

To  
The Managing Director



Through: CEO



**Subject: Approval of the Write-off of PEPPL Fixed Assets as of June 30, 2025**

### **1. Introduction**

As part of the asset tagging exercise for the period ending June 30, 2025, we have reviewed the Fixed Assets Register and identified certain items that are no longer in use. This note documents the rationale, process, and recommendations regarding the disposal/write-off of such assets.

### **2. Summary of Assets Identified for Write-off**

- A total of 93 assets (detailed in Annexure) has been identified.
- The combined net book value amounts to ₹5,02,01,035.
- These items are no longer operational or have negligible recoverable value.

#### **Primary reasons for writing off include:**

- Physical damage beyond repair due to dismantling/shifting.
- Idle assets with no future economic benefit.

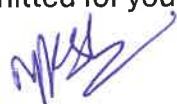
### **3. Recommendation**

In line with accounting standards and company policy, we recommend approval for write-off of the above-mentioned assets from the books of accounts as of June 30, 2025.

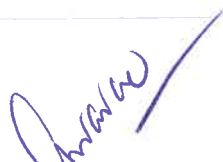
### **4. Annexure**

- **Detailed list of 93 assets proposed for write-off along with respective book values.**

Submitted for your kind approval.



**Manoj Kumar – VP Finance**



**Sivasankar Varaprasad AGM – F & A**

Annexure: -

## PEPPL Asset List for Write off in Q1 FY 2025-26

S.No.	Segment	Asset Description	Capitalized On	As per FAR NBV	Residual value	Write off value
1	Cell	UTL Gas Delivery System & Chemical Delivery System	14-02-2021	2,47,46,702.00	53,53,595.00	1,93,93,107.00
2	Cell	UPTIMUM PLUS WITH ACCESSORIES	22-06-2022	85,78,101.89	19,64,427.00	66,13,674.89
3	Cell	Abatement Oxidation Equipment	01-07-2022	50,23,309.79	11,46,240.00	38,77,069.79
4	Cell	UTL -Riello 500KVA UPS with redemndancy & battaries	26-03-2021	36,90,662.68	7,92,500.00	28,98,162.68
5	Cell	Cell Selective Pallet Racking - Storage Racks	31-03-2022	28,92,970.50	2,12,345.00	26,80,625.50
6	Cell	Solar Cell Tester	30-03-2021	24,70,017.44	6,32,838.00	18,37,179.44
7	Cell	Transformation Kit - LDDS 3600B	01-08-2022	17,14,657.12	3,86,488.00	13,28,169.12
8	Cell	Utilities -Zero Liquid Discharge System	22-03-2022	15,23,908.95	3,06,775.00	12,17,133.95
9	Common	Solar Rooftop Sub Asset-SVG Solar Inverter-100KW	10-10-2023	10,99,253.78	61,703.00	10,37,550.78
10	Cell	UTL - 50KLD High speed fuel dispensing system	23-03-2021	11,63,592.63	2,50,000.00	9,13,592.63
11	Cell	UTL - Fork Lifts - Tayota	14-02-2021	9,48,620.13	65,600.00	8,83,020.13
12	Cell	Microscope - EXCEL 511	30-09-2022	9,76,354.42	2,15,000.00	7,61,354.42
13	Cell	Battery Bank for UPS & 2.5 SQMM CU Cables	22-06-2022	9,57,667.45	2,19,310.00	7,38,357.45
14	Cell	Battery Bank for UPS	22-06-2022	8,27,477.40	1,89,496.00	6,37,981.40
15	Cell	ST-20AL CNC HYDRAULIC PRESS	30-03-2021	6,39,757.18	1,63,911.00	4,75,846.18
16	Cell	UTL - Firefighting with sprinkler & Alarm system	31-03-2021	5,44,390.23	1,16,788.00	4,27,602.23
17	Cell	Battery - 12V/120AH PP Battery	22-06-2022	4,46,579.10	1,02,269.00	3,44,310.10
18	Cell	Transformation Kit - LDHL 180S	01-08-2022	3,79,388.25	85,515.00	2,93,873.25
19	Cell	Peel Tester	30-09-2022	3,62,087.33	79,734.00	2,82,353.33
20	Cell	Secondary dimensions tester MICROVU4220	22-06-2022	3,43,028.68	78,555.00	2,64,473.68
21	Module	De-Framing Machine TMD-III	03-03-2024	3,18,750.84	59,802.00	2,58,948.84
22	Cell	Testing Equipment	25-11-2021	2,94,931.16	60,574.00	2,34,357.16
23	Module	T Box VMB Moduification	29-02-2024	2,41,353.03	44,871.00	1,96,482.03
24	Module	DOCK LEVELER 2130X2730X480MM_Module Division	31-12-2023	1,82,484.51	10,100.00	1,72,384.51
25	Module	DOCK LEVELER 2130X2730X480MM_Module Division	31-12-2023	1,82,484.51	10,100.00	1,72,384.51
26	Module	DOCK LEVELER 2130X2730X480MM_Module Division	31-12-2023	1,82,484.51	10,100.00	1,72,384.51
27	Module	DOCK LEVELER 2130X2730X480MM_Module Division	31-12-2023	1,82,484.51	10,100.00	1,72,384.51
28	Module	DOCK LEVELER 2130X2730X480MM_Module Division	31-12-2023	1,82,484.51	10,100.00	1,72,384.51
29	Module	DOCK LEVELER 2130X2730X480MM_Module Division	31-12-2023	1,82,484.51	10,100.00	1,72,384.51

