	Plant & Machinery	FOR PAINT BOOTH- AIRLESS SPRAY PUMP SUCTION HOSE, TROLLEY, AIR FILTER REGULATOR & ADDITIONAL ITEMS	30-03-2015	06-04-2022	7.02	8	0.119	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
107	Engineering	Plant & Machinery	FOR PAINT BOOTH- SS TANK 50 LTRS AND STIRRER WITH FLAME PROOF MOTOR	30-03-2015	06-04-2022	7.02	8	0.119	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
108	Engineering	Plant & Machinery	CNC MACHINE	01-09-2015	06-04-2022	6.60	20	0.048	₹ 26,63,069.00	₹ 17,21,836.00	₹ 27,96,222.45	₹ 8,76,615.74	₹ 19,19,606.71	₹ 18,23,626
109	Engineering	Plant & Machinery	SHIZOUKA VMC MACHINE	15-02-2016	06-04-2022	6.14	20	0.048	₹ 22,50,000.00	₹ 15,19,926.00	₹ 23,17,500.00	₹ 6,76,170.31	₹ 16,41,329.69	₹ 15,59,263
110	Engineering	Plant & Machinery	AIR COMPRESSOR FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	8	0.119	₹ 53,000.00	₹ 36,069.25	₹ 57,770.00	₹ 41,593.41	₹ 16,176.59	₹ 15,368
111	Engineering	Plant & Machinery	PART MATERIALS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 10,22,500.00	₹ 6,95,864.25	₹ 11,34,975.00	₹ 3,26,865.03	₹ 8,08,109.97	₹ 7,67,704
112	Engineering	Plant & Machinery	PART MATERIALS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 10,22,500.00	₹ 6,95,864.25	₹ 11,34,975.00	₹ 3,26,865.03	₹ 8,08,109.97	₹ 7,67,704
113	Engineering	Plant & Machinery	PART MATERIALS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 10,22,500.00	₹ 6,95,864.25	₹ 11,34,975.00	₹ 3,26,865.03	₹ 8,08,109.97	₹ 7,67,704
114	Engineering	Plant & Machinery	PART MATERIALS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 8,18,000.00	₹ 5,56,691.40	₹ 9,07,980.00	₹ 2,61,492.02	₹ 6,46,487.98	₹ 6,14,164
115	Engineering	Plant & Machinery	PART MATERIALS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 6,13,500.00	₹ 4,17,518.55	₹ 6,80,985.00	₹ 1,96,119.02	₹ 4,84,865.98	₹ 4,60,623
116	Engineering	Plant & Machinery	PART MATERIALS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 5,11,250.00	₹ 3,47,932.12	₹ 5,67,487.50	₹ 1,63,432.51	₹ 4,04,054.99	₹ 3,83,852
117	Engineering	Plant & Machinery	AIR COMPRESSOR FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	15	0.063	₹ 5,72,600.00	₹ 3,89,683.98	₹ 6,24,134.00	₹ 2,39,661.76	₹ 3,84,472.24	₹ 3,65,249
118	Engineering	Plant & Machinery	SHORT BLASTING MACHINE	15-03-2016	06-04-2022	6.06	20	0.048	₹ 26,85,085.00	₹ 18,27,339.51	₹ 28,99,891.80	₹ 8,35,148.98	₹ 20,64,742.82	₹ 19,61,506
119	Engineering	Plant & Machinery	HEAT-LESS AIR DRYER, AIR RECIVER & MOISTURE FILTER FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	15	0.063	₹ 2,10,000.00	₹ 1,42,915.88	₹ 2,33,100.00	₹ 89,508.27	₹ 1,43,591.73	₹ 1,36,412
120	Engineering	Plant & Machinery	CONVEYOR SYSTEMS FOR POWDER COATING PLANT	15-03-2016	06-04-2022	6.06	20	0.048	₹ 17,82,400.00	₹ 12,13,015.58	₹ 19,07,168.00	₹ 5,49,251.32	₹ 13,57,916.68	₹ 12,90,021
121	Engineering	Plant & Machinery	PART MATERIAL FOR POWDER COATING PLANT	25-09-2016	06-04-2022	5.53	20	0.048	₹ 6,13,500.00	₹ 4,38,159.05	₹ 6,80,985.00	₹ 1,78,926.48	₹ 5,02,058.52	₹ 4,76,956
122	Engineering	Plant & Machinery	PART MATERIAL FOR POWDER COATING PLANT	25-09-2016	06-04-2022	5.53	20	0.048	₹ 10,22,500.00	₹ 7,30,265.08	₹ 11,34,975.00	₹ 2,98,210.79	₹ 8,36,764.21	₹ 7,94,926
123	Engineering	Plant & Machinery	GAS MANIFOLD SYSTEMS COATING PLANT BOOTH	25-09-2016	06-04-2022	5.53	8	0.119	₹ 79,225.00	₹ 56,582.15	₹ 87,939.75	₹ 57,764.67	₹ 30,175.08	₹ 28,666
124	Engineering	Plant & Machinery	DUCTING EQUIPMENTS FOR PAINT BOOTH	25-09-2016	06-04-2022	5.53	5	0.190	₹ 25,000.00	₹ 17,854.89	₹ 27,750.00	₹ 29,164.87	₹ -	₹ 1,388
125	Engineering	Plant & Machinery	1 NO REFRIGERATED AIR DRYER	25-09-2016	06-04-2022	5.53	5	0.190	₹ 37,000.00	₹ 26,425.24	₹ 37,000.00	₹ 38,886.49	₹ -	₹ 1,850
126	Engineering	Plant & Machinery	ADDITIONAL 28 POINT MANIFOLD & DISMANTLING OF EXISTING PIPE LINE ETC. IN PAINTING BOOTH	25-09-2016	06-04-2022	5.53	8	0.119	₹ 15,000.00	₹ 10,712.94	₹ 16,650.00	₹ 10,936.83	₹ 5,713.17	₹ 5,428
127	Engineering	Plant & Machinery	PANEL COOLING MOTOR PAINT BOOTH	25-09-2016	06-04-2022	5.53	8	0.119	₹ 25,809.00	₹ 18,432.68	₹ 28,389.90	₹ 18,648.37	₹ 9,741.53	₹ 9,254
128	Engineering	Plant & Machinery	FOR PAINT BOOTH ADDITIONAL 28 POINT FOR GAS LINE	25-09-2016	06-04-2022	5.53	8	0.119	₹ 51,000.00	₹ 36,423.98	₹ 56,610.00	₹ 37,185.21	₹ 19,424.79	₹ 18,454
129	Engineering	Plant & Machinery	SHOT BLASTING MACHINE & DUST COLLECTOR	28-09-2016	06-04-2022	5.52	20	0.048	₹ 10,32,725.00	₹ 7,38,108.00	₹ 11,15,343.00	₹ 2,92,617.11	₹ 8,22,725.89	₹ 7,81,590
130	Engineering	Plant & Machinery	150 MT CAPACITY HEAVY DUTY HYDRAULIC PRESS	29-09-2016	06-04-2022	5.52	15	0.063	₹ 5,70,000.00	₹ 4,07,488.04	₹ 5,98,500.00	₹ 2,09,256.37	₹ 3,89,243.63	₹ 3,69,781
131	Engineering	Plant & Machinery	10 HP 4 POLE MOTOR FOR 150 MT CAPACITY HEAVY DUTY HYDRAULIC PRESS	29-09-2016	06-04-2022	5.52	8	0.119	₹ 12,248.10	₹ 8,756.06	₹ 13,472.91	₹ 8,832.37	₹ 4,640.54	₹ 4,409
132	Engineering	Plant & Machinery	SEMI AUTO CUTTING MACHINE	29-09-2016	06-04-2022	5.52	15	0.063	₹ 4,75,899.60	₹ 3,40,217.60	₹ 5,13,971.57	₹ 1,79,702.30	₹ 3,34,269.27	₹ 3,17,556
133	Engineering	Plant & Machinery	SPM FOR WELDING OF TOOTH	30-09-2016	06-04-2022	5.52	15	0.063	₹ 9,73,080.00	₹ 6,95,814.00	₹ 10,80,118.80	₹ 3,77,459.60	₹ 7,02,659.20	₹ 6,67,526
134	Engineering	Plant & Machinery	FULLY AUTOMATIC CUTTING MACHINE	25-03-2017	06-04-2022	5.04	15	0.063	₹ 9,20,250.00	₹ 6,86,125.00	₹ 10,03,072.50	₹ 3,19,902.26	₹ 6,83,167.74	₹ 6,49,012
135	Engineering	Plant & Machinery	2 AXIS SERVO TWIN SPINDLE DRILLING & "C" SHUNK SPM MACHINE	27-03-2018	06-04-2022	4.03	20	0.048	₹ 31,50,000.00	₹ 25,49,083.96	₹ 34,33,500.00	₹ 6,57,280.08	₹ 27,76,219.92	₹ 26,37,409





## ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
136	Engineering	Plant & Machinery	AUTOMATIC GUN CONTRON PANEL, RECIPROCATOR WITH CONTROL CABINET FOR PAINT BOOTH	27-03-2018	06-04-2022	4.03	20	0.048	₹ 13,26,000.00	₹ 10,73,042.96	₹ 13,39,260.00	₹ 2,56,376.56	₹ 10,82,883.44	₹ 10,28,739
137	Engineering	Plant & Machinery	COMBINED 3-HI LEVELER FOR PROFILE AND FLAT PLATES	27-03-2018	06-04-2022	4.03	20	0.048	₹ 34,08,000.00	₹ 27,57,866.08	₹ 34,76,160.00	₹ 6,65,446.55	₹ 28,10,713.45	₹ 26,70,178
138	Engineering	Plant & Machinery	DEEP ELECTRICALLY HEATED CONTINUOUS MESH BELT TYPE HEAT TREATMENT FURNACE, RATED POWER 76 KW & SUITA	30-03-2018	06-04-2022	4.02	20	0.048	₹ 24,30,000.00	₹ 19,67,700.00	₹ 25,27,200.00	₹ 4,82,799.06	₹ 20,44,400.94	₹ 19,42,181
139	Engineering	Plant & Machinery	SEMI-AUTO CUTTING MACHINE- LMG	15-08-2018	06-04-2022	3.64	15	0.063	₹ 4,95,000.00	₹ 4,12,673.00	₹ 5,34,600.00	₹ 1,23,372.99	₹ 4,11,227.01	₹ 3,90,666
140	Engineering	Plant & Machinery	AIR-COOLED SCREW COMPRESSOR	15-10-2018	06-04-2022	3.48	15	0.063	₹ 2,30,000.00	₹ 1,94,181.00	₹ 2,53,000.00	₹ 55,708.52	₹ 1,97,291.48	₹ 1,87,427
141	Engineering	Plant & Machinery	LMG MACHINE	25-02-2019	06-04-2022	3.11	15	0.063	₹ 4,90,000.00	₹ 4,24,992.00	₹ 4,99,800.00	₹ 98,517.65	₹ 4,01,282.35	₹ 3,81,218
142	Engineering	Plant & Machinery	AGRO VERTICAL TURRET MILLING MACHINE (TAIWAN MAKE)	15-04-2019	06-04-2022	2.98	15	0.063	₹ 5,90,000.00	₹ 5,16,735.00	₹ 5,90,000.00	₹ 1,11,281.00	₹ 4,78,719.00	₹ 4,54,783
143	Engineering	Plant & Machinery	POWER PRESS MACHINE - 40 TON	01-07-2019	06-04-2022	2.77	15	0.063	₹ 3,35,000.00	₹ 2,97,860.58	₹ 3,41,700.00	₹ 59,883.32	₹ 2,81,816.68	₹ 2,67,726
144	Engineering	Plant & Machinery	PARTS & COMPONENTS FOR POWER PRESS MACHINE - 40 TON	01-07-2019	06-04-2022	2.77	5	0.190	₹ 1,250.00	₹ 1,111.42	₹ 1,275.00	₹ 670.34	₹ 604.66	₹ 574
145	Engineering	Plant & Machinery	NANDY BRAND ALL STEEL FABRICATED HEAVY DUTY OPEN FRONT C TYPE BODY	15-09-2019	06-04-2022	2.56	15	0.063	₹ 4,45,000.00	₹ 4,01,516.15	₹ 4,45,000.00	₹ 72,118.45	₹ 3,72,881.55	₹ 3,54,237
146	Engineering	Plant & Machinery	CONSTRUCTION SOLENOID & ELECT HYDRAULIC PRESS 250 TON CAPACITY	15-09-2019	06-04-2022	2.56	15	0.063	₹ 8,65,000.00	₹ 7,80,475.21	₹ 8,65,000.00	₹ 1,40,185.30	₹ 7,24,814.70	₹ 6,88,574
147	Engineering	Plant & Machinery	FOUNDATION COST OF POWER PRESS MACHINE - 250 TON	15-09-2019	06-04-2022	2.56	20	0.048	₹ 31,012.50	₹ 27,982.07	₹ 31,012.50	₹ 3,769.51	₹ 27,242.99	₹ 25,881
148	Engineering	Plant & Machinery	FOUNDATION COST OF POWER PRESS MACHINE - 150 TON	15-09-2019	06-04-2022	2.56	20	0.048	₹ 35,725.00	₹ 32,234.08	₹ 35,725.00	₹ 4,342.30	₹ 31,382.70	₹ 29,814
149	Engineering	Plant & Machinery	FOUNDATION COST OF POWER PRESS MACHINE - 400 TON	01-02-2020	06-04-2022	2.18	20	0.048	₹ 56,789.75	₹ 52,605.65	₹ 56,789.75	₹ 5,875.41	₹ 50,914.34	₹ 48,369
150	Engineering	Plant & Machinery	POWER PRESS 200 MT & 400 MT WITH MOTORS	01-02-2020	06-04-2022	2.18	20	0.048	₹ 39,65,400.00	₹ 36,73,241.10	₹ 39,65,400.00	₹ 4,10,255.94	₹ 35,55,144.06	₹ 33,77,387
151	Engineering	Plant & Machinery	COBRA BANDSAW MACHINE SANTEC MAKE & BLADE	23-09-2020	06-04-2022	1.53	10	0.095	₹ 2,69,500.00	₹ 2,60,620.00	₹ 2,69,500.00	₹ 39,280.55	₹ 2,30,219.45	₹ 2,18,708
152	Engineering	Plant & Machinery	FOUNDATION COST FOR V.M.C (S.T.M) MACHINE	25-09-2020	06-04-2022	1.53	20	0.048	₹ 20,300.00	₹ 19,638.14	₹ 20,300.00	₹ 1,474.11	₹ 18,825.89	₹ 17,885
153	Engineering	Plant & Machinery	STM BRAND CNC MACHINE	25-09-2020	06-04-2022	1.53	20	0.048	₹ 62,66,680.00	₹ 60,62,361.86	₹ 62,66,680.00	₹ 4,55,063.98	₹ 58,11,616.02	₹ 55,21,035
154	Engineering	Plant & Machinery	INDUCTION HEATING FURNACE - MEGATHERM	10-12-2020	06-04-2022	1.32	15	0.063	₹ 11,67,250.00	₹ 11,44,577.75	₹ 11,67,250.00	₹ 97,622.61	₹ 10,69,627.39	₹ 10,16,146
155	Engineering	Plant & Machinery	INDUCTION HEATING FURNACE - MEGATHERM	10-12-2020	06-04-2022	1.32	15	0.063	₹ 8,62,750.00	₹ 8,45,992.25	₹ 8,62,750.00	₹ 72,155.84	₹ 7,90,594.16	₹ 7,51,064
156	Engineering	Plant & Machinery	SHORT BLASTING MACHINE	15-12-2020	06-04-2022	1.31	15	0.063	₹ 8,71,200.00	₹ 8,55,034.00	₹ 8,71,200.00	₹ 72,106.72	₹ 7,99,093.28	₹ 7,59,139
157	Engineering	Plant & Machinery	SPM WELDING MACHINE & 25KVA INDUCTION HEATING MACHINE	20-01-2021	06-04-2022	1.21	15	0.063	₹ 19,30,680.00	₹ 19,06,907.00	₹ 19,30,680.00	₹ 1,47,736.69	₹ 17,82,943.31	₹ 16,93,796
158	Engineering	Material Handling Equipment	E.O.T CRANE	01-09-2015	06-04-2022	6.60	15	0.063	₹ 7,39,000.00	₹ 4,77,935.00	₹ 8,64,630.00	₹ 3,61,415.34	₹ 5,03,214.66	₹ 4,78,054
159	Engineering	Material Handling Equipment	HAND PALLET TRUCK	15-10-2015	06-04-2022	6.48	8	0.119	₹ 23,100.00	₹ 15,113.00	₹ 24,717.00	₹ 19,018.12	₹ 5,698.88	₹ 5,414
160	Engineering	Material Handling Equipment	CRANE MODEL HYDRA - ESCORTS	15-03-2016	06-04-2022	6.06	15	0.063	₹ 11,91,975.00	₹ 8,11,201.00	₹ 14,54,209.50	₹ 5,58,403.17	₹ 8,95,806.33	₹ 8,51,016
161	Engineering	Material Handling Equipment	HYDRAULIC HAND PALLET TROLLEY	18-09-2016	06-04-2022	5.55	8	0.119	₹ 21,000.00	₹ 14,974.00	₹ 22,470.00	₹ 14,810.96	₹ 7,659.04	₹ 7,276
162	Engineering	Material Handling Equipment	PACWEL PNEUMATIC - TENSIONER & SEALER	25-03-2017	06-04-2022	5.04	8	0.119	₹ 1,36,241.88	₹ 1,01,580.85	₹ 1,47,141.23	₹ 87,987.43	₹ 59,153.80	₹ 56,196
163	Engineering	Material Handling Equipment	HAND PALLET TRUCK CAPACITY 2.5 M.T	25-03-2017	06-04-2022	5.04	8	0.119	₹ 18,100.00	₹ 13,495.21	₹ 19,005.00	₹ 11,364.60	₹ 7,640.40	₹ 7,258
164	Engineering	Material Handling Equipment	ELECTRIC CHAIN HOIST - 1 TON	25-03-2017	06-04-2022	5.04	15	0.063	₹ 1,32,300.00	₹ 98,641.82	₹ 1,38,915.00	₹ 44,303.10	₹ 94,611.90	₹ 89,881
165	Engineering	Material Handling Equipment	TRANSFER FROM PLANT & MACHINERY F.Y 2008-09	01-04-2018	06-04-2022	4.02	15	0.063	₹ 2,15,451.53	₹ 50,599.53	₹ 2,15,451.53	₹ 54,805.36	₹ 1,60,646.17	₹ 1,52,614
166	Engineering	Material Handling Equipment	TRANSFER FROM PLANT & MACHINERY F.Y 2011-12	01-04-2018	06-04-2022	4.02	15	0.063	₹ 6,28,000.00	₹ 2,53,349.00	₹ 6,28,000.00	₹ 1,59,747.14	₹ 4,68,252.86	₹ 4,44,840
167	Engineering	Material Handling Equipment	HYDRAULIC PALLET TRUCK CAPACITY - 2.5 M.T	03-09-2018	06-04-2022	3.59	15	0.063	₹ 18,000.00	₹ 15,066.00	₹ 18,360.00	₹ 4,176.52	₹ 14,183.48	₹ 13,474
168	Engineering	Material Handling Equipment	HYDRAULIC PALLET TRUCK CAPACITY - 2.5 M.T	04-03-2019	06-04-2022	3.09	15	0.063	₹ 20,500.00	₹ 17,804.00	₹ 20,500.00	₹ 4,015.94	₹ 16,484.06	₹ 15,660
169	Engineering	Material Handling Equipment	3TON * 7 MTR LIFT ELECT. WIRE ROPE HOIST WITH EM BRAKE	15-01-2019	06-04-2022	3.22	15	0.063	₹ 2,06,000.00	₹ 1,77,205.00	₹ 2,06,000.00	₹ 42,071.03	₹ 1,63,928.97	₹ 1,55,733
170	Engineering	Material Handling Equipment	ELECTRICAL CHAIN HOIST WITH TROLLEY	20-09-2020	06-04-2022	1.54	15	0.063	₹ 1,05,500.00	₹ 1,01,969.00	₹ 1,05,500.00	₹ 10,306.24	₹ 95,193.76	₹ 90,434
171	Engineering	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH TROLLEY - 1 TON	20-09-2020	06-04-2022	1.54	15	0.063	₹ 1,05,500.00	₹ 1,01,969.00	₹ 1,05,500.00	₹ 10,306.24	₹ 95,193.76	₹ 90,434
172	Engineering	Material Handling Equipment	HYDROLIC PALLET TRUCK CAPACITY - 2.5 M.T	15-12-2020	06-04-2022	1.31	15	0.063	₹ 40,000.00	₹ 39,258.00	₹ 40,000.00	₹ 3,310.68	₹ 36,689.32	₹ 34,855
173	Engineering	Generator	2009-2010	14-09-2009	06-04-2022	12.57	15	0.063	₹ 1,000.00	₹ -	₹ 1,000.00	₹ 795.92	₹ 204.08	₹ 199.08
174	Engineering	Generator	82.5 KVA KIRLOSKAR SILENT DIESEL GENERATING SET	15-09-2017	06-04-2022	4.56	15	0.063	₹ 5,02,542.00	₹ 3,33,421.00	₹ 5,22,643.68	₹ 1,50,903.22	₹ 3,71,740.46	₹ 3,59,763





## ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA: DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
175	Engineering	Generator	82.5 KVA LIQUID COOLED 3 PHASE D.G.SET	22-11-2019	06-04-2022	2.37	15	0.063	₹ 5,20,000.00	₹ 4,52,919.00	₹ 5,25,200.00	₹ 78,919.09	₹ 4,46,280.91	₹ 4,23,967
176	Engineering	Rolls	2006-2007	01-03-2007	06-04-2022	15.11	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
177	Engineering	Rolls	2007-2008	15-03-2008	06-04-2022	14.07	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
178	Engineering	Rolls	2008-2009	02-02-2009	06-04-2022	13.18	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
179	Engineering	Rolls	2009-2010	01-03-2010	06-04-2022	12.11	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
180	Engineering	Rolls	2011-2012	02-02-2012	06-04-2022	10.18	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
181	Engineering	Rolls	2012-2013	15-03-2013	06-04-2022	9.07	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
182	Engineering	Steel Structure	For Powder Coating plant	15-03-2016	06-04-2022	6.06	20	0.048	₹ 30,46,595.00	₹ 20,73,368.00	₹ 31,98,924.75	₹ 9,21,268.42	₹ 22,77,656.33	₹ 21,63,774
183	Steel Division	Weighing Scale	FULLY ELECTRONIC WEIGHBRIDGE	01-08-2019	06-04-2022	2.68	15	0.063	₹ 6,26,000.00	₹ 5,63,312.82	₹ 6,38,520.00	₹ 1,08,466.76	₹ 5,30,053.24	₹ 5,03,551
184	Steel Division	Weighing Scale	C.I.TEST WEIGHT 20 KG	01-08-2019	06-04-2022	2.68	5	0.190	₹ 49,000.00	₹ 44,093.18	₹ 49,980.00	₹ 25,470.63	₹ 24,509.37	₹ 23,284
185	Steel Division	Material Handling Equipment	ETO CRANE SINGLE GIRDER	15-09-2020	06-04-2022	1.56	15	0.063	₹ 7,95,000.00	₹ 7,67,701.45	₹ 7,95,000.00	₹ 78,352.88	₹ 7,16,647.12	₹ 6,80,815
186	Steel Division	Material Handling Equipment	ERECTION, COMMISSIONING & INSTALLATION CHARGES FOR E.T.O CRANE	15-09-2020	06-04-2022	1.56	15	0.063	₹ 25,000.00	₹ 24,141.55	₹ 25,000.00	₹ 2,463.93	₹ 22,536.07	₹ 21,409
187	Rolling Division	Plant & Machinery	2013-2014	20-03-2014	06-04-2022	8.05	5	0.190	₹ 7,27,152.30	₹ 4,84,237.30	₹ 7,27,152.30	₹ 11,12,463.33	₹ -	₹ 36,358
188	Rolling Division	Plant & Machinery	C.I. HOUSING-02 PCS & C.I. CAP-02 PCS	30-03-2015	06-04-2022	7.02	8	0.119	₹ 1,68,736.92	₹ 1,20,603.21	₹ 1,80,548.50	₹ 1,50,609.60	₹ 29,938.90	₹ 28,442
189	Rolling Division	Plant & Machinery	COAL PULVERISOR PLANT	30-03-2015	06-04-2022	7.02	20	0.048	₹ 3,57,433.01	₹ 2,55,472.07	₹ 4,07,473.63	₹ 1,35,962.23	₹ 2,71,511.40	₹ 2,57,936
190	Rolling Division	Plant & Machinery	PISTON STAND	30-03-2015	06-04-2022	7.02	15	0.063	₹ 3,77,900.07	₹ 2,70,100.72	₹ 4,04,353.08	₹ 1,79,894.65	₹ 2,24,458.43	₹ 2,13,236
191	Rolling Division	Plant & Machinery	MILL STAND WITH ACCESSORIES	15-03-2016	06-04-2022	6.06	20	0.048	₹ 13,29,250.00	₹ 10,10,613.02	₹ 14,22,297.50	₹ 4,09,611.94	₹ 10,12,685.56	₹ 9,62,051
192	Rolling Division	Plant & Machinery	MILL STAND FOUNDATION BOLT & LINES	15-03-2016	06-04-2022	6.06	15	0.063	₹ 5,30,882.00	₹ 4,03,623.29	₹ 5,68,043.74	₹ 2,18,123.61	₹ 3,49,920.13	₹ 3,32,424
193	Rolling Division	Plant & Machinery	ELECTROFLY WHEEL WITH ASSCC & GEAR COUPLING	15-03-2016	06-04-2022	6.06	15	0.063	₹ 12,10,640.00	₹ 9,20,435.24	₹ 12,95,384.80	₹ 4,97,415.93	₹ 7,97,968.87	₹ 7,58,070
194	Rolling Division	Plant & Machinery	GEAR BOX WITH WOBBLEERS & GEAR COUPLING	15-03-2016	06-04-2022	6.06	15	0.063	₹ 14,02,528.00	₹ 10,66,325.41	₹ 15,00,704.96	₹ 5,76,257.00	₹ 9,24,447.96	₹ 8,78,226
195	Rolling Division	Plant & Machinery	REDUCTION GEAR BOX WITH ASSCC, OIL LUBRICATION SYSTEM	15-03-2016	06-04-2022	6.06	15	0.063	₹ 12,52,562.00	₹ 9,52,308.04	₹ 13,40,241.34	₹ 5,14,640.43	₹ 8,25,600.91	₹ 7,84,321
196	Rolling Division	Plant & Machinery	TILTING TABLE, PANEL & PLC	25-03-2017	06-04-2022	5.04	15	0.063	₹ 10,73,625.00	₹ 8,68,659.00	₹ 11,05,833.75	₹ 3,52,675.13	₹ 7,53,158.62	₹ 7,15,501
197	Rolling Division	Plant & Machinery	16 H LATHE MACHINE, RADIAL DRILL MACHINE WITH MOTOR	27-03-2019	06-04-2022	3.03	10	0.095	₹ 7,39,880.00	₹ 6,69,111.00	₹ 7,39,880.00	₹ 2,12,984.09	₹ 5,26,895.91	₹ 5,00,551
198	Rolling Division	Plant & Machinery	FLAT SHEARING MACHINE	15-12-2020	06-04-2022	1.31	15	0.063	₹ 11,50,000.00	₹ 11,33,987.00	₹ 11,50,000.00	₹ 95,182.19	₹ 10,54,817.81	₹ 10,02,077
199	Rolling Division	Utilities	2013-2014	15-09-2013	06-04-2022	8.56	5	0.190	₹ 1,90,225.00	₹ 99,405.00	₹ 1,90,225.00	₹ 3,09,441.35	₹ -	₹ 9,511
200	Rolling Division	Utilities	2013-2014	15-10-2013	06-04-2022	8.48	5	0.190	₹ 16,630.00	₹ 8,775.00	₹ 16,630.00	₹ 26,792.52	₹ -	₹ 832
201	Rolling Division	Utilities	2013-2014	15-01-2014	06-04-2022	8.23	5	0.190	₹ 6,500.00	₹ 3,536.00	₹ 6,500.00	₹ 10,160.84	₹ -	₹ 325
202	Rolling Division	Utilities	ARC WELDING TRANSFORMER MACHINE WITH CABLE 600 AMP	01-11-2014	06-04-2022	7.43	5	0.190	₹ 27,500.00	₹ 16,334.00	₹ 28,050.00	₹ 39,613.52	₹ -	₹ 1,403
203	Rolling Division	Utilities	30 H.P. FAN CASTING WITH V-BELT DRIVE, SHAFT & PULLEY	01-09-2014	06-04-2022	7.60	6	0.158	₹ 21,000.00	₹ 12,253.00	₹ 23,100.00	₹ 27,797.00	₹ -	₹ 1,155
204	Rolling Division	Utilities	DOOR FRAME METAL DETECTOR	01-01-2015	06-04-2022	7.27	5	0.190	₹ 39,000.00	₹ 23,578.00	₹ 41,730.00	₹ 57,607.98	₹ -	₹ 2,087
205	Rolling Division	Utilities	WELDING MACHINE	15-11-2015	06-04-2022	6.39	8	0.119	₹ 60,525.00	₹ 39,921.00	₹ 60,525.00	₹ 45,959.62	₹ 14,565.38	₹ 13,837
206	Rolling Division	Utilities	VOLTA WATER COOLER 40 80 FSS-6010162	01-06-2017	06-04-2022	4.85	6	0.158	₹ 50,131.00	₹ 37,968.33	₹ 52,136.24	₹ 40,030.63	₹ 12,105.61	₹ 11,500
207	Rolling Division	Utilities	VOLTA WATER COOLER 40 80 FSS-6010162	01-06-2017	06-04-2022	4.85	6	0.158	₹ 25,065.50	₹ 18,984.17	₹ 26,068.12	₹ 20,015.32	₹ 6,052.80	₹ 5,750
208	Rolling Division	Utilities	GODEJ HAND HELD METAL DETECTOR	15-11-2019	06-04-2022	2.39	5	0.190	₹ 17,000.00	₹ 15,518.00	₹ 17,000.00	₹ 7,725.45	₹ 9,274.55	₹ 8,811
209	Rolling Division	Workshop machinery	SHAPPING MACHINE - 30"	01-02-2016	06-04-2022	6.18	10	0.095	₹ 2,21,000.00	₹ 1,48,754.45	₹ 2,27,630.00	₹ 1,33,659.35	₹ 93,970.65	₹ 89,272
210	Rolling Division	Workshop machinery	LATHE MACHINE - 16 FT.	01-02-2016	06-04-2022	6.18	10	0.095	₹ 4,90,000.00	₹ 3,29,817.55	₹ 5,04,700.00	₹ 2,96,348.78	₹ 2,08,351.22	₹ 1,97,934
211	Rolling Division	Material Handling Equipment	DOUBLE GIRDER BOX TYPE E.O.T CRANE-5 TON	27-09-2016	06-04-2022	5.53	15	0.063	₹ 13,05,000.00	₹ 9,32,477.00	₹ 15,92,100.00	₹ 5,57,205.92	₹ 10,34,894.08	₹ 9,83,149
212	Rolling Division	Rolling Mill Rolls	STEEL ROLLS FOR STAND NO.1 & 2	01-10-2014	06-04-2022	7.52	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
213	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS FOR STAND NO. 2	01-10-2014	06-04-2022	7.52	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
214	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS FOR STAND NO. 1	01-10-2014	06-04-2022	7.52	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
215	Rolling Division	Rolling Mill Rolls	ALLOY STEEL BASED ROLL FOR STAND 3	01-10-2014	06-04-2022	7.52	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
216	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS FOR STAND NO. 1 &	01-12-2014	06-04-2022	7.35	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
217	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS FOR STAND NO. 1 &	01-12-2014	06-04-2022	7.35	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
218	Rolling Division	Rolling Mill Rolls	CHILLED ROLL	30-03-2015	06-04-2022	7.02	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
219	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	30-03-2015	06-04-2022	7.02	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
220	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	30-03-2015	06-04-2022	7.02	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
221	Rolling Division	Rolling Mill Rolls	CLASS-4, FORGED ROLLS	01-05-2015	06-04-2022	6.94	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
222	Rolling Division	Rolling Mill Rolls	CLASS-4, FORGED ROLLS	01-05-2015	06-04-2022	6.94	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
223	Rolling Division	Rolling Mill Rolls	SG ROLLS	01-06-2015	06-04-2022	6.85	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
224	Rolling Division	Rolling Mill Rolls	ADAMITE ROLLS	01-06-2015	06-04-2022	6.85	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
225	Rolling Division	Rolling Mill Rolls	CLASS-4, FORGED ROLLS	01-08-2015	06-04-2022	6.68	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
226	Rolling Division	Rolling Mill Rolls	CLASS-4, FORGED ROLLS	15-10-2015	06-04-2022	6.48	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
227	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS	15-10-2015	06-04-2022	6.48	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
228	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	15-01-2016	06-04-2022	6.23	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -





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Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (Yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
229	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	15-01-2016	06-04-2022	6.23	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
230	Rolling Division	Rolling Mill Rolls	ROLLS	15-03-2016	06-04-2022	6.06	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
231	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLL	14-09-2016	06-04-2022	5.56	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
232	Rolling Division	Rolling Mill Rolls	ADAMITE ROLLS FOR STAND 3 & 4	14-09-2016	06-04-2022	5.56	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
233	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	22-09-2016	06-04-2022	5.54	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
234	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLL	12-03-2017	06-04-2022	5.07	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
235	Rolling Division	Rolling Mill Rolls	ASG ROLLS	12-03-2017	06-04-2022	5.07	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
236	Rolling Division	Rolling Mill Rolls	ROLLS WITH SIDE GROOVES	12-03-2017	06-04-2022	5.07	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
237	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS	16-03-2017	06-04-2022	5.06	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
238	Rolling Division	Rolling Mill Rolls	ADMITTED ROLLS BD 335MM X 500MM BL & BD 320MM X 50 BL	23-03-2017	06-04-2022	5.04	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
239	Rolling Division	Rolling Mill Rolls	FORGED ROLL- CLASS-IV	29-03-2017	06-04-2022	5.02	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
240	Rolling Division	Rolling Mill Rolls	FORGED & MACHINED WITH 4 GROOVE WOBBLER (EN-9 STEEL ROLLS)	27-03-2018	06-04-2022	4.03	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
241	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLL	27-03-2018	06-04-2022	4.03	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
242	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	27-03-2018	06-04-2022	4.03	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
243	Rolling Division	Rolling Mill Rolls	STEEL ROLLS	27-03-2018	06-04-2022	4.03	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
244	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLL	27-03-2018	06-04-2022	4.03	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
245	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLL	27-03-2018	06-04-2022	4.03	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
246	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS	27-03-2018	06-04-2022	4.03	10	0.095	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
247	Rolling Division	Rolling Mill Rolls	ADMITTED & SG IRON ROLLS	27-03-2018	06-04-2022	4.03	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
248	Rolling Division	Rolling Mill Rolls	ALLOY STEEL ROLLS & S.G. ROLLS	01-07-2018	06-04-2022	3.77	15	0.063	₹ 4,92,000.00	₹ 63,399.00	₹ 5,31,360.00	₹ 1,26,774.25	₹ 4,04,585.75	₹ 3,84,356
249	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS & CLASS-IV, FORGED ROLL	15-09-2018	06-04-2022	3.56	10	0.095	₹ 1,65,000.00	₹ 32,141.00	₹ 1,78,200.00	₹ 60,248.69	₹ 1,17,951.31	₹ 1,12,054
250	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS & CLASS-IV, FORGED ROLL	15-09-2018	06-04-2022	3.56	10	0.095	₹ 1,65,000.00	₹ 32,141.00	₹ 1,78,200.00	₹ 60,248.69	₹ 1,17,951.31	₹ 1,12,054
251	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-12-2018	06-04-2022	3.35	10	0.095	₹ 1,22,000.00	₹ 31,917.00	₹ 1,31,760.00	₹ 41,906.90	₹ 89,853.10	₹ 85,360
252	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-12-2018	06-04-2022	3.35	10	0.095	₹ 61,000.00	₹ 15,958.00	₹ 65,880.00	₹ 20,953.45	₹ 44,926.55	₹ 42,680
253	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-01-2019	06-04-2022	3.26	10	0.095	₹ 1,22,000.00	₹ 35,199.00	₹ 1,24,440.00	₹ 38,574.70	₹ 85,865.30	₹ 81,572
254	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-01-2019	06-04-2022	3.26	10	0.095	₹ 61,000.00	₹ 17,598.00	₹ 62,220.00	₹ 19,287.35	₹ 42,932.65	₹ 40,786
255	Rolling Division	Rolling Mill Rolls	S.G. IRON ROLLS & CHILLED ROLLS (F/B)	15-03-2019	06-04-2022	3.06	10	0.095	₹ 7,86,060.00	₹ 2,76,575.00	₹ 8,01,781.20	₹ 2,33,307.35	₹ 5,68,473.85	₹ 5,40,050
256	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	31-03-2019	06-04-2022	3.02	10	0.095	₹ 61,000.00	₹ 22,309.00	₹ 62,220.00	₹ 17,846.06	₹ 44,373.94	₹ 42,155
257	Rolling Division	Rolling Mill Rolls	S.G. IRON ROLLS (F/B)	01-05-2019	07-04-2022	2.94	10	0.095	₹ 1,65,240.00	₹ 64,866.00	₹ 1,68,544.80	₹ 47,026.31	₹ 1,21,518.49	₹ 1,15,443
258	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-09-2019	06-04-2022	2.60	10	0.095	₹ 1,25,200.00	₹ 62,473.67	₹ 1,27,704.00	₹ 31,509.65	₹ 96,194.35	₹ 91,385
259	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-09-2019	06-04-2022	2.60	10	0.095	₹ 1,25,200.00	₹ 62,473.67	₹ 1,27,704.00	₹ 31,509.65	₹ 96,194.35	₹ 91,385
260	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-09-2019	06-04-2022	2.60	10	0.095	₹ 1,25,200.00	₹ 62,473.67	₹ 1,27,704.00	₹ 31,509.65	₹ 96,194.35	₹ 91,385
261	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS	01-09-2019	06-04-2022	2.60	10	0.095	₹ 1,10,000.00	₹ 54,889.00	₹ 1,12,200.00	₹ 27,684.20	₹ 84,515.80	₹ 80,290
262	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS	15-09-2019	06-04-2022	2.56	10	0.095	₹ 1,10,000.00	₹ 56,221.50	₹ 1,12,200.00	₹ 27,275.36	₹ 84,924.64	₹ 80,678
263	Rolling Division	Rolling Mill Rolls	EN-9 STEEL ROLLS	15-09-2019	06-04-2022	2.56	10	0.095	₹ 1,10,000.00	₹ 56,221.50	₹ 1,12,200.00	₹ 27,275.36	₹ 84,924.64	₹ 80,678
264	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-12-2019	06-04-2022	2.35	15	0.063	₹ 5,20,000.00	₹ 3,00,421.14	₹ 5,30,400.00	₹ 78,872.18	₹ 4,51,527.82	₹ 4,28,951
265	Rolling Division	Rolling Mill Rolls	CLASS-IV, FORGED ROLLS	01-12-2019	06-04-2022	2.35	15	0.063	₹ 3,90,000.00	₹ 2,25,315.86	₹ 3,97,800.00	₹ 59,154.13	₹ 3,38,645.87	₹ 3,21,714
266	Rolling Division	Rolling Mill Rolls	ALLOY STEEL ROLLS	20-02-2020	06-04-2022	2.13	15	0.063	₹ 2,71,440.00	₹ 1,75,845.00	₹ 2,71,440.00	₹ 36,548.96	₹ 2,34,891.04	₹ 2,23,146
267	Machine Division	Material handling Equipment	FORKLIFT - 3 TON CAPACITY	01-03-2016	06-04-2022	6.10	10	0.095	₹ 6,95,300.00	₹ 4,71,502.00	₹ 8,48,266.00	₹ 4,91,680.54	₹ 3,56,585.46	₹ 3,38,756
268	Machine Division	Material handling Equipment	ELECTRIC TROLLEY - 2 TON CAPACITY & CHAIN PULLEY 500 KG CAPACITY	15-02-2017	06-04-2022	5.14	10	0.095	₹ 46,480.00	₹ 34,349.06	₹ 48,804.00	₹ 23,829.72	₹ 24,974.28	₹ 23,726
269	Machine Division	Material handling Equipment	ELECTRIC CHAIN HOIST - 2 TON CAPACITY	15-02-2017	06-04-2022	5.14	15	0.063	₹ 60,113.00	₹ 44,423.94	₹ 63,118.65	₹ 20,546.13	₹ 42,572.52	₹ 40,444
270	Machine Division	Material handling Equipment	MONO RAIL FOR NEW SHED WITH HANGING PLATE	01-04-2018	06-04-2022	4.02	5	0.190	₹ 35,232.00	₹ 20,366.08	₹ 35,936.64	₹ 27,424.09	₹ 8,512.55	₹ 8,087
271	Machine Division	Material handling Equipment	MONO RAIL FOR NEW SHED FOR HANGING JOIST	01-04-2018	06-04-2022	4.02	5	0.190	₹ 45,540.00	₹ 26,324.69	₹ 46,450.80	₹ 35,447.69	₹ 11,003.11	₹ 10,453
272	Machine Division	Material handling Equipment	ELECTRIC HOIST WITH ELECTRIC TROLLEY	01-04-2018	06-04-2022	4.02	15	0.063	₹ 64,200.00	₹ 37,111.22	₹ 65,484.00	₹ 16,657.46	₹ 48,826.54	₹ 46,385
273	Machine Division	Material handling Equipment	HYDROLIC HAND TROLLEY CAPACITY 2.5 TON	01-05-2018	06-04-2022	3.93	8	0.119	₹ 17,600.00	₹ 14,258.00	₹ 17,952.00	₹ 8,387.03	₹ 9,564.97	₹ 9,087
274	Machine Division	Plant & Machinery	MONO RAIL FOR NEW SHED WITH HANGING PLATE	01-08-2014	06-04-2022	7.68	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
275	Machine Division	Plant & Machinery	MONO RAIL FOR NEW SHED FOR HANGING JOIST	01-08-2014	06-04-2022	7.68	5	0.190	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
276	Machine Division	Plant & Machinery	ELECTRIC HOIST WITH ELECTRIC TROLLEY	01-08-2014	06-04-2022	7.68	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
277	Machine Division	Plant & Machinery	COMPRESSOR WITH 30HP, 1440 RPM MOTOR (OLD & USED)	01-08-2015	06-04-2022	6.68	15	0.063	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
278	Machine Division	Utilities	2013 - 2014	15-05-2013	06-04-2022	8.90	5	0.190	₹ 76,250.00	₹ 38,217.00	₹ 76,250.00	₹ 1,28,918.90	₹ -	₹ 3,813
279	Machine Division	Utilities	2013 - 2014	15-09-2013	06-04-2022	8.56	5	0.190	₹ 80,588.00	₹ 42,113.00	₹ 80,588.00	₹ 1,31,093.49	₹ -	₹ 4,029
280	Machine Division	Utilities	CHAIN PULLEY BLOCK	01-09-2014	06-04-2022	7.60	5	0.190	₹ 12,530.00	₹ 7,311.00	₹ 13,281.80	₹ 19,178.92	₹ -	₹ 664
281	Machine Division	Utilities	MANUAL HAND STACKER	01-11-2014	06-04-2022	7.43	8	0.119	₹ 82,500.00	₹ 49,005.81	₹ 87,450.00	₹ 77,188.10	₹ 10,261.90	₹ 9,749
282	Machine Division	Utilities	HYDRAULIC HAND PALLET TROLLEY	01-11-2014	06-04-2022	7.43	5	0.190	₹ 19,000.00	₹ 11,286.19	₹ 20,140.00	₹ 28,442.65	₹ -	₹ 1,007
283	Machine Division	Utilities	VIBRATOR MACHINE 4' CAPACITY	01-01-2015	06-04-2022	7.27	5	0.190	₹ 5,700.00	₹ 3,445.00	₹ 5,700.00	₹ 7,868.81	₹ -	₹ 285





## ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S: SERAMPPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
284	Machine Division	Utilities	WELDING MACHINE 400 AMP	01-06-2015	06-04-2022	6.85	8	0.119	₹ 86,000.00	₹ 54,231.00	₹ 86,000.00	₹ 69,976.61	₹ 16,023.39	₹ 15,222
285	Machine Division	Utilities	VOLTAS WATER COOLER 40 80 FSS-6010162	01-05-2017	06-04-2022	4.93	6	0.158	₹ 25,065.50	₹ 18,848.50	₹ 26,068.12	₹ 20,365.87	₹ 5,702.25	₹ 5,417
286	Machine Division	Utilities	POWDER COATING MACHINE-MODEL PMG01	15-09-2017	06-04-2022	4.56	5	0.190	₹ 70,000.00	₹ 54,303.00	₹ 76,300.00	₹ 66,090.43	₹ 10,209.57	₹ 9,699
287	Foundary division	Utilities	2013-2014	01-06-2013	06-04-2022	8.85	5	0.190	₹ 53,458.00	₹ 26,952.00	₹ 53,458.00	₹ 89,910.50	₹ -	₹ 2,673
288	Foundary division	Utilities	2013-2014	01-07-2013	06-04-2022	8.77	5	0.190	₹ 85,916.00	₹ 43,766.00	₹ 85,916.00	₹ 1,43,159.59	₹ -	₹ 4,296
289	Foundary division	Utilities	2013-2014	01-09-2013	06-04-2022	8.60	5	0.190	₹ 1,14,000.00	₹ 59,296.00	₹ 1,14,000.00	₹ 1,86,276.00	₹ -	₹ 5,700
290	Foundary division	Utilities	2013-2014	01-10-2013	06-04-2022	8.52	5	0.190	₹ 43,387.00	₹ 22,795.00	₹ 43,387.00	₹ 70,216.81	₹ -	₹ 2,169
291	Foundary division	Utilities	2013-2014	01-01-2014	06-04-2022	8.27	5	0.190	₹ 93,252.00	₹ 50,476.00	₹ 93,252.00	₹ 1,46,451.63	₹ -	₹ 4,663
292	Foundary division	Utilities	2013-2014	01-03-2014	06-04-2022	8.10	5	0.190	₹ 1,00,501.00	₹ 55,428.00	₹ 1,00,501.00	₹ 1,54,749.51	₹ -	₹ 5,025
293	Foundary division	Utilities	2013-2014	28-03-2014	06-04-2022	8.03	5	0.190	₹ 42,360.50	₹ 23,563.50	₹ 42,360.50	₹ 64,630.52	₹ -	₹ 2,118
294	Foundary division	Utilities	PENCIL GRINDING MACHINE	01-11-2014	06-04-2022	7.43	5	0.190	₹ 17,328.02	₹ 10,293.01	₹ 17,501.30	₹ 24,716.15	₹ -	₹ 875
295	Foundary division	Utilities	PVC WATER RESERVE TANK CAPACITY 10000 LTR.	01-11-2014	06-04-2022	7.43	15	0.063	₹ 68,122.27	₹ 40,465.28	₹ 82,427.95	₹ 38,802.86	₹ 43,625.08	₹ 41,444
296	Foundary division	Utilities	PNEUMATIC CHIPPING MACHINE	01-01-2015	06-04-2022	7.27	5	0.190	₹ 21,298.86	₹ 12,876.19	₹ 21,298.86	₹ 29,402.93	₹ -	₹ 1,065
297	Foundary division	Utilities	PURE AQUA INSTANT WATER PURIFIER	01-01-2015	06-04-2022	7.27	5	0.190	₹ 10,800.00	₹ 6,529.12	₹ 11,124.00	₹ 15,356.61	₹ -	₹ 556
298	Foundary division	Utilities	PRE FILTER & DIVIDER VULBE.	01-01-2015	06-04-2022	7.27	5	0.190	₹ 2,100.00	₹ 1,269.55	₹ 2,100.00	₹ 2,899.04	₹ -	₹ 105
299	Foundary division	Utilities	PALAT CAR & LABOUR TOOL BOX FABRICATION	25-03-2015	06-04-2022	7.04	5	0.190	₹ 42,500.00	₹ 26,306.22	₹ 45,475.00	₹ 60,813.16	₹ -	₹ 2,274
300	Foundary division	Utilities	RAIL EXTENTION , PALAT CAR & TRANSFER TROLLEY FABRICATION	25-03-2015	06-04-2022	7.04	8	0.119	₹ 70,100.00	₹ 43,389.78	₹ 75,007.00	₹ 62,691.21	₹ 12,315.79	₹ 11,700
301	Foundary division	Utilities	PNEUMATIC PENCIL GRINDING MACHINE	01-07-2015	06-04-2022	6.77	5	0.190	₹ 28,360.50	₹ 18,030.75	₹ 29,494.92	₹ 37,938.55	₹ -	₹ 1,475
302	Foundary division	Utilities	PNEUMATIC PENCIL GRINDING MACHINE	01-07-2015	06-04-2022	6.77	5	0.190	₹ 9,453.50	₹ 6,010.25	₹ 9,831.64	₹ 12,646.18	₹ -	₹ 492
303	Foundary division	Utilities	PNEUMATIC PENCIL GRINDING MACHINE	15-11-2015	06-04-2022	6.39	5	0.190	₹ 18,907.00	₹ 12,470.00	₹ 19,663.28	₹ 23,890.08	₹ -	₹ 983
304	Foundary division	Utilities	PNEUMATIC DRILL MACHINE	15-01-2016	06-04-2022	6.23	5	0.190	₹ 24,816.06	₹ 16,630.06	₹ 27,793.99	₹ 32,886.00	₹ -	₹ 1,390
305	Foundary division	Utilities	400 KG. TREATMENT LADEL WITH COVER	01-03-2016	06-04-2022	6.10	6	0.158	₹ 65,000.00	₹ 44,076.00	₹ 69,550.00	₹ 67,188.79	₹ 2,361.21	₹ 3,478
306	Foundary division	Utilities	EPCO DOUBLE ENDED BENCH GRINDER - J NO	10-07-2016	06-04-2022	5.74	5	0.190	₹ 19,500.00	₹ 13,668.00	₹ 20,670.00	₹ 22,552.39	₹ -	₹ 1,034
307	Foundary division	Utilities	VOLTAS WATER COOLER 40 80 FSS-6010162	01-05-2017	06-04-2022	4.93	6	0.158	₹ 25,065.50	₹ 18,848.50	₹ 26,068.12	₹ 20,365.87	₹ 5,702.25	₹ 5,417
308	Foundary division	Utilities	PEDESTAL GRINDING MACHINE	14-08-2017	06-04-2022	4.65	10	0.095	₹ 1,00,000.00	₹ 77,021.00	₹ 1,08,000.00	₹ 47,673.86	₹ 60,326.14	₹ 57,310
309	Foundary division	Utilities	HYDROLIC HAND TROLLEY CAPACITY - 2.5 TON	20-01-2018	06-04-2022	4.21	5	0.190	₹ 20,500.00	₹ 16,354.00	₹ 20,910.00	₹ 16,729.72	₹ 4,180.28	₹ 3,971
310	Foundary division	Utilities	FRP COOLING TOWER	01-07-2018	06-04-2022	3.77	5	0.190	₹ 72,000.00	₹ 59,463.00	₹ 72,000.00	₹ 51,534.25	₹ 20,465.75	₹ 19,442
311	Foundary division	Utilities	INDUSTRIAL WATER PURIFIER (EUREKA FORBES)	15-12-2018	06-04-2022	3.31	6	0.158	₹ 60,000.00	₹ 51,291.00	₹ 60,600.00	₹ 31,755.51	₹ 28,844.49	₹ 27,402
312	Foundary division	Utilities	CHISEL MACHINE & ANGLE CUTTER GRINDING MACHINE 5"	06-04-2019	06-04-2022	3.00	5	0.190	₹ 39,725.00	₹ 34,730.00	₹ 40,519.50	₹ 23,117.21	₹ 17,402.29	₹ 16,532
313	Foundary division	Utilities	ANGLE CUTTER GRINDING MACHINE - 4" & 7"	20-04-2019	06-04-2022	2.96	5	0.190	₹ 28,775.00	₹ 25,227.00	₹ 29,350.50	₹ 16,531.17	₹ 12,819.33	₹ 12,178
314	Foundary division	Utilities	NBC SUCCESS HEAVY DUTY PALLET RACK	09-04-2019	06-04-2022	2.99	8	0.119	₹ 77,409.00	₹ 67,716.00	₹ 77,409.00	₹ 27,526.59	₹ 49,882.41	₹ 47,388
315	Foundary division	Utilities	MAGNETIC DRILL MACHINE	24-04-2019	06-04-2022	2.95	5	0.190	₹ 37,699.00	₹ 33,077.00	₹ 38,075.99	₹ 21,366.37	₹ 16,709.62	₹ 15,874
316	Foundary division	Utilities	S.G. TREATMENT LADEL - 1000 KG & 600 KG & GEAR TILTING BOTTOM POURING LADLE	25-05-2019	06-04-2022	2.87	15	0.063	₹ 3,45,000.00	₹ 3,04,545.07	₹ 3,51,900.00	₹ 63,930.11	₹ 2,87,969.89	₹ 2,73,571
317	Foundary division	Utilities	PEDESTAL GRINDING MACHINE	25-05-2019	06-04-2022	2.87	10	0.095	₹ 1,00,000.00	₹ 88,273.93	₹ 1,02,000.00	₹ 27,795.70	₹ 74,204.30	₹ 70,494
318	Foundary division	Utilities	NBC SUCCESS HEAVY DUTY PALLET RACK	29-05-2019	06-04-2022	2.86	15	0.063	₹ 3,44,000.00	₹ 3,03,901.00	₹ 3,44,000.00	₹ 62,256.15	₹ 2,81,743.85	₹ 2,67,657
319	Foundary division	Utilities	NBC SUCCESS HEAVY DUTY STEEL RACK	07-08-2019	06-04-2022	2.67	10	0.095	₹ 80,000.00	₹ 71,643.00	₹ 80,000.00	₹ 20,259.73	₹ 59,740.27	₹ 56,753
320	Foundary division	Utilities	NBC SUCCESS HEAVY DUTY STEEL RACK	15-10-2019	06-04-2022	2.48	10	0.095	₹ 6,88,780.00	₹ 6,25,048.00	₹ 6,88,780.00	₹ 1,62,061.44	₹ 5,26,718.56	₹ 5,00,383
321	Foundary division	Utilities	PNEUMATIC DRILL MACHINE	20-11-2019	06-04-2022	2.38	5	0.190	₹ 15,841.20	₹ 14,474.20	₹ 15,999.61	₹ 7,229.19	₹ 8,770.42	₹ 8,332
322	Foundary division	Utilities	GODREJ HAND HELD METAL DETECTOR	08-11-2019	06-04-2022	2.41	5	0.190	₹ 17,000.00	₹ 15,498.00	₹ 17,000.00	₹ 7,787.40	₹ 9,212.60	₹ 8,752
323	Foundary division	Utilities	FACE READER & SMPs	09-12-2019	06-04-2022	2.33	5	0.190	₹ 25,400.00	₹ 23,291.00	₹ 25,400.00	₹ 11,225.41	₹ 14,174.59	₹ 13,466
324	Foundary division	Utilities	NBC SUCCESS HEAVY DUTY STEEL RACK	29-12-2019	06-04-2022	2.27	10	0.095	₹ 1,93,000.00	₹ 1,77,645.00	₹ 1,93,000.00	₹ 41,643.05	₹ 1,51,356.95	₹ 1,43,789
325	Foundary division	Utilities	C.I. PALLET CAR	25-12-2019	06-04-2022	2.28	8	0.119	₹ 2,29,000.00	₹ 2,10,623.00	₹ 2,29,000.00	₹ 62,061.35	₹ 1,66,938.65	₹ 1,54,592
326	Foundary division	Utilities	NBC SUCCESS HEAVY DUTY STEEL RACK & DRUM PALLET	13-02-2020	06-04-2022	2.15	15	0.063	₹ 7,13,000.00	₹ 6,61,948.00	₹ 7,13,000.00	₹ 96,870.33	₹ 6,16,129.67	₹ 5,85,833





ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAIYADHARPUR, P.O & P.S- SERAMPPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
327	Foundary division	Utilities	LED FILM VIEWER	05-03-2020	06-04-2022	2.09	5	0.190	₹ 17,500.00	₹ 16,310.00	₹ 17,500.00	₹ 6,941.51	₹ 10,558.49	₹ 10,031
328	Foundary division	Utilities	CHISEL MACHINE	20-10-2020	06-04-2022	1.46	5	0.190	₹ 43,012.50	₹ 41,796.50	₹ 43,012.50	₹ 11,933.91	₹ 31,078.59	₹ 29,525
329	Foundary division	Utilities	VERNIER CALIPER	15-11-2020	06-04-2022	1.39	5	0.190	₹ 49,800.00	₹ 48,617.00	₹ 49,800.00	₹ 13,143.11	₹ 36,656.89	₹ 34,824
330	Foundary division	Utilities	RADIATION CHECK METER	25-03-2021	06-04-2022	1.03	8	0.119	₹ 1,07,000.00	₹ 1,06,870.00	₹ 1,07,000.00	₹ 13,123.99	₹ 93,876.01	₹ 89,182
331	Foundary division	Material Handling Equipment	ELECTRICAL CHAIN HOIST - 1TON	01-11-2015	06-04-2022	6.43	15	0.063	₹ 1,29,400.00	₹ 85,034.00	₹ 1,38,458.00	₹ 56,409.94	₹ 82,048.06	₹ 77,946
332	Foundary division	Material Handling Equipment	ELEC.CHAIN HOIST - 0.5 TON X 13 MTRSAFE LIFT BRAND WITH T.C.	15-09-2016	06-04-2022	5.56	15	0.063	₹ 48,800.00	₹ 34,768.46	₹ 52,216.00	₹ 18,383.37	₹ 33,832.63	₹ 32,141
333	Foundary division	Material Handling Equipment	ELEC.TROLLEY - 1 TON SAFE LIFT	15-09-2016	06-04-2022	5.56	15	0.063	₹ 30,600.00	₹ 21,801.54	₹ 32,742.00	₹ 11,527.28	₹ 21,214.72	₹ 20,154
334	Foundary division	Material Handling Equipment	HYDROLIC HAND TROLLY CAPACITY 2.5 TON	29-09-2016	06-04-2022	5.52	8	0.119	₹ 21,200.00	₹ 15,156.00	₹ 22,684.00	₹ 14,870.84	₹ 7,813.16	₹ 7,423
335	Foundary division	Material Handling Equipment	DOUBLE DIRDER ETO CRANE	25-03-2017	06-04-2022	5.04	15	0.063	₹ 15,62,380.00	₹ 11,64,890.24	₹ 18,43,608.40	₹ 5,87,967.97	₹ 12,55,640.43	₹ 11,92,858
336	Foundary division	Material Handling Equipment	DOUBLE DIRDER ETO CRANE - AL SHROUDED BUS BAR	25-03-2017	06-04-2022	5.04	15	0.063	₹ 61,861.00	₹ 46,122.76	₹ 72,995.98	₹ 23,280.05	₹ 49,715.93	₹ 47,230
337	Foundary division	Material Handling Equipment	LIP POURING LADEL	30-03-2017	06-04-2022	5.02	8	0.119	₹ 61,000.00	₹ 45,535.00	₹ 64,050.00	₹ 38,196.39	₹ 25,853.61	₹ 24,561
338	Foundary division	Material Handling Equipment	ELECTRIC TROLLY & CHAIN HOIST - 1 TON	01-08-2017	06-04-2022	4.68	15	0.063	₹ 79,500.00	₹ 61,054.00	₹ 83,475.00	₹ 24,753.58	₹ 58,721.42	₹ 55,785
339	Foundary division	Material Handling Equipment	ERECTION & COMMISSIONING OF DG ETO CRANE & DSL	15-12-2017	06-04-2022	4.31	15	0.063	₹ 76,500.00	₹ 60,554.00	₹ 90,270.00	₹ 24,638.35	₹ 65,631.65	₹ 62,350
340	Foundary division	Material Handling Equipment	UNDER SLUNG CRANE - 1TON	01-04-2018	06-04-2022	4.02	15	0.063	₹ 2,67,493.00	₹ 1,44,641.00	₹ 3,02,267.09	₹ 76,889.02	₹ 2,25,378.07	₹ 2,14,109
341	Foundary division	Material Handling Equipment	ERECTION & COMMISSIONING CHARGES OF CRANE	01-04-2018	06-04-2022	4.02	15	0.063	₹ 22,000.00	₹ 12,761.00	₹ 24,860.00	₹ 6,323.75	₹ 18,536.25	₹ 17,609
342	Foundary division	Material Handling Equipment	ELECTRICAL CHAIN HOIST	01-04-2018	06-04-2022	4.02	15	0.063	₹ 74,900.00	₹ 43,298.00	₹ 76,398.00	₹ 19,433.70	₹ 56,964.30	₹ 54,116
343	Foundary division	Material Handling Equipment	HYDROLIC HAND TROLLY CAPACITY 2.5 TON	07-04-2018	06-04-2022	4.00	8	0.119	₹ 17,600.00	₹ 14,276.00	₹ 17,952.00	₹ 8,527.20	₹ 9,424.80	₹ 8,954
344	Foundary division	Material Handling Equipment	ELECTRICAL CHAIN HOIST 1 TON CAPACITY	15-06-2018	06-04-2022	3.81	15	0.063	₹ 54,500.00	₹ 44,859.00	₹ 55,590.00	₹ 13,417.24	₹ 42,172.76	₹ 40,064
345	Foundary division	Material Handling Equipment	ELECTRICAL CHAIN HOIST 1 TON & 500KG CAPACITY	30-06-2018	06-04-2022	3.77	15	0.063	₹ 1,42,200.00	₹ 1,17,416.00	₹ 1,45,044.00	₹ 34,630.41	₹ 1,10,413.59	₹ 1,04,893
346	Foundary division	Material Handling Equipment	UNDER SLING CRANE - 3 TON	01-08-2018	06-04-2022	3.68	15	0.063	₹ 5,12,000.00	₹ 4,25,603.00	₹ 5,78,560.00	₹ 1,34,923.36	₹ 4,43,636.64	₹ 4,21,455
347	Foundary division	Material Handling Equipment	AMSTEL HIGH TEMPERATUTE CRANE SCALE, CAPACITY - 5 TON	01-08-2018	06-04-2022	3.68	15	0.063	₹ 2,75,975.00	₹ 2,29,407.00	₹ 3,11,851.75	₹ 72,725.54	₹ 2,39,126.21	₹ 2,27,170
348	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH TROLLEY - 1 TON	15-10-2018	06-04-2022	3.48	15	0.063	₹ 99,000.00	₹ 83,582.00	₹ 1,00,980.00	₹ 22,234.97	₹ 78,745.03	₹ 74,808
349	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH TROLLEY - 1 TON	05-02-2019	06-04-2022	3.17	15	0.063	₹ 93,500.00	₹ 80,770.00	₹ 93,500.00	₹ 18,754.65	₹ 74,745.35	₹ 71,008
350	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST -1 TON	10-03-2019	06-04-2022	3.08	15	0.063	₹ 2,65,500.00	₹ 2,30,875.00	₹ 2,65,500.00	₹ 51,734.92	₹ 2,13,765.08	₹ 2,03,077
351	Foundary division	Material Handling Equipment	ALUMINIUM LADDER	15-03-2019	06-04-2022	3.06	10	0.095	₹ 1,46,000.00	₹ 1,27,086.00	₹ 1,46,000.00	₹ 42,484.00	₹ 1,03,516.00	₹ 98,340
352	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH TROLLEY	20-04-2019	06-04-2022	2.96	15	0.063	₹ 57,000.00	₹ 49,971.00	₹ 57,000.00	₹ 10,701.42	₹ 46,298.58	₹ 43,984
353	Foundary division	Material Handling Equipment	DOUBLE GIRDER ETO CRANE	15-05-2019	06-04-2022	2.90	15	0.063	₹ 21,75,000.00	₹ 19,16,196.00	₹ 21,96,750.00	₹ 4,02,897.99	₹ 17,93,852.01	₹ 17,04,159
354	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH OUT TROLLEY CAPACITY 1 TON	15-07-2019	06-04-2022	2.73	8	0.119	₹ 65,000.00	₹ 57,951.00	₹ 65,000.00	₹ 21,062.67	₹ 43,937.33	₹ 41,740
355	Foundary division	Material Handling Equipment	ELECTRIC WINCH WITH BRAKE MOTOR	01-08-2019	06-04-2022	2.68	15	0.063	₹ 2,61,848.00	₹ 2,34,223.00	₹ 2,72,321.92	₹ 46,259.91	₹ 2,26,062.01	₹ 2,14,759
356	Foundary division	Material Handling Equipment	ELECTRONIC DIGITAL CRANE SCALE	15-09-2019	06-04-2022	2.56	15	0.063	₹ 13,03,205.00	₹ 11,75,859.00	₹ 13,16,237.05	₹ 2,13,314.55	₹ 11,02,922.50	₹ 10,47,776
357	Foundary division	Material Handling Equipment	GEAR TILTING BOTTOM POURING LADLE - CAPACITY 0.6 TON	01-11-2019	06-04-2022	2.43	10	0.095	₹ 2,50,000.00	₹ 2,27,603.00	₹ 2,50,000.00	₹ 57,715.75	₹ 1,92,284.25	₹ 1,82,670
358	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH TROLLEY & WITH OUT TROLLEY	15-11-2019	06-04-2022	2.39	15	0.063	₹ 1,51,500.00	₹ 1,38,294.00	₹ 1,51,500.00	₹ 22,949.14	₹ 1,28,550.86	₹ 1,22,123
359	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITH TROLLEY	20-01-2020	06-04-2022	2.21	15	0.063	₹ 98,500.00	₹ 91,038.00	₹ 98,500.00	₹ 13,792.70	₹ 84,707.30	₹ 80,472
360	Foundary division	Material Handling Equipment	ELECTRIC HOIST WITH TROLLEY	01-03-2020	06-04-2022	2.10	15	0.063	₹ 94,500.00	₹ 88,011.00	₹ 94,500.00	₹ 12,560.30	₹ 81,939.70	₹ 77,843
361	Foundary division	Material Handling Equipment	GOODS LIFT CARRIAGE TYPE - 1 TON	14-08-2020	06-04-2022	1.64	15	0.063	₹ 3,11,000.00	₹ 2,98,594.94	₹ 3,11,000.00	₹ 32,378.08	₹ 2,78,621.92	₹ 2,64,691
362	Foundary division	Material Handling Equipment	ELECTRIC CAIN HOIST WITH TROLLEY CAPACITY 500 KG.	14-08-2020	06-04-2022	1.64	15	0.063	₹ 3,50,000.00	₹ 3,36,039.33	₹ 3,50,000.00	₹ 36,438.36	₹ 3,13,561.64	₹ 2,97,884
363	Foundary division	Material Handling Equipment	BOTTOM POURING LADLE - 1.2 TON	14-08-2020	06-04-2022	1.64	10	0.095	₹ 1,40,000.00	₹ 1,34,415.73	₹ 1,40,000.00	₹ 21,863.01	₹ 1,18,136.99	₹ 1,12,230
364	Foundary division	Material Handling Equipment	GOODS LIFT CARRIAGE - 1 TON	15-09-2020	06-04-2022	1.56	15	0.063	₹ 1,99,000.00	₹ 1,92,166.97	₹ 1,99,000.00	₹ 19,612.86	₹ 1,79,387.14	₹ 1,70,418
365	Foundary division	Material Handling Equipment	5 G TREATMENT LADLE - CAPACITY 600 KG	15-09-2020	06-04-2022	1.56	15	0.063	₹ 1,05,600.00	₹ 1,01,974.03	₹ 1,05,600.00	₹ 10,407.63	₹ 95,192.37	₹ 90,433
366	Foundary division	Material Handling Equipment	ELECTRIC ROPE HOIST WITH MOTORISED C.T & WITH OUT MOTORISED C.T	25-10-2020	06-04-2022	1.45	8	0.119	₹ 3,17,500.00	₹ 3,08,800.00	₹ 3,17,500.00	₹ 54,540.41	₹ 2,62,959.59	₹ 2,49,812
367	Foundary division	Material Handling Equipment	ELECTRIC ROPE HOIST WITH MOTORISED C.T - 2MT	15-01-2021	06-04-2022	1.22	8	0.119	₹ 1,55,000.00	₹ 1,52,957.10	₹ 1,55,000.00	₹ 22,490.92	₹ 1,32,509.08	₹ 1,25,884
368	Foundary division	Material Handling Equipment	MOTORISED C.T FOR 1 TON ROPE HOIST	15-01-2021	06-04-2022	1.22	8	0.119	₹ 48,000.00	₹ 47,367.36	₹ 48,000.00	₹ 6,964.93	₹ 41,035.07	₹ 38,983
369	Foundary division	Material Handling Equipment	CROSS TROLLEY CAPACITY 5 MT	15-01-2021	06-04-2022	1.22	15	0.063	₹ 7,22,000.00	₹ 7,12,484.04	₹ 7,22,000.00	₹ 55,874.23	₹ 6,66,125.77	₹ 6,32,819
370	Foundary division	Material Handling Equipment	ERECTION & COMMISSIONING CHARGES ST/2T	15-01-2021	06-04-2022	1.22	15	0.063	₹ 75,000.00	₹ 74,011.50	₹ 75,000.00	₹ 5,804.11	₹ 69,195.89	₹ 66,736





ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN J M/S. NIPHA EXPORTS PVT. LTD. J R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAIYADHARPUR, P.O & P.S- SERAMPPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
371	Foundary division	Material Handling Equipment	ETO CRANE SINGLE GRIDER WITH DSL SYSTEMS	25-02-2021	06-04-2022	1.11	15	0.063	₹ 8,62,984.00	₹ 8,57,745.95	₹ 8,62,984.00	₹ 60,645.31	₹ 8,02,338.69	₹ 7,62,222
372	Foundary division	Material Handling Equipment	ELECTRIC CHAIN HOIST WITHOUT TROLLY CAPACITY 1 TON	25-02-2021	06-04-2022	1.11	8	0.119	₹ 1,14,000.00	₹ 1,13,308.05	₹ 1,14,000.00	₹ 15,021.06	₹ 98,978.94	₹ 94,030
373	Foundary division	Weighing Scale	AMSTEL ELECTRIC HIGH TEMPERATURE CRANE WEIGHING SCALE	01-05-2015	06-04-2022	6.94	15	0.063	₹ 2,47,500.00	₹ 1,54,743.00	₹ 1,81,049.31	₹ 79,542.65	₹ 1,01,506.66	₹ 96,431
374	Foundary division	Weighing Scale	ELECTRONIC DIGITAL WEIGHING SCALE - CAPACITY 2000 KG	27-09-2018	06-04-2022	3.53	5	0.190	₹ 33,500.00	₹ 28,177.00	₹ 28,740.54	₹ 19,254.59	₹ 9,485.95	₹ 9,012
375	Foundary division	Weighing Scale	ELECTRONIC DIGITAL WEING SCALE - 2000 KG	25-04-2019	06-04-2022	2.95	5	0.190	₹ 1,06,000.00	₹ 93,020.00	₹ 93,020.00	₹ 52,149.82	₹ 40,870.18	₹ 38,827
376	Foundary division	Weighing Scale	ELECTRONIC DIGITAL WEING SCALE	11-07-2019	06-04-2022	2.74	5	0.190	₹ 25,404.00	₹ 22,632.00	₹ 22,632.00	₹ 11,781.04	₹ 10,850.96	₹ 10,308
377	Foundary division	Weighing Scale	ELECTRONIC DIGITAL WEING SCALE	16-08-2019	06-04-2022	2.64	5	0.190	₹ 85,189.00	₹ 76,422.86	₹ 76,422.86	₹ 38,349.62	₹ 38,073.24	₹ 36,170
378	Foundary division	Weighing Scale	ELECTRONIC DIGITAL WEIGHING SCALE	16-08-2019	06-04-2022	2.64	5	0.190	₹ 1,07,800.00	₹ 96,707.14	₹ 96,707.14	₹ 48,528.44	₹ 48,178.70	₹ 45,770
379	Foundary division	Plant & Machinery	2013 -2014	01-05-2013	06-04-2022	8.94	5	0.190	₹ 60,000.00	₹ 29,928.00	₹ 60,000.00	₹ 1,01,881.64	-	₹ 3,000
380	Foundary division	Plant & Machinery	2013 -2014	01-06-2013	06-04-2022	8.85	5	0.190	₹ 11,72,020.00	₹ 5,90,907.00	₹ 11,72,020.00	₹ 19,71,209.20	-	₹ 58,601
381	Foundary division	Plant & Machinery	2013 -2014	15-06-2013	06-04-2022	8.81	5	0.190	₹ 2,65,500.00	₹ 1,34,505.00	₹ 2,65,500.00	₹ 4,44,607.03	-	₹ 13,275
382	Foundary division	Plant & Machinery	2013 -2014	01-08-2013	06-04-2022	8.68	5	0.190	₹ 5,16,171.00	₹ 2,65,701.00	₹ 5,16,171.00	₹ 8,51,752.86	-	₹ 25,809
383	Foundary division	Plant & Machinery	2013 -2014	15-07-2013	06-04-2022	8.73	5	0.190	₹ 4,18,000.00	₹ 2,13,938.00	₹ 4,18,000.00	₹ 6,93,456.27	-	₹ 20,900
384	Foundary division	Plant & Machinery	2013 -2014	15-01-2014	06-04-2022	8.23	5	0.190	-	-	-	-	-	-
385	Foundary division	Plant & Machinery	ELECTRICAL CHAIN HOIST	01-08-2014	06-04-2022	7.68	15	0.063	-	-	-	-	-	-
386	Foundary division	Plant & Machinery	COMPRESSOR WITH 30HP,1440 RPM MOTOR (OLD & USED)	01-08-2015	06-04-2022	6.68	10	0.095	₹ 1,00,000.00	₹ 64,118.00	₹ 1,08,000.00	₹ 68,587.40	₹ 39,412.60	₹ 37,442
387	Foundary division	Plant & Machinery	CORE SHOOTER MACHINE	01-10-2015	06-04-2022	6.52	20	0.048	₹ 17,12,687.00	₹ 11,16,266.76	₹ 19,52,463.18	₹ 6,04,474.58	₹ 13,47,988.60	₹ 12,80,589
388	Foundary division	Plant & Machinery	FOUNDATION COST OF CORE SHOOTER MACHINE	01-10-2015	06-04-2022	6.52	20	0.048	₹ 13,918.00	₹ 9,071.24	₹ 13,918.00	₹ 4,308.96	₹ 9,609.04	₹ 9,129
389	Foundary division	Plant & Machinery	OIL FIRED VERTICAL LADLE PRE-HEATER 1 TON LADLE CAPACITY	15-03-2017	06-04-2022	5.06	10	0.095	₹ 2,20,000.00	₹ 1,63,647.00	₹ 2,31,000.00	₹ 1,11,107.84	₹ 1,19,892.16	₹ 1,13,898
390	Foundary division	Plant & Machinery	FUEL - FURNACE OIL/KEROSENE HEAT-LESS AIR DRYER	30-03-2017	06-04-2022	5.02	15	0.063	₹ 2,32,000.00	₹ 1,73,177.07	₹ 2,43,600.00	₹ 77,478.15	₹ 1,66,121.85	₹ 1,57,816
391	Foundary division	Plant & Machinery	NOBAKE CONTINUOUS SAND MIXTURE MACHINE	30-03-2017	06-04-2022	5.02	20	0.048	₹ 13,55,835.00	₹ 10,12,066.93	₹ 14,77,860.15	₹ 3,52,530.38	₹ 11,25,329.77	₹ 10,69,063
392	Foundary division	Plant & Machinery	CO2 GASSING SYSTEM	23-03-2018	06-04-2022	4.04	10	0.095	₹ 2,00,000.00	₹ 1,61,742.45	₹ 2,08,000.00	₹ 79,852.05	₹ 1,28,147.95	₹ 1,21,741
393	Foundary division	Plant & Machinery	ELGI ROTARY SCREW TYPE AIR COMPRESSOR	23-03-2018	06-04-2022	4.04	15	0.063	₹ 8,50,000.00	₹ 6,87,405.41	₹ 9,35,000.00	₹ 2,39,300.23	₹ 6,95,699.77	₹ 6,60,915
394	Foundary division	Plant & Machinery	ELGI REFRIGERATED AIR DRYER	23-03-2018	06-04-2022	4.04	10	0.095	₹ 3,00,000.00	₹ 2,42,613.67	₹ 3,12,000.00	₹ 1,19,778.08	₹ 1,92,221.92	₹ 1,82,611
395	Foundary division	Plant & Machinery	AUTOMATIC AMINE COLD BOX CORE SHOOTER MACHINE	23-03-2018	06-04-2022	4.04	20	0.048	₹ 15,50,000.00	₹ 12,53,503.98	₹ 16,74,000.00	₹ 3,21,327.74	₹ 13,52,672.26	₹ 12,85,039
396	Foundary division	Plant & Machinery	CORE BOX FOR AUTOMATIC AMINE COLD BOX CORE SHOOTER MACHINE	23-03-2018	06-04-2022	4.04	10	0.095	₹ 3,25,000.00	₹ 2,62,831.48	₹ 3,51,000.00	₹ 1,34,750.34	₹ 2,16,249.66	₹ 2,05,437
397	Foundary division	Plant & Machinery	MOULDING MACHINE SMFA 450	15-06-2018	06-04-2022	3.81	20	0.048	₹ 20,50,000.00	₹ 16,87,369.00	₹ 22,14,000.00	₹ 4,00,779.49	₹ 18,13,220.51	₹ 17,22,559
398	Foundary division	Plant & Machinery	PEDESTAL GRINDING MACHINE	15-08-2018	06-04-2022	3.64	10	0.095	₹ 1,06,000.00	₹ 88,370.00	₹ 1,14,480.00	₹ 39,628.90	₹ 74,851.10	₹ 71,109
399	Foundary division	Plant & Machinery	INDUCTION FURNACE - STATIC FREQUENCY CONVERTER, CLOSE LOOP COOLING UNIT & REMOTE CONTROL DESK	15-11-2018	06-04-2022	3.39	15	0.063	₹ 6,10,000.00	₹ 5,18,280.94	₹ 6,34,400.00	₹ 1,36,277.23	₹ 4,98,122.77	₹ 4,73,217
400	Foundary division	Plant & Machinery	INDUCTION FURNACE- POWER SCURCE ACCESSORIES, HYDRAULIC POWER PACK ACCESSORIES & CAPACITOR BANK ASSEMBLY	15-11-2018	06-04-2022	3.39	15	0.063	₹ 5,50,000.00	₹ 4,67,302.49	₹ 5,72,000.00	₹ 1,22,872.91	₹ 4,49,127.09	₹ 4,26,671
401	Foundary division	Plant & Machinery	INDUCTION FURNACE- DC CHOKE & HYDRAULIC POWER PACK	15-11-2018	06-04-2022	3.39	10	0.095	₹ 2,40,000.00	₹ 2,03,913.81	₹ 2,49,600.00	₹ 80,425.91	₹ 1,69,174.09	₹ 1,60,715
402	Foundary division	Plant & Machinery	INDUCTION FURNACE- CRUCIBLE ACCESSORIES	15-11-2018	06-04-2022	3.39	15	0.063	₹ 2,00,000.00	₹ 1,69,928.18	₹ 2,08,000.00	₹ 44,681.06	₹ 1,63,318.94	₹ 1,55,153
403	Foundary division	Plant & Machinery	INDUCTION FURNACE CRUCIBLE & PART OF CRUCIBLE ACCESSORIES	15-11-2018	06-04-2022	3.39	15	0.063	₹ 7,55,000.00	₹ 6,41,478.87	₹ 7,85,200.00	₹ 1,68,671.00	₹ 6,16,529.00	₹ 5,85,703
404	Foundary division	Plant & Machinery	INDUCTION FURNACE CRUCIBLE	15-11-2018	06-04-2022	3.39	15	0.063	₹ 6,45,000.00	₹ 5,48,018.37	₹ 6,70,800.00	₹ 1,44,096.42	₹ 5,26,703.58	₹ 5,00,368
405	Foundary division	Plant & Machinery	FOUNDATION,COLUMNS,BEAM WITH ROOF SLAB LABOUR COST FOR 750 KW FURNACE	15-11-2018	06-04-2022	3.39	20	0.048	₹ 4,00,000.00	₹ 3,39,856.35	₹ 4,00,000.00	₹ 64,443.84	₹ 3,35,556.16	₹ 3,18,778
406	Foundary division	Plant & Machinery	ELGI SCREW TYPE AIR COMPRESSOR,AIR DRYER & FILTER	15-Dec-18	06-04-2022	3.31	15	0.063	₹ 5,50,000.00	₹ 4,70,164.00	₹ 6,05,000.00	₹ 1,26,812.42	₹ 4,78,187.58	₹ 4,54,278
407	Foundary division	Plant & Machinery	MACHINERY FOR FORMING FOUNDRY MOLDS OF SAND & FOUNDRY MACHINERY PARTS ACCESSORIES	15-Oct-19	06-04-2022	2.48	20	0.048	₹ 31,00,000.00	₹ 28,13,160.95	₹ 31,62,000.00	₹ 3,71,989.81	₹ 27,90,010.19	₹ 26,50,510





ENCLOSURE-A: VALUATION OF PLANT AND MACHINERY CAPITALIZED IN   M/S. NIPHA EXPORTS PVT. LTD.   R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAJADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL														
Sr. no	Division	Category	Asset description	Date of Capitalization	Date of Valuation	Operational Life Consumed (yrs)	Estimated Economic life of the Assets (Years)	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 Replacement Value
408	Foundary division	Plant & Machinery	MACHINERY FOR FORMING FOUNDRY MOLDS OF SAND & FOUNDRY MACHINERY PARTS ACCESSORIES	15-Oct-19	06-04-2022	2.48	20	0.048	₹ 11,50,000.00	₹ 10,43,591.96	₹ 11,73,000.00	₹ 1,37,996.22	₹ 10,35,003.78	₹ 9,83,254
409	Foundary division	Plant & Machinery	MACHINERY FOR FORMING FOUNDRY MOLDS OF SAND & FOUNDRY MACHINERY PARTS ACCESSORIES	15-Oct-19	06-04-2022	2.48	20	0.048	₹ 7,00,000.00	₹ 6,35,229.89	₹ 7,77,000.00	₹ 91,409.26	₹ 6,85,590.74	₹ 6,51,311
410	Foundary division	Plant & Machinery	MACHINERY PARTS ACCESSORIES BUCKET ELEVATOR	15-Oct-19	06-04-2022	2.48	20	0.048	₹ 3,00,000.00	₹ 2,72,241.38	₹ 3,06,000.00	₹ 35,999.01	₹ 2,70,000.99	₹ 2,56,501
411	Foundary division	Plant & Machinery	DOSING SYSTEM WITH BENTONITE	15-10-2019	06-04-2022	2.48	20	0.048	₹ 5,00,000.00	₹ 4,53,735.64	₹ 5,05,000.00	₹ 59,410.14	₹ 4,45,589.86	₹ 4,23,310
412	Foundary division	Plant & Machinery	FEEDER BELT CONVEYOR TO FEED COPE SAND	15-10-2019	06-04-2022	2.48	20	0.048	₹ 5,50,000.00	₹ 4,99,109.20	₹ 5,50,000.00	₹ 64,704.11	₹ 4,85,295.89	₹ 4,61,031
413	Foundary division	Plant & Machinery	HYDRAULIC POWER PACK FOR PULLER WITH HYD.PIPW,TRANSFER CAR ETC	15-10-2019	06-04-2022	2.48	15	0.063	₹ 19,50,000.00	₹ 17,69,568.98	₹ 19,50,000.00	₹ 3,05,873.97	₹ 16,44,126.03	₹ 15,61,920
414	Foundary division	Plant & Machinery	AIR COMPRESSOR, REFRIGRATION AIR DRYER, AIR RECEIVERTANK	20-02-2020	06-04-2022	2.13	15	0.063	₹ 13,61,000.00	₹ 12,65,198.00	₹ 13,61,000.00	₹ 1,83,256.47	₹ 11,77,743.53	₹ 11,18,856
415	Foundary division	Pollution Control Equipment	AIR TURBINE VENTILATOR WITH FRP SHEET	01-12-2014	06-04-2022	7.35	15	0.063	16,672	24,928	₹ 16,672.00	₹ 7,761.54	₹ 8,910.46	₹ 8,465
416	Foundary division	Pollution Control Equipment	DUST COLLECTOR SYSTEM WITH CONVEYOR & PANEL BORD	25-03-2018	06-04-2022	4.04	15	0.063	2,20,738	9,34,262	₹ 2,20,738.00	₹ 56,418.21	₹ 1,64,319.79	₹ 1,56,104
417	Foundary division	Pollution Control Equipment	JKFE- SAND COOLER CLASSIFIER WITH I.D. 06A	15-05-2018	06-04-2022	3.90	15	0.063	₹ 14,95,000.00	₹ 12,22,508.35	₹ 14,95,000.00	₹ 3,68,875.89	₹ 11,26,124.11	₹ 10,69,818
418	Foundary division	Pollution Control Equipment	COOLING TOWER FOR SAND DUST COOLING MACHINE	15-05-2018	06-04-2022	3.90	15	0.063	₹ 1,81,475.00	₹ 1,48,397.80	₹ 1,81,475.00	₹ 44,777.09	₹ 1,36,697.91	₹ 1,29,863
419	Foundary division	Pollution Control Equipment	DUST COLLECTOR FABRICATION & ERECTION CHARGES	15-05-2018	06-04-2022	3.90	15	0.063	₹ 75,000.00	₹ 61,329.85	₹ 75,000.00	₹ 18,505.48	₹ 56,494.52	₹ 53,670
420	Foundary division	Pollution Control Equipment	EXHAUST FAN & DUST COLLECTOR FOR INDUSTRATOR	15-05-2019	06-04-2022	2.90	15	0.063	₹ 2,20,000.00	₹ 1,93,821.83	₹ 2,20,000.00	₹ 40,349.41	₹ 1,79,650.59	₹ 1,70,668
421	Foundary division	Pollution Control Equipment	ERECTION & COMMISSIONING CHARGES FOR DUST COLLECTOR	15-05-2019	06-04-2022	2.90	15	0.063	₹ 20,000.00	₹ 17,620.17	₹ 20,000.00	₹ 3,668.13	₹ 16,331.87	₹ 15,515
422	Foundary division	Pollution Control Equipment	AIR POLLUTION CONTROL/FUME EXTRACTION SYSTEM	12-08-2019	06-04-2022	2.65	15	0.063	90,648	7,84,352	₹ 90,648.00	₹ 15,225.55	₹ 75,422.45	₹ 71,651
423	Foundary division	Generator	125 KVA SILENT DIESEL GENERATING SET	25-12-2018	06-04-2022	3.28	15	0.063	6,30,000	4,94,395	₹ 6,42,600.00	₹ 1,33,578.64	₹ 5,09,021.36	₹ 4,83,570
424	Foundary division	Generator	DIESEL GENERATOR- CAPACITY 125 KVA	15-09-2019	06-04-2022	2.56	15	0.063	6,42,000	5,47,849	₹ 6,48,420.00	₹ 1,05,085.49	₹ 5,43,334.51	₹ 5,16,168
425	Foundary division	Forklift	FORKLIFT- BATTERY OPERATED - CAPACITY - 3 TON	15-07-2019	06-04-2022	2.73	10	0.095	12,80,000	11,41,197	₹ 12,80,000.00	₹ 3,31,818.08	₹ 9,48,181.92	₹ 9,00,773
426	Foundary division	Moulds	ALLUMINIUM PATTERN	15-07-2019	06-04-2022	2.73	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
427	Foundary division	Moulds	ALUMINIUM PATTERN & CORE BOX	15-07-2019	06-04-2022	2.73	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
428	Foundary division	Moulds	ALUMINIUM PATTERN	15-07-2019	06-04-2022	2.73	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
429	Foundary division	Moulds	ALUMINIUM PATTERN & CORE BOX	15-09-2019	06-04-2022	2.56	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
430	Foundary division	Moulds	ALUMINIUM PATTERN & CORE BOX	15-09-2019	06-04-2022	2.56	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
431	Foundary division	Moulds	ALUMINIUM PATTERN & CORE BOX	15-09-2019	06-04-2022	2.56	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
432	Foundary division	Moulds	ALUMINIUM PATTERN & CORE BOX	15-03-2020	06-04-2022	2.06	5	0.190	-	-	₹ -	₹ -	₹ -	₹ -
TOTAL									₹ 16,76,42,138.04	₹ 11,75,37,069.14	₹ 17,35,91,390.43		₹ 10,29,55,382.93	₹ 9,96,51,901.53