S.No.	Segment	Asset Description	Capitalized On	As per FAR NBV	Residual value	Write off value
30	Cell	High speed doors	01-08-2022	2,07,123.38	46,686.00	1,60,437.38
31	Module	Weighing Machine_Smart Impact Brand	03-11-2022	1,53,095.66	11,400.00	1,41,695.66
32	Module	IBER LASER MARKING MACHINE	18-04-2023	1,51,418.96	28,500.00	1,22,918.96
33	Cell	UTL - Gas Delivery System	25-02-2021	1,28,079.69	27,653.00	1,00,426.69
34	Cell	Fire Alarm System Additional	09-03-2022	1,31,387.56	31,266.00	1,00,121.56
35	Cell	Weighing Scale for NH3	22-06-2022	1,15,067.18	26,351.00	88,716.18
36	Cell	Ultra Sonic Level Transmitter -4-20MA	22-06-2022	77,234.50	17,687.00	59,547.50
37	Cell	Exhaust System- Industrial Fans & Blower	06-01-2023	75,037.64	15,924.00	59,113.64
38	Cell	Utilities -multi functional meter box	08-01-2022	68,702.73	14,000.00	54,702.73
39	Module	Fiber Laser Marking Machine	01-07-2023	62,375.57	11,600.00	50,775.57
40	Cell	Honeywell Fixed Nitrous Oxide Gas detector	13-07-2023	61,571.94	11,428.00	50,143.94
41	Cell	Jet Cleaning Pump-20HP	07-09-2022	58,862.39	11,500.00	47,362.39
42	Cell	Door infra red sensor , HA+SN	01-08-2022	44,364.57	10,000.00	34,364.57
43	Module	Hand Pallet Truck 2500Kgs	31-12-2023	34,822.08	1,925.00	32,897.08
44	Cell	Fume Hood- for solar semi conductor machinery	22-06-2022	39,085.61	8,951.00	30,134.61
45	Cell	Centrifugal Pump	11-11-2022	35,724.77	6,903.00	28,821.77
46	Cell	Hot Air Oven & Freight on Purchases	09-03-2022	36,140.21	8,600.00	27,540.21
47	Cell	UPS 10KVA/10KW	29-12-2023	31,824.37	5,750.00	26,074.37
48	Module	Pneumatic PET Strapping Machine	29-12-2022	32,361.42	6,500.00	25,861.42
49	Cell	LT Panel - JB Boxes	22-06-2022	31,267.94	7,160.00	24,107.94
50	Cell	RO Plant Coller-150 Ltrs	09-09-2022	29,132.91	5,690.00	23,442.91
51	Cell	RO Plant Coller-150 Ltrs	07-09-2022	28,662.88	5,600.00	23,062.88
52	Cell	480w Power Amplifier (APA-480)	22-06-2022	25,592.07	5,861.00	19,731.07
53	Cell	HYDRAULIC BOTTLE JACKS	22-06-2022	23,124.01	5,296.00	17,828.01
54	Cell	Floor Cleaning Machine Karcher, BD 43/40 C EP*IN	13-03-2023	20,601.49	3,900.00	16,701.49
55	Cell	Cell Line-Single chamber Cacuum Packaging Machine	30-09-2023	19,360.55	3,550.00	15,810.55
56	Cell	Air Compressor Vayu 1Hp, SS02 LB-10 TM 100L 415V	22-06-2022	20,053.25	4,592.00	15,461.25
57	Module	Ultrasonic Cleaner for Module Line	14-07-2023	18,650.19	3,729.00	14,921.19
58	Cell	MP-200 Silicon-cell Pyranometer	31-12-2023	17,579.90	3,175.00	14,404.90
59	Module	Electr. Weighing Machine_Smart Impact Brand	28-02-2023	14,057.01	825.00	13,232.01
60	Cell	480W Power Amplifier	22-06-2022	16,877.17	3,865.00	13,012.17
61	Cell	10 Zone Paging Selector Control Unit (APZ-502-CU)	22-06-2022	15,632.49	3,580.00	12,052.49