ENCLOSURE-B: VALUATION OF FURNITURE AND FIXTURES CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Division	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per WPI)	Depreciation	Depreciated Value	Current Depreciated Market Value
1	Engineering	OPENING BALACE AS ON 01-04-2001	31-03-1985	06-04-2022	37.04	5	0.180	₹ 13,143	₹ 657	₹ 13,143	₹ 87,630	₹ -	₹ 1,314
2	Engineering	2002 -2003	30-03-2006	06-04-2022	16.03	5	0.180	₹ 1,700	₹ 85	₹ 1,700	₹ 4,905	₹ -	₹ 170
3	Engineering	2005 -2006	30-10-2005	06-04-2022	16.44	5	0.180	₹ 8,851	₹ 443	₹ 8,851	₹ 26,197	₹ -	₹ 885
4	Engineering	2006 -2007	14-08-2006	06-04-2022	15.65	5	0.180	₹ 49,091	₹ 2,454	₹ 49,091	₹ 1,38,332	₹ -	₹ 4,909
5	Engineering	2007 -2008	01-09-2007	06-04-2022	14.61	5	0.180	₹ 22,970	₹ 1,148	₹ 22,970	₹ 60,387	₹ -	₹ 2,297
6	Engineering	2008 -2009	30-11-2008	06-04-2022	13.36	5	0.180	₹ 44,881	₹ 2,244	₹ 44,881	₹ 1,07,898	₹ -	₹ 4,488
7	Engineering	2010 -2011	10-07-2010	06-04-2022	11.75	5	0.180	₹ 24,010	₹ 1,201	₹ 24,010	₹ 50,772	₹ -	₹ 2,401
8	Engineering	2011 -2012	21-11-2012	06-04-2022	9.38	5	0.180	₹ 54,700	₹ 11,260	₹ 54,700	₹ 92,337	₹ -	₹ 5,470
9	Engineering	CHAIR	15-02-2015	06-04-2022	7.14	5	0.180	₹ 13,250	₹ 5,541	₹ 13,250	₹ 17,035	₹ -	₹ 1,325
10	Engineering	FEATHERLITE CHAIR - 17 Pcs.	01-05-2019	06-04-2022	2.93	5	0.180	₹ 79,775	₹ 65,239	₹ 79,775	₹ 42,134	₹ 37,640	₹ 35,758
11	Engineering	FEATHERLITE CHAIR - 25 Pcs.	01-05-2019	06-04-2022	2.93	5	0.180	₹ 99,040	₹ 80,994	₹ 99,040	₹ 52,309	₹ 46,731	₹ 44,394
12	Engineering	FEATHERLITE CHAIR - 23 Pcs.	01-07-2019	06-04-2022	2.77	5	0.180	₹ 91,437	₹ 76,224	₹ 91,437	₹ 45,543	₹ 45,894	₹ 43,599
13	Engineering	FEATHERLITE CHAIR - 40 PCS.	05-11-2019	06-04-2022	2.42	5	0.180	₹ 1,56,064	₹ 1,35,243	₹ 1,56,064	₹ 67,958	₹ 88,106	₹ 83,700
14	Engineering	EDEN CHAIR WITH HALF WRITING DESK	22-03-2020	06-04-2022	2.04	5	0.180	₹ 21,360	₹ 19,276	₹ 21,360	₹ 7,848	₹ 13,512	₹ 12,837
15	Rolling Division	2013 -2014	24-02-2014	06-04-2022	8.12	5	0.180	₹ 6,600	₹ 2,149	₹ 6,600	₹ 9,644	₹ -	₹ 660
16	Machine Division	CELLO CHAIR	01-08-2014	06-04-2022	7.68	5	0.180	₹ 5,500	₹ 2,016	₹ 5,500	₹ 7,608	₹ -	₹ 550
17	Machine Division	OFFICE TABLE	01-08-2014	06-04-2022	7.68	5	0.180	₹ 9,000	₹ 3,300	₹ 9,000	₹ 12,450	₹ -	₹ 900
18	Foundry Division	2013 -2014	28-03-2014	06-04-2022	8.03	5	0.180	₹ 14,200	₹ 4,746	₹ 14,200	₹ 20,525	₹ -	₹ 1,420
19	Foundry Division	OFFICE TABLE & COMPUTER TABLE	01-10-2014	06-04-2022	7.52	5	0.180	₹ 10,500	₹ 4,018	₹ 10,500	₹ 14,209	₹ -	₹ 1,050
20	Foundry Division	FEATHERLITE CHAIRS	17-03-2020	06-04-2022	2.05	5	0.180	₹ 1,33,254	₹ 1,20,076	₹ 1,33,254	₹ 49,286	₹ 83,969	₹ 79,770
TOTAL								₹ 8,59,325	₹ 5,38,313	₹ 8,59,325	₹ 9,15,006	₹ 3,15,851	₹ 3,27,898





## ENCLOSURE-C: VALUATION OF ELECTRICAL INSTALLATION CAPITALIZED IN ' M/S. NIPHA EXPORTS PVT. LTD. ' R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Division	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per WPI)	Total Depreciation	Depreciated Value	Current Depreciated Market Value
1	Engineering	OPENING BALANCE AS ON 01-04-2001	31-03-1985	06-04-2022	37.04	8	0.119	₹ 2,71,080	₹ 13,554	₹ 2,71,080	₹ 11,92,381	₹ -	₹ 13,554
2	Engineering	2006 -2007	16-10-2006	06-04-2022	15.48	8	0.119	₹ 4,57,390	₹ 22,869	₹ 4,57,390	₹ 8,40,916	₹ -	₹ 22,870
3	Engineering	2007 -2008	24-12-2007	06-04-2022	14.29	8	0.119	₹ 6,34,135	₹ 31,706	₹ 6,34,135	₹ 10,76,325	₹ -	₹ 31,707
4	Engineering	2008 -2009	01-03-2009	06-04-2022	13.11	8	0.119	₹ 7,607	₹ 380	₹ 7,607	₹ 11,840	₹ -	₹ 380
5	Engineering	2010 -2011	06-08-2010	06-04-2022	11.67	8	0.119	₹ 4,71,531	₹ 23,577	₹ 4,71,531	₹ 6,53,675	₹ -	₹ 23,577
6	Engineering	2011 -2012	01-08-2011	06-04-2022	10.69	8	0.119	₹ 1,65,095	₹ 13,454	₹ 1,65,095	₹ 2,09,532	₹ -	₹ 8,255
7	Engineering	2012 -2013	20-08-2012	06-04-2022	9.63	8	0.119	₹ 6,95,480	₹ 1,26,366	₹ 6,95,480	₹ 7,95,562	₹ -	₹ 34,774
8	Engineering	2013 -2014	27-07-2013	06-04-2022	8.70	8	0.119	₹ 1,01,404	₹ 27,427	₹ 1,01,404	₹ 1,04,747	₹ -	₹ 5,070
9	Engineering	BRACKET FAN WITHOUT BRACKET 1 H.P. 1440 RPM MOTOR 3 PHASE 415 VOLT.	01-12-2014	06-04-2022	7.35	8	0.119	₹ 46,500	₹ 18,529	₹ 51,150	₹ 44,649	₹ 6,501	₹ 6,501
10	Engineering	CONTROL PANEL- MAIN LT DISTRIBUTION PANEL - 415 VOLT	01-02-2020	06-04-2022	2.18	15	0.063	₹ 9,05,000	₹ 8,04,931	₹ 9,05,000	₹ 1,24,840	₹ 7,80,160	₹ 7,80,160
11	Engineering	SERVO CONTROLLED VOLTAGE STABILIZER	15-09-2020	06-04-2022	1.56	8	0.119	₹ 1,00,000	₹ 94,847	₹ 1,00,000	₹ 18,479	₹ 81,521	₹ 81,521
12	Engineering	VFD PANEL FOR SHORT BLASTING MACHINE	15-08-2020	06-04-2022	1.64	15	0.063	₹ 2,60,000	₹ 2,44,503	₹ 2,60,000	₹ 27,023	₹ 2,32,977	₹ 2,32,977
13	Engineering	AUTOMATIC SERVO CONTROL VOLTAGE STABILISER	15-12-2020	06-04-2022	1.31	8	0.119	₹ 85,000	₹ 82,633	₹ 85,000	₹ 13,191	₹ 71,809	₹ 71,809
14	Steel Division	BRACKET FAN 24"	01-07-2020	06-04-2022	1.76	8	0.119	₹ 2,16,000.00	₹ 2,00,596	₹ 2,16,000	₹ 45,256	₹ 1,70,744	₹ 1,70,744
15	Rolling Division	2013 -2014	15-04-2013	06-04-2022	8.98	8	0.119	₹ 33,840	₹ 8,245	₹ 33,840	₹ 36,089	₹ -	₹ 1,692
16	Rolling Division	2013 -2014	01-07-2013	06-04-2022	8.77	8	0.119	₹ 10,450	₹ 2,755	₹ 10,450	₹ 10,883	₹ -	₹ 523
17	Rolling Division	LAYLAND 400 ENGINE (SECOND HAND)	01-10-2014	06-04-2022	7.52	8	0.119	₹ 1,08,000	₹ 41,324	₹ 1,10,160	₹ 96,416	₹ 13,744	₹ 13,744
18	Rolling Division	INDORE TYPE TRANSFORMER-3000KVA	15-03-2016	06-04-2022	6.06	15	0.063	₹ 16,61,563	₹ 8,64,968	₹ 17,44,641	₹ 6,38,025	₹ 11,06,616	₹ 11,06,616
19	Rolling Division	BATTERY CHARGER	15-03-2016	06-04-2022	6.06	8	0.119	₹ 60,000	₹ 31,235	₹ 60,000	₹ 43,199	₹ 16,801	₹ 16,801
20	Rolling Division	VCB PANEL	15-03-2016	06-04-2022	6.06	15	0.063	₹ 13,05,000	₹ 6,79,351	₹ 13,70,250	₹ 5,01,108	₹ 8,69,142	₹ 8,69,142
21	Rolling Division	VCB PANEL	15-03-2016	06-04-2022	6.06	15	0.063	₹ 11,75,000	₹ 6,11,676	₹ 12,33,750	₹ 4,51,189	₹ 7,82,561	₹ 7,82,561
22	Rolling Division	LT PANEL BOARD	15-03-2016	06-04-2022	6.06	15	0.063	₹ 17,12,580	₹ 8,91,527	₹ 17,98,209	₹ 6,57,615	₹ 11,40,594	₹ 11,40,594
23	Rolling Division	7 LEAD ACID STORAGE BATTERY BANK	15-03-2016	06-04-2022	6.06	8	0.119	₹ 7,40,090	₹ 3,85,272	₹ 7,77,095	₹ 2,84,188	₹ 4,92,907	₹ 4,68,261
24	Rolling Division	I & T ACB 2500AMP, 3 POLE, SI TYPE	01-07-2018	06-04-2022	3.77	8	0.119	₹ 1,08,175	₹ 56,313	₹ 1,08,175	₹ 77,884	₹ 30,291	₹ 28,776
25	Rolling Division	CONTACTOR CONTROLLED HARMONIC FILTER BANK	01-09-2018	06-04-2022	3.60	15	0.063	₹ 1,31,386	₹ 97,052	₹ 1,31,386	₹ 58,775	₹ 72,611	₹ 68,981
26	Rolling Division	ROLLING MILL DUTY MOTOR,750 KW/1000HP, 8 POLE	01-11-2018	06-04-2022	3.43	15	0.063	₹ 11,25,000	₹ 8,49,175	₹ 11,36,250	₹ 2,56,305	₹ 8,79,945	₹ 8,35,948
27	Rolling Division	ACB CONTROL PANEL	15-01-2019	06-04-2022	3.22	15	0.063	₹ 13,80,000	₹ 10,63,564	₹ 14,62,800	₹ 2,99,794	₹ 11,63,006	₹ 11,04,856
28	Rolling Division	INDORE TYPE TRANSFORMER - 3000KVA	08-06-2019	06-04-2022	2.83	15	0.063	₹ 2,60,100	₹ 2,05,535	₹ 2,60,100	₹ 53,120	₹ 2,06,980	₹ 1,96,631
29	Rolling Division	33KV,1250A, 26.3KA VCB OUTGOING PANEL	08-06-2019	06-04-2022	2.83	15	0.063	₹ 19,61,600	₹ 16,23,519	₹ 20,40,064	₹ 3,51,601	₹ 16,88,463	₹ 16,04,040
30	Rolling Division	ACB CONTROL PANEL	08-06-2019	06-04-2022	2.83	15	0.063	₹ 9,00,000	₹ 7,44,885	₹ 9,00,000	₹ 1,61,318	₹ 7,38,682	₹ 7,01,748
31	Rolling Division	ACB CONTROL PANEL- SPARES	08-06-2019	06-04-2022	2.83	15	0.063	₹ 7,15,000	₹ 5,91,770	₹ 7,15,000	₹ 1,28,158	₹ 5,86,842	₹ 5,57,500
32	Rolling Division	INSTALLATION CHARGES OF 33KV. Bkr AND TESTING CHARGES	08-06-2019	06-04-2022	2.83	15	0.063	₹ 6,98,005	₹ 5,77,704	₹ 6,98,005	₹ 1,25,112	₹ 5,72,893	₹ 5,44,249
33	Rolling Division	CONTROL PANEL FOR CONVEYING SYSTEMS	01-02-2020	06-04-2022	2.18	15	0.063	₹ 1,45,000	₹ 1,20,009	₹ 1,45,000	₹ 25,990	₹ 1,19,010	₹ 1,13,059
34	Machine Division	2013 -2014	01-08-2013	06-04-2022	8.68	8	0.119	₹ 1,51,940	₹ 1,35,140	₹ 1,51,940	₹ 20,959	₹ 1,30,981	₹ 1,24,432
35	Machine Division	BRACKET FAN 24" SWEEP	01-08-2014	06-04-2022	7.68	8	0.119	₹ 47,450	₹ 12,894	₹ 47,450	₹ 48,937	₹ -	₹ 2,373
36	Foundry Division	2013 -2014	01-07-2013	06-04-2022	8.77	8	0.119	₹ 12,000	₹ 4,401	₹ 13,200	₹ 10,951	₹ 2,249	₹ 2,137
37	Foundry Division	2013 -2014	15-07-2013	06-04-2022	8.73	8	0.119	₹ 31,365	₹ 8,269	₹ 31,365	₹ 32,664	₹ -	₹ 1,568
38	Foundry Division	BRACKET FAN 24" SWEEP	01-05-2014	06-04-2022	7.94	8	0.119	₹ 31,475	₹ 8,415	₹ 31,475	₹ 32,635	₹ -	₹ 1,574
39	Foundry Division	CONTROL PANEL	01-09-2018	06-04-2022	3.60	15	0.063	₹ 68,300	₹ 23,412	₹ 75,130	₹ 64,374	₹ 3,926	₹ 3,730
40	Foundry Division	CONTROL PANEL ( UTILITY PANELBOARD)	15-01-2019	06-04-2022	3.22	15	0.063	₹ 11,00,000	₹ 8,30,304	₹ 11,11,000	₹ 2,50,609	₹ 8,49,391	₹ 8,06,921
41	Foundry Division	CYCLOPS-055L-2F PYROMETER WITH CASE AND RECHARGEABLE BATTERY PACK	25-03-2019	06-04-2022	3.04	8	0.119	₹ 7,49,600	₹ 5,92,348	₹ 7,49,600	₹ 1,53,090	₹ 5,96,510	₹ 5,66,685
42	Foundry Division	SERVO CONTROLLED VOLTAGE STABILIZER, 3 PHASE,30 KVA	17-08-2019	06-04-2022	2.64	8	0.119	₹ 2,92,628	₹ 2,36,495	₹ 2,92,628	₹ 1,05,486	₹ 1,87,142	₹ 1,77,785
43	Foundry Division	SERVO CONTROL VILLAGE STABILIZER UPS 3 KVA	08-12-2019	06-04-2022	2.33	8	0.119	₹ 41,000	₹ 34,679	₹ 41,000	₹ 12,845	₹ 28,155	₹ 26,747
44	Foundry Division							₹ 1,37,750	₹ 1,20,552	₹ 1,37,750	₹ 38,094	₹ 99,656	₹ 94,674
TOTAL								₹ 2,13,10,518	₹ 1,31,58,160	₹ 2,18,38,584	₹ 1,01,85,831	₹ 1,37,22,808	₹ 1,34,48,241





ENCLOSURE-D: VALUATION OF OFFICE AND EQUIPMENTS CAPITALIZED IN [M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Division	Category	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per WPI)	Depreciation	Depreciated Value	Current Depreciated Market Value
1	Engineering	Office Equip	OPENING BALACE AS ON 01-04-2001	31-03-1985	06-04-2022	37.04	6	0.158	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
2	Engineering	Office Equip	2004 -2005	30-11-2004	06-04-2022	17.36	6	0.158	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
3	Engineering	Office Equip	2006 -2007	14-12-2006	06-04-2022	15.32	6	0.158	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
4	Engineering	Office Equip	2008 -2009	31-03-2009	06-04-2022	13.02	6	0.158	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
5	Engineering	AC	2009 -2010	01-10-2009	06-04-2022	12.52	6	0.158	₹ 21,471	₹ 1,073	₹ 21,471	₹ 42,565	₹ -	₹ 1,074
6	Engineering	AC	2012 -2013	01-03-2013	06-04-2022	9.10	6	0.158	₹ 51,962	₹ 2,598	₹ 51,962	₹ 74,902	₹ -	₹ 2,598
8	Engineering	AC	BLUE STAR AC - 26 NOS	01-02-2019	06-04-2022	3.18	6	0.158	₹ 8,18,360	₹ 4,82,250	₹ 8,18,360	₹ 4,11,796	₹ 4,06,564	₹ 3,86,236
9	Engineering	Refrigerator	GODREJ RD EDGEPRO 205 TAF 4.2 RIZ REFRIGERATOR	04-06-2019	06-04-2022	2.84	6	0.158	₹ 11,865	₹ 9,808	₹ 11,865	₹ 5,337	₹ 6,527	₹ 40,918
10	Rolling Division	AC	BLUE STAR A.C - 2 TON SPLIT	05-05-2018	06-04-2022	3.92	6	0.158	₹ 37,438	₹ 16,761	₹ 37,812	₹ 23,488	₹ 14,324	₹ 13,607
11	Rolling Division	AC	BLUE STAR SPLIT AC - 1 TON	01-08-2018	06-04-2022	3.68	6	0.158	₹ 26,935	₹ 13,292	₹ 27,204	₹ 15,861	₹ 11,344	₹ 10,777
12	Foundary Division	AC	SPLIT AC 1 TON	16-02-2016	06-04-2022	6.14	6	0.158	₹ 27,154	₹ 1,359	₹ 28,783	₹ 27,981	₹ 802	₹ 1,358
13	Foundary Division	AC	SPLIT AC 1.5 TON -2PCS & SPLIT AC 1TON -2 PCS BLUESTAR	01-09-2018	06-04-2022	3.60	6	0.158	₹ 1,47,026	₹ 74,931	₹ 1,48,496	₹ 84,578	₹ 63,918	₹ 60,722
14	Foundary Division	AC	BLUE STAR SPLIT AC- 1 TON - 2 NOS	15-05-2019	06-04-2022	2.90	6	0.158	₹ 71,400	₹ 45,899	₹ 71,400	₹ 32,738	₹ 38,662	₹ 36,729
15	Foundary Division	AC	BLUE STAR SPLIT AC	17-12-2019	06-04-2022	2.30	6	0.158	₹ 66,657	₹ 50,324	₹ 66,657	₹ 24,318	₹ 42,339	₹ 40,222
16	Foundary Division	AC	BLUE STAR SPLIT AC - 1 TON	10-01-2021	06-04-2022	1.24	6	0.158	₹ 62,031	₹ 59,416	₹ 62,031	₹ 12,136	₹ 49,895	₹ 47,401
TOTAL									₹ 13,42,297	₹ 7,57,709	₹ 13,46,040	₹ 7,55,699	₹ 6,34,376	₹ 6,41,641





## ENCLOSURE-E: VALUATION OF COMPUTERS CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Division	Category	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per CCI)	Depreciation	Depreciated Value	Current Depreciated Market Value
1	Engineering	Intercom	2005 -2006	31-12-2005	06-04-2022	16.27	3	0.317	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
2	Engineering	Intercom	2011 -2012	30-09-2011	06-04-2022	10.52	3	0.317	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
3	Engineering	Intercom	2013 -2014	30-11-2013	06-04-2022	8.35	3	0.317	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
4	Engineering	Computer	2004 -2005	31-12-2005	06-04-2022	16.27	5	0.190	₹ 22,800.00	₹ 1,140.00	₹ 22,800.00	₹ 70,499	₹ -	₹ 1,140
5	Engineering	Computer	2005 -2006	31-12-2005	06-04-2022	16.27	5	0.190	₹ 34,108.00	₹ 1,705.00	₹ 34,108.00	₹ 1,05,464	₹ -	₹ 1,705
6	Engineering	Computer	2006 -2007	31-12-2005	06-04-2022	16.27	5	0.190	₹ 27,815.40	₹ 1,390.40	₹ 27,815.40	₹ 86,007	₹ -	₹ 1,391
7	Engineering	Computer	2007 -2008	31-12-2005	06-04-2022	16.27	5	0.190	₹ 15,607.68	₹ 780.68	₹ 15,607.68	₹ 48,260	₹ -	₹ 780
8	Engineering	Computer	2008 -2009	31-12-2005	06-04-2022	16.27	5	0.190	₹ 8,200.00	₹ 410.00	₹ 8,200.00	₹ 25,355	₹ -	₹ 410
9	Engineering	Computer	2009 -2010	31-12-2005	06-04-2022	16.27	5	0.190	₹ 50,346.52	₹ 2,517.52	₹ 50,346.52	₹ 1,55,674	₹ -	₹ 2,517
10	Engineering	Computer	2010 -2011	31-12-2005	06-04-2022	16.27	5	0.190	₹ 74,850.00	₹ 3,743.00	₹ 74,850.00	₹ 2,31,440	₹ -	₹ 3,743
11	Engineering	Computer	2011 -2012	31-12-2005	06-04-2022	16.27	5	0.190	₹ 1,42,620.00	₹ 7,131.00	₹ 1,42,620.00	₹ 4,40,989	₹ -	₹ 7,131
12	Engineering	Computer	2013 -2014	30-11-2013	06-04-2022	8.35	5	0.190	₹ 79,323.82	₹ 3,965.82	₹ 79,323.82	₹ 1,25,899	₹ -	₹ 3,966
13	Engineering	Computer	APPLE IPAD MINI	01-07-2014	06-04-2022	7.77	5	0.190	₹ 33,333.33	₹ 1,666.72	₹ 33,333.33	₹ 49,209	₹ -	₹ 1,667
14	Engineering	Computer	APPLE IPAD MINI CAPDASE FOLDER CASE	01-07-2014	06-04-2022	7.77	5	0.190	₹ 1,746.73	₹ 87.34	₹ 1,746.73	₹ 2,579	₹ -	₹ 87
15	Engineering	Computer	UPS 600VA, TFT 16" LED, ANTI VIRUS & COMPUTER	15-11-2014	06-04-2022	7.39	5	0.190	₹ 37,907.00	₹ 1,895.00	₹ 37,907.00	₹ 53,258	₹ -	₹ 1,895
16	Engineering	Computer	HP DESKTOP G2030	15-01-2015	06-04-2022	7.23	5	0.190	₹ 22,575.00	₹ 1,129.00	₹ 22,575.00	₹ 31,000	₹ -	₹ 1,129
17	Engineering	Computer	HP PAVILION 110-401IN DESKTOP PC INDIA.	20-03-2015	06-04-2022	7.05	5	0.190	₹ 41,714.28	₹ 2,085.28	₹ 41,714.28	₹ 55,893	₹ -	₹ 2,086
18	Engineering	Computer	LASER JET PRINTER HO ORO M401N	01-05-2015	06-04-2022	6.94	5	0.190	₹ 25,046.67	₹ 1,252.67	₹ 25,046.67	₹ 33,012	₹ -	₹ 1,252
19	Engineering	Computer	COMPUTER	01-07-2015	06-04-2022	6.77	5	0.190	₹ 65,500.00	₹ 3,275.00	₹ 65,500.00	₹ 84,251	₹ -	₹ 3,275
20	Engineering	Computer	DESKTOP	07-11-2015	06-04-2022	6.42	5	0.190	₹ 37,600.01	₹ 1,880.01	₹ 37,600.01	₹ 45,839	₹ -	₹ 1,880
21	Engineering	Computer	ACER DESKTOP	02-01-2016	06-04-2022	6.26	5	0.190	₹ 22,100.00	₹ 1,105.00	₹ 22,100.00	₹ 26,298	₹ -	₹ 1,105
22	Engineering	Computer	ACER DESKTOP	18-02-2016	06-04-2022	6.13	5	0.190	₹ 32,965.28	₹ 1,648.28	₹ 32,965.28	₹ 38,421	₹ -	₹ 1,648
23	Engineering	Computer	ACER DESKTOP	18-02-2016	06-04-2022	6.13	5	0.190	₹ 32,965.28	₹ 1,648.28	₹ 32,965.28	₹ 38,421	₹ -	₹ 1,648
24	Engineering	Computer	SCANNER H.P 200 & EPSON LX 310 PRINTER	24-05-2016	06-04-2022	5.87	5	0.190	₹ 18,953.00	₹ 948.00	₹ 18,953.00	₹ 21,143	₹ -	₹ 948
25	Engineering	Computer	LASERJET PRINTER HP M126 nw	27-06-2016	06-04-2022	5.78	5	0.190	₹ 13,000.00	₹ 650.00	₹ 13,000.00	₹ 14,272	₹ -	₹ 650
26	Engineering	Computer	HP. LAPTOP 240 G4 C13 T1A09PA	02-08-2016	06-04-2022	5.68	5	0.190	₹ 36,540.00	₹ 1,827.00	₹ 36,540.00	₹ 39,430	₹ -	₹ 1,827
27	Engineering	Computer	ACER DESTOP & CANON LBP2900B PRINTER	05-09-2016	06-04-2022	5.68	5	0.190	₹ 46,462.50	₹ 2,323.50	₹ 46,462.50	₹ 50,137	₹ -	₹ 2,323
28	Engineering	Computer	LENOVO LAPTOP -80XLO40RIN (IP-320)	25-04-2018	06-04-2022	3.95	5	0.190	₹ 48,241.00	₹ 3,412.00	₹ 48,241.00	₹ 36,211	₹ 12,030	₹ 11,428
29	Engineering	Computer	ACER DESKTOP COMPUTER	25-08-2018	06-04-2022	5.59	5	0.190	₹ 52,940.00	₹ 9,348.00	₹ 52,940.00	₹ 56,190	₹ -	₹ 2,647
30	Engineering	Computer	HP LJ M1005 PRINTER	05-09-2018	06-04-2022	3.59	5	0.190	₹ 14,550.00	₹ 2,708.00	₹ 14,550.00	₹ 9,914	₹ 4,636	₹ 4,404
31	Engineering	Computer	ACER DESKTOP COMPUTER - 3 NOS	20-09-2018	06-04-2022	3.55	5	0.190	₹ 98,250.00	₹ 19,565.00	₹ 98,250.00	₹ 66,180	₹ 32,070	₹ 30,466
32	Engineering	Computer	HP LJ PRINTER M403 DN	01-10-2018	06-04-2022	3.52	5	0.190	₹ 32,050.00	₹ 6,689.00	₹ 32,050.00	₹ 21,405	₹ 10,645	₹ 10,113
33	Engineering	Computer	ACER DESKTOP COMPUTER	23-12-2018	06-04-2022	3.29	5	0.190	₹ 35,200.00	₹ 9,880.00	₹ 35,200.00	₹ 21,988	₹ 13,212	₹ 12,551
34	Engineering	Computer	HP LAPTOP, MICROSOFT OFFICE-2016 & ANTI VIRUS	19-03-2019	06-04-2022	3.05	5	0.190	₹ 58,290.00	₹ 20,713.00	₹ 58,290.00	₹ 33,802	₹ 24,488	₹ 23,264
35	Engineering	Computer	ACER DESTOP COMPUTER	9-Apr-19	06-04-2022	2.99	5	0.190	₹ 46,290.00	₹ 17,290.00	₹ 46,290.00	₹ 26,337	₹ 19,953	₹ 18,955
36	Engineering	Computer	HP LJ PRO MFP M126NW PRINTER	24-Jul-19	06-04-2022	2.70	5	0.190	₹ 14,050.00	₹ 6,536.00	₹ 14,050.00	₹ 7,219	₹ 6,831	₹ 6,490
37	Engineering	Computer	DESKTOP COMPUTER	25-Sep-20	06-04-2022	1.53	5	0.190	₹ 56,198.00	₹ 47,031.17	₹ 56,198.00	₹ 16,324	₹ 39,874	₹ 37,881
38	Engineering	Computer	PRINTER EPSON LX-310	25-Sep-20	06-04-2022	1.53	5	0.190	₹ 10,000.00	₹ 8,368.83	₹ 10,000.00	₹ 2,905	₹ 7,095	₹ 6,741
39	Engineering	Computer	DESKTOP LENOVO WITH UPS	20-Oct-20	06-04-2022	1.46	5	0.190	₹ 29,950.00	₹ 25,714.00	₹ 29,950.00	₹ 8,310	₹ 21,640	₹ 20,558
40	Engineering	Computer	DESKTOP LENOVO WITH UPS	20-Oct-20	06-04-2022	1.46	5	0.190	₹ 29,950.00	₹ 25,714.00	₹ 29,950.00	₹ 8,310	₹ 21,640	₹ 20,558
41	Engineering	Computer	DESKTOP LENOVO WITH UPS	20-Oct-20	06-04-2022	1.46	5	0.190	₹ 29,950.00	₹ 25,714.00	₹ 29,950.00	₹ 8,310	₹ 21,640	₹ 20,558
42	Engineering	Computer	LENOVO DESKTOP COMPUTER	20-Nov-20	06-04-2022	1.38	5	0.190	₹ 45,000.00	₹ 39,846.00	₹ 45,000.00	₹ 11,759	₹ 33,241	₹ 31,579
43	Engineering	Computer	HP LASERJET PRINTER	15-Jan-21	06-04-2022	1.22	5	0.190	₹ 15,283.00	₹ 14,275.00	₹ 15,283.00	₹ 3,548	₹ 11,735	₹ 11,148
44	Engineering	Computer	LENOVO M720Q TING COMPUTER	17-Feb-21	06-04-2022	1.13	5	0.190	₹ 38,711.02	₹ 37,266.85	₹ 38,711.02	₹ 8,322	₹ 30,389	₹ 28,869
45	Engineering	Computer	LENOVO M720Q TING COMPUTER	17-Feb-21	06-04-2022	1.13	5	0.190	₹ 59,322.04	₹ 57,108.95	₹ 59,322.04	₹ 12,753	₹ 46,569	₹ 44,240
46	Engineering	Computer	LENOVO LAPTOP	17-Feb-21	06-04-2022	1.13	5	0.190	₹ 31,650.00	₹ 30,469.25	₹ 31,650.00	₹ 6,804	₹ 24,846	₹ 23,603