S.No.	Segment	Asset Description	Capitalized On	As per FAR NBV	Residual value	Write off value
62	Cell	Single Chamber SS Vacuum Packing Machine DZ 500	26-07-2023	14,036.76	2,600.00	11,436.76
63	Cell	Strap cutter machine	31-10-2022	11,947.76	2,600.00	9,347.76
64	Cell	Servo Motor ECMA-C20807SS	22-06-2022	12,030.57	2,755.00	9,275.57
65	Cell	Local Alarm System for Fire Exit Doors	22-06-2022	11,929.19	2,732.00	9,197.19
66	Cell	HYDRAULIC BOTTLE JACKS	22-06-2022	11,562.18	2,648.00	8,914.18
67	Cell	Single Phase Horizontal Double Mounting Siren	22-06-2022	11,078.78	2,537.00	8,541.78
68	Cell	Electron Microscope	20-10-2022	10,100.19	1,959.00	8,141.19
69	Cell	Weighing Scale	09-03-2022	10,085.22	2,400.00	7,685.22
70	Cell	Weighing Scale	09-03-2022	8,405.35	2,000.00	6,405.35
71	Cell	DS2278 2D Wireless Barcode Scanner	09-03-2022	6,220.32	1,480.00	4,740.32
72	Cell	DS2278 2D Wireless Barcode Scanner	09-03-2022	6,220.32	1,480.00	4,740.32
73	Module	Barcode Scanner-Wireless	03-02-2023	4,641.11	975.00	3,666.11
74	Cell	Single Phase Horizontal single Mounting Siren	22-06-2022	4,632.59	1,061.00	3,571.59
75	Module	Label Printer	03-02-2023	4,498.67	945.00	3,553.67
76	Cell	Citizen Thermal Transfer Barcode Printer,	09-03-2022	4,516.40	1,075.00	3,441.40
77	Cell	Utilities -multi functional meter box	08-01-2022	4,293.70	875.00	3,418.70
78	Module	Ribbon Cutting machine & Cutting Blade	09-03-2022	1,496.00	1,496.00	-
79	Module	Golden Module Placement Unit(Std for Calibration)	30-03-2021	50,818.00	50,818.00	-
80	Module	Golden Module Placement Unit(Std for Calibration)	30-03-2021	50,818.00	50,818.00	-
81	Module	Double Mitre Saw	30-03-2021	1,76,264.00	1,76,264.00	-
82	Module	Strapping Machine & Freight on Purchases	09-03-2022	13,000.00	13,000.00	-
83	Module	Slack Removal System	09-03-2022	45,000.00	45,000.00	-
84	Module	Strapping Machine	09-03-2022	6,500.00	6,500.00	-
85	Module	Cutting machine	09-03-2022	11,633.00	11,633.00	-
86	Module	Signage Boards & Structures	09-03-2022	14,000.00	14,000.00	-
87	Module	Reflectivity testing instrument REF200,Silicon	09-03-2022	1,21,097.00	1,21,097.00	-
88	Module	Utilities -Gantry storage stacker(SEL),Two-way	01-04-2022	2,59,786.00	2,59,786.00	-
89	Module	Utilities -Cisco access points	20-05-2022	3,500.00	3,500.00	-
90	Module	Foam Cult Sips Machine	01-11-2022	7,688.00	7,688.00	-
91	Module	Module Line-Bailing Machine	30-09-2023	13,482.00	13,482.00	-
92	Module	Wireless Barcode Scanner Zebra DS9908R	23-12-2022	3,250.00	3,250.00	-
93	Module	Module Line-Yamaha Robot with controller	31-10-2023	16,702.00	16,702.00	-
		<b>Total</b>		<b>6,40,34,574.24</b>	<b>1,38,33,539.00</b>	<b>5,02,01,035.24</b>