## ENCLOSURE-E: VALUATION OF COMPUTERS CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Division	Category	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per CCI)	Depreciation	Depreciated Value	Current Depreciated Market Value
47	Engineering	Cell Phone	APPLE IPHONE SE16GB SPACE GRA-D	01-Jun-17	06-04-2022	4.85	3	0.317	₹ 21,000.00	₹ 5,707.00	₹ 21,000.00	₹ 32,248	₹ -	₹ 1,050
48	Engineering	Cell Phone	MOBILE PHONE FOR MR. S. SHAH	1-Jun-19	06-04-2022	2.85	3	0.317	₹ 56,113.80	₹ 36,566.80	₹ 56,113.80	₹ 50,631	₹ 5,483	₹ 5,209
49	Steel Division	Computer	DESKTOP LENOVO COMPUTER	26-Feb-20	06-04-2022	2.11	5	0.190	₹ 26,924.00	₹ 17,582.00	₹ 26,924.00	₹ 10,792	₹ 16,132	₹ 15,326
50	Rolling Division	Computer	2013 -2014	15-Dec-13	06-04-2022	8.31	5	0.190	₹ 31,350.00	₹ 1,568.00	₹ 31,350.00	₹ 49,512	₹ -	₹ 1,568
51	Rolling Division	Computer	ACER DESKTOP & TFT MONITOR	15-Feb-16	06-04-2022	6.14	5	0.190	₹ 29,800.00	₹ 1,490.00	₹ 29,800.00	₹ 34,779	₹ -	₹ 1,490
52	Rolling Division	Computer	ACER DESKTOP COMPUTER	24-May-16	06-04-2022	5.87	5	0.190	₹ 35,543.00	₹ 1,777.00	₹ 35,543.00	₹ 39,649	₹ -	₹ 1,777
53	Rolling Division	Computer	LENOVO LAPTOP 80F600A71H (B40800	10-Jun-16	06-04-2022	5.82	5	0.190	₹ 32,828.00	₹ 1,641.00	₹ 32,828.00	₹ 36,330	₹ -	₹ 1,641
54	Rolling Division	Computer	CANON L J 6230DN PRINTER	3-Sep-19	06-04-2022	2.59	5	0.190	₹ 22,300.00	₹ 11,167.00	₹ 22,300.00	₹ 10,981	₹ 11,319	₹ 10,753
55	Rolling Division	Computer	DESKTOP - LENOVO	12-Mar-20	06-04-2022	2.07	5	0.190	₹ 27,924.00	₹ 18,597.49	₹ 27,924.00	₹ 10,975	₹ 16,949	₹ 16,102
56	Rolling Division	Computer	DESKTOP - LENOVO	12-Mar-20	06-04-2022	2.07	5	0.190	₹ 33,924.00	₹ 22,593.51	₹ 33,924.00	₹ 13,333	₹ 20,591	₹ 19,562
57	Rolling Division	Computer	LENOVO COMPUTERS	17-Mar-21	06-04-2022	1.05	5	0.190	₹ 61,522.00	₹ 60,721.00	₹ 61,522.00	₹ 12,330	₹ 49,192	₹ 46,733
58	Machine Division	Computer	2013 -2014	1-Aug-13	06-04-2022	8.68	5	0.190	₹ 37,125.00	₹ 1,856.25	₹ 37,125.00	₹ 61,261	₹ -	₹ 1,856
59	Machine Division	Computer	HPDESKTOP, UPS 600VA & ANTI VIRUS	1-Aug-14	06-04-2022	7.68	5	0.190	₹ 41,976.00	₹ 2,098.80	₹ 41,976.00	₹ 61,291	₹ -	₹ 2,099
60	Machine Division	Computer	LASERJET PRINTER HP 1005	15-Dec-14	06-04-2022	7.31	5	0.190	₹ 11,900.00	₹ 595.00	₹ 11,900.00	₹ 16,533	₹ -	₹ 595
61	Machine Division	Computer	HP DESKTOP, TFT MONITOR,LGDVD	15-Apr-15	06-04-2022	6.98	5	0.190	₹ 49,500.00	₹ 2,475.00	₹ 49,500.00	₹ 65,655	₹ -	₹ 2,475
62	Machine Division	Computer	LENOVO LAPTOP	1-Jul-15	06-04-2022	6.77	5	0.190	₹ 26,500.00	₹ 1,325.00	₹ 26,500.00	₹ 34,086	₹ -	₹ 1,325
63	Machine Division	Computer	ACER DESKTOP, MONITOR	1-Dec-15	06-04-2022	6.35	5	0.190	₹ 29,800.01	₹ 1,490.00	₹ 29,800.01	₹ 35,958	₹ -	₹ 1,490
64	Machine Division	Computer	LENOVO LAPTOP 80E503FFIH	6-Sep-16	06-04-2022	5.58	5	0.190	₹ 37,065.00	₹ 1,853.25	₹ 37,065.00	₹ 39,321	₹ -	₹ 1,853
65	Machine Division	Computer	ACER DESKTOP COMPUTER	16-Feb-17	06-04-2022	5.14	5	0.190	₹ 44,257.50	₹ 2,212.88	₹ 44,257.50	₹ 43,197	₹ 1,061	₹ 2,213
66	Machine Division	Computer	ACER DESKTOP, MS WINDO,UPS	1-Sep-17	06-04-2022	4.60	5	0.190	₹ 36,400.00	₹ 1,820.00	₹ 36,400.00	₹ 31,795	₹ 4,605	₹ 4,375
67	Machine Division	Computer	ASUS-LAPTOP	1-Feb-18	06-04-2022	4.18	5	0.190	₹ 21,652.30	₹ 1,082.62	₹ 21,652.30	₹ 17,188	₹ 4,464	₹ 4,241
68	Foundry Division	Computer	2013 -2014	15-May-13	06-04-2022	8.90	5	0.190	₹ 41,000.00	₹ 2,050.00	₹ 41,000.00	₹ 69,320	₹ -	₹ 2,050
69	Foundry Division	Computer	2013 -2014	1-Jun-13	06-04-2022	8.85	5	0.190	₹ 13,500.00	₹ 675.00	₹ 13,500.00	₹ 22,706	₹ -	₹ 675
70	Foundry Division	Computer	2013 -2014	1-Sep-13	06-04-2022	8.60	5	0.190	₹ 50,425.00	₹ 2,521.00	₹ 50,425.00	₹ 82,394	₹ -	₹ 2,521
71	Foundry Division	Computer	2013 -2014	15-Sep-13	06-04-2022	8.56	5	0.190	₹ 24,364.75	₹ 1,218.00	₹ 24,364.75	₹ 39,634	₹ -	₹ 1,218
72	Foundry Division	Computer	HP DESK JET PRINTERS	1-Jul-14	06-04-2022	7.77	5	0.190	₹ 6,380.95	₹ 318.95	₹ 6,380.95	₹ 9,420	₹ -	₹ 319
73	Foundry Division	Computer	LAPTOP	1-Aug-14	06-04-2022	7.68	5	0.190	₹ 79,400.00	₹ 3,970.00	₹ 79,400.00	₹ 1,15,935	₹ -	₹ 3,970
74	Foundry Division	Computer	SN CND50458QB	1-Mar-15	06-04-2022	7.10	5	0.190	₹ 25,500.00	₹ 1,275.00	₹ 25,500.00	₹ 34,419	₹ -	₹ 1,275
75	Foundry Division	Computer	ACER DESKTOP COMPUTER	23-Dec-16	06-04-2022	5.29	5	0.190	₹ 25,567.00	₹ 1,278.00	₹ 25,567.00	₹ 25,686	₹ -	₹ 1,278
76	Foundry Division	Computer	HP LJ M1005 PRINTER	1-Jan-17	06-04-2022	5.26	5	0.190	₹ 13,913.00	₹ 696.00	₹ 13,913.00	₹ 13,913	₹ 0	₹ 696
77	Foundry Division	Computer	ACER DESKTOP COMPUTER, HP	25-Apr-17	06-04-2022	4.95	5	0.190	₹ 43,485.75	₹ 2,174.75	₹ 43,485.75	₹ 40,904	₹ 2,582	₹ 2,453
78	Foundry Division	Computer	HP LJ M1005 PRINTER & CAT6 CA	1-Jun-17	06-04-2022	4.85	5	0.190	₹ 16,650.00	₹ 833.00	₹ 16,650.00	₹ 15,341	₹ 1,309	₹ 1,244
79	Foundry Division	Computer	ACER DESKTOP COMPUTER	25-Oct-17	06-04-2022	4.45	5	0.190	₹ 33,100.00	₹ 1,655.00	₹ 33,100.00	₹ 27,982	₹ 5,118	₹ 4,862
80	Foundry Division	Computer	DELL LAPTOP,MOUSE USB 116 D	25-Nov-17	06-04-2022	4.36	5	0.190	₹ 30,508.47	₹ 1,525.47	₹ 30,508.47	₹ 25,299	₹ 5,210	₹ 4,949
81	Foundry Division	Computer	ACER DESKTOP COMPUTER & HP LJ M1005 PRINTER	10-Sep-18	06-04-2022	3.57	5	0.190	₹ 67,790.00	₹ 12,912.00	₹ 67,790.00	₹ 46,015	₹ 21,775	₹ 20,686
82	Foundry Division	Computer	HP LASER PRINTER	27-May-19	06-04-2022	2.86	5	0.190	₹ 15,100.00	₹ 6,267.40	₹ 15,100.00	₹ 8,214	₹ 6,886	₹ 6,542
83	Foundry Division	Computer	HP DEKSTOP - ALL IN ONE	27-May-19	06-04-2022	2.86	5	0.190	₹ 43,400.00	₹ 18,013.60	₹ 43,400.00	₹ 23,608	₹ 19,792	₹ 18,802
84	Foundry Division	Computer	THINK BOOK RDP 1430B	20-Aug-19	06-04-2022	2.63	5	0.190	₹ 11,865.00	₹ 5,797.00	₹ 11,865.00	₹ 5,929	₹ 5,936	₹ 5,639
85	Foundry Division	Computer	THINK BOOK RDP 1430B	27-Sep-19	06-04-2022	2.53	5	0.190	₹ 23,730.00	₹ 12,375.00	₹ 23,730.00	₹ 11,389	₹ 12,341	₹ 11,724
86	Foundry Division	Computer	HP DEKSTOP COMPUTER & LAN CONVERTER	11-Nov-19	06-04-2022	2.40	5	0.190	₹ 43,500.00	₹ 24,379.00	₹ 43,500.00	₹ 19,859	₹ 23,641	₹ 22,459
87	Foundry Division	Computer	DESKTOP COMPUTER & WINDOWS 10 PRO	15-Nov-19	06-04-2022	2.39	5	0.190	₹ 83,505.00	₹ 47,088.00	₹ 83,505.00	₹ 37,948	₹ 45,557	₹ 43,279
88	Foundry Division	Computer	HP DESKTOP & MS WINDOW 10 PRO	3-Dec-19	06-04-2022	2.34	5	0.190	₹ 51,450.00	₹ 29,814.00	₹ 51,450.00	₹ 22,899	₹ 28,551	₹ 27,124
89	Foundry Division	Computer	HP DESKTOP COMPUTER,MS WIN 10 PRO	11-Nov-19	06-04-2022	2.40	5	0.190	₹ 43,500.00	₹ 24,379.00	₹ 43,500.00	₹ 19,859	₹ 23,641	₹ 22,459

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ENCLOSURE-E: VALUATION OF COMPUTERS CAPITALIZED IN   M/S. NIPHA EXPORTS PVT. LTD.   R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL														
Sr. No.	Division	Category	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per CCI)	Depreciation	Depreciated Value	Current Depreciated Market Value
90	Foundary Division	Computer	DESKTOP COMPUTER	16-Sep-20	06-04-2022	1.55	5	0.190	₹ 62,698.31	₹ 51,981.31	₹ 62,698.31	₹ 18,505	₹ 44,193	₹ 41,983
91	Foundary Division	Computer	LENOVO DESKTOP COMPUTER	3-Dec-20	06-04-2022	1.34	5	0.190	₹ 29,670.00	₹ 26,606.00	₹ 29,670.00	₹ 7,552	₹ 22,118	₹ 21,012
92	Foundary Division	Computer	EPSON PRINTER & SCANNER	18-Dec-20	06-04-2022	1.30	5	0.190	₹ 17,055.00	₹ 15,516.00	₹ 17,055.00	₹ 4,208	₹ 12,847	₹ 12,205
93	Foundary Division	Computer	LENOVO THICKCENTRE COMPUTER	1-Feb-21	06-04-2022	1.18	5	0.190	₹ 31,637.30	₹ 30,017.30	₹ 31,637.30	₹ 7,065	₹ 24,572	₹ 23,344
TOTAL									₹ 33,14,056	₹ 9,75,409	₹ 33,14,056	₹ 37,03,189	₹ 8,18,401	₹ 8,60,758





ENCLOSURE-F: VALUATION OF WORK IN PROGRESS CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 & 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O & P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Division	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per WPI)	Depreciation	Depreciated Value	Current Depreciated Market Value
1	Engineering	2011 -2012	17-Jan-12	06-04-2022	10.22	8	0.119	₹ 1,61,562	₹ 20,274	₹ 1,61,562	₹ 1,96,166	₹ -	₹ 8,078
2	Engineering	2012 -2013	15-Feb-13	06-04-2022	9.14	8	0.119	₹ 11,61,371	₹ 2,65,127	₹ 11,61,371	₹ 12,60,864	₹ -	₹ 58,069
3	Engineering	BRINELL HARDNESS TESTER	01-May-15	06-04-2022	6.94	8	0.119	₹ 2,14,200	₹ 93,723	₹ 2,14,200	₹ 1,76,451	₹ 37,749	₹ 35,862
4	Engineering	MUFFLE FURNACE	01-Jan-16	06-04-2022	6.27	8	0.119	₹ 17,000.00	₹ 8,522.00	₹ 17,000	₹ 12,649	₹ 4,351	₹ 4,133
5	Engineering	BRINELL HARDNESS TESTER	20-Mar-17	06-04-2022	5.05	8	0.119	₹ 1,40,000.00	₹ 86,363.00	₹ 1,40,000	₹ 83,945	₹ 56,055	₹ 53,252
6	Foundry Division	2013 -2014	15-Dec-13	06-04-2022	8.31	8	0.119	₹ 36,750.00	₹ 1,838.00	₹ 36,750	₹ 36,276	₹ 474	₹ 1,838
7	Foundry Division	2013 -2014	15-Mar-14	06-04-2022	8.07	8	0.119	₹ 3,89,843.00	₹ 19,492.00	₹ 3,89,843	₹ 3,73,395	₹ 16,448	₹ 19,492
8	Foundry Division	SPECTRO METER CRM	01-Jan-15	06-04-2022	7.27	8	0.119	₹ 65,500.00	₹ 3,275.00	₹ 65,500	₹ 56,514	₹ 8,986	₹ 8,537
9	Foundry Division	PREMEABILITY TESTER / METER	15-Nov-15	06-04-2022	6.39	8	0.119	₹ 57,907.00	₹ 2,895.00	₹ 57,907	₹ 43,972	₹ 13,935	₹ 13,239
10	Foundry Division	MUFFLE FURNACE	15-Feb-16	06-04-2022	6.14	8	0.119	₹ 17,000.00	₹ 850.00	₹ 17,000	₹ 12,400	₹ 4,600	₹ 4,370
11	Foundry Division	UNIVERSAL STRENGTH MACHINE DIGITAL VUD	15-Feb-17	06-04-2022	5.14	8	0.119	₹ 67,161.39	₹ 3,358.39	₹ 67,161	₹ 40,991	₹ 26,170	₹ 24,861
12	Foundry Division	CARBON SILICON ANALYSER	27-Mar-17	06-04-2022	5.03	8	0.119	₹ 1,22,700.00	₹ 6,135.00	₹ 1,22,700	₹ 73,292	₹ 49,408	₹ 46,937
13	Foundry Division	MOULD HARDNESS TESTER & RAPID MOISTURE TESTER	01-May-17	06-04-2022	4.93	8	0.119	₹ 14,787.60	₹ 739.60	₹ 14,788	₹ 8,665	₹ 6,123	₹ 5,817
14	Foundry Division	MUFFLE FURNACE	25-Dec-18	06-04-2022	3.28	8	0.119	₹ 25,000.00	₹ 10,334.00	₹ 25,000	₹ 9,744	₹ 15,256	₹ 14,493
15	Foundry Division	DIGITAL OSCILLOSCOPE " SCIENTECH"	25-Jan-19	06-04-2022	3.20	8	0.119	₹ 24,000.00	₹ 10,448.00	₹ 24,000	₹ 9,112	₹ 14,888	₹ 14,143
16	Foundry Division	SPECTROMAX SPECTROMETER, TYPE :LMX07-BT	15-May-19	06-04-2022	2.90	8	0.119	₹ 28,22,280.00	₹ 14,48,746.00	₹ 28,22,280	₹ 9,70,545	₹ 18,51,735	₹ 17,59,148
17	Foundry Division	PORTABLE REBOUND LEEB HARDNESS	15-Sep-19	06-04-2022	2.56	8	0.119	₹ 87,000.00	₹ 52,229.00	₹ 87,000	₹ 26,437	₹ 60,563	₹ 57,535
18	Foundry Division	COMPUTERISED BRINELL HARDNESS TESTER	29-Sep-19	06-04-2022	2.52	8	0.119	₹ 2,35,000.00	₹ 1,43,405.00	₹ 2,35,000	₹ 70,339	₹ 1,64,661	₹ 1,56,428
19	Foundry Division	SHADOWGRAPHER E100 PROFILE PROJECTOR	15-Oct-19	06-04-2022	2.48	8	0.119	₹ 49,920.00	₹ 31,028.00	₹ 49,920	₹ 14,682	₹ 35,238	₹ 33,476
20	Foundry Division	SOFTWARE BASED DIGITAL MOISTURE TESTER	01-Jan-20	06-04-2022	2.26	8	0.119	₹ 73,573.50	₹ 49,789.50	₹ 73,574	₹ 19,772	₹ 53,802	₹ 51,112
21	Foundry Division	DIGITAL ULTRASONIC FLAW DETECTOR	15-Feb-20	06-04-2022	2.14	8	0.119	₹ 1,75,000.00	₹ 1,23,998.00	₹ 1,75,000	₹ 44,466	₹ 1,30,534	₹ 1,24,007
22	Foundry Division	SUB ZERO ARRANGEMENT FOR IMPACT TESTING	15-Mar-20	06-04-2022	2.06	8	0.119	₹ 1,10,000.00	₹ 80,198.00	₹ 1,10,000	₹ 26,912	₹ 83,088	₹ 78,933
23	Foundry Division	ANALYTICAL & PRECISION BALANCE	25-Sep-20	06-04-2022	1.53	8	0.119	₹ 70,875.00	₹ 61,424.00	₹ 70,875	₹ 12,867	₹ 58,008	₹ 55,108
24	Foundry Division	MUFFLE FURNACE	25-Mar-21	06-04-2022	1.03	8	0.119	₹ 25,000.00	₹ 24,876.00	₹ 25,000	₹ 3,066	₹ 21,934	₹ 20,837
TOTAL								₹ 61,63,431	₹ 25,49,068	₹ 61,63,431	₹ 35,83,521	₹ 27,14,006	₹ 26,49,705





## ENCLOSURE-G: VALUATION OF VEHICLES CAPITALIZED IN | M/S. NIPHA EXPORTS PVT. LTD. | R.S DAG NO. 407, 408, 409, 410 AND R.S KHAITAN NO. 197 &amp; 434, MOUZA- DAKSHIN RAJYADHARPUR, P.O &amp; P.S- SERAMPORE, DISTRICT- HOOGLY, WEST BENGAL

Sr. No.	Description of Assets	Date of Capitalization	Date of Valuation	Life Consumed (Years)	Estimated Economic life of the Assets (Years)	Depreciation Factor	Cost of Capitalization	Net Block	Estimated Reproduction Cost of the Asset (as per WPI)	Depreciation	Depreciated Value	Current Depreciated Market Value
1	BOLERO PLUS AMBULANCE AC BS-IV	22-11-2018	06-04-2022	3.37	8	0.119	₹ 5,68,582	₹ 4,09,428	₹ 5,68,582	₹ 2,27,715	₹ 3,40,867	₹ 3,23,824
2	TATA STARBUS EX 24+1 S LP 407/34 BS-IV	01-01-2019	06-04-2022	3.26	8	0.119	₹ 11,66,406	₹ 8,55,100	₹ 11,66,406	₹ 4,51,962	₹ 7,14,444	₹ 6,78,722
TOTAL							₹ 17,34,988	₹ 12,64,528	₹ 17,34,988	₹ 6,79,678	₹ 10,55,311	₹ 10,02,545





**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.	PL74-826-1053						
2.	Name of the Surveyor	Anubhav Rajat						
3.	Borrower Name	Nipha exports						
4.	Name of the Owner	Vell. → Rajyachampur, Delhi Road, NH2, P.O. - Mallick-para, P.S. → Breenampore, Dist. → Hooghly						
5.	Property Address which has to be valued	<input type="checkbox"/> Owner, <input type="checkbox"/> Representative, <input type="checkbox"/> No one was available, <input type="checkbox"/> Property is locked, survey could not be done from inside						
6.	Property shown & identified by at spot	<table border="1"> <tr> <th>Name</th> <th>Contact No.</th> </tr> <tr> <td>Kaushik Chatterjee</td> <td>9832808809</td> </tr> </table>			Name	Contact No.	Kaushik Chatterjee	9832808809
Name	Contact No.							
Kaushik Chatterjee	9832808809							
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 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 checked="" type="checkbox"/> Full survey (inside-out with measurements & photographs) <input type="checkbox"/> Half Survey (Measurements from outside & photographs) <input 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						
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 checked="" type="checkbox"/> Sample measurement, <input type="checkbox"/> No measurement						
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:						
14.	Land Area of the Property	As per Title deed	As per Map	As per site survey				
		2.64 Acre	3.22 Acre					
15.	Covered Built-up Area	As per Title deed	As per Map	As per site survey				
		Separate sheet provided						
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							

\* matched from 3 sides. Other side is merged with nipha steel & no demarcation available



property during survey	
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	Yes, with neha steel
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:  
b. Relation:  
c. Signature:  
d. Date:

Did not sign

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:  
b. Signature:  
c. Date:

Anshu / Rajat  
4/2/20

But Jean B sides.

