

## DANDY COMPANY LIMITED

## APPROVAL FOR FIXED ASSETS WRITE-OFF

Date: 15-Sept-2025

Over the years, several machines, equipment, and spare parts have become idle due to plant expansions, discontinuation of certain product lines, or outdated technology. These items were initially stored as a buffer for potential future use. However, we are now facing space constraints, and many of these items are no longer usable or saleable.

Considering their age, outdated technology, and the unlikelihood of future use, we recommend disposing of these items as scrap to free up valuable space. Upon management approval, we will invite alternative quotes from scrap vendors and proceed with disposal in accordance with standard procedures.

Sr No	SAP Asset No.	Asset Description	Date Of Purchas	Tag Cost	Accum Depreciation	Net Book Value	Remarks
1	1300870	CONVEYOR-FOURTECH	01.08.2017	83,412	83,411	-	This conveyor was purchased in 2017 to connect the product outlets of Seal Pack and Trephko machines to the Poly Pack machine. Later, during the plant expansion, we purchased the Cemre Makina 12-line Laban Sharb machine. Due to space constraints, this conveyor was uninstalled.
2	1304780	LABAN DRINK (2 LANES) AUTOM. CUP FILLER	01.12.2016	174,689	174,689	-	To cater to the increased demand, we purchased a Cemre Makina 12-line cup filler for Laban Sharab. Since then, the machine has remained idle, and due to its age and outdated technology, it does not have any buyer.
3	1303966	POLO TUNNEL-ICE CREAM MACHIN	01.08.2015	234,696	234,696	-	During the ice cream plant expansion, we removed the Polo Tunnel. These parts belong to that machine and are no longer usable.
4	1304298	CARTONS DATE CODING PRINTER	01.04.2016	17,628	17,628	-	The OEM supplier, Dominio, has discontinued technical support and spare parts supply for this date code machine. We had previously used its spare parts in other date code printers, and as a result, this printer is now nonfunctional and no longer usable.
5	1303484	OLDOMINO DATE CODE PRINTER	01.02.2015	30,015	30,015	-	
6	1303479	INO DOMINO DATE PRINTING MACHINE	01.11.2014	33,105	33,105	-	
7	Not capitalised in books	BON BON Tub packing machine rejected by dandy.	-	-	-	-	This was part of the Bon Bon machine's automatic packaging system. However, the project was unsuccessful, and Terra Pak provided compensation for it. Due to the high cost of returning the equipment, they left it with Dandy. We do not foresee any future use for this equipment.
8	Not capitalised in books	Manuel Water heating system	-	-	-	-	This water heating system has been lying idle in a non-repairable condition for an extended period. Initially, we kept it for potential use of its parts in the maintenance of other machines. However, due to space constraints, we now recommend disposing of it.
9	Not capitalised in books	ICE CREAM TANK 500 LITER (2 NUMBERS)	-	-	-	-	These tanks were installed in the ice cream section and replaced with higher-capacity tanks during the 2019 expansion. We had kept them in stock at Plant 3 as a buffer for future use. After the demolition of Plant 3, they were shifted to the Alcat premises. As we do not foresee any future use, we recommend discarding them.
10	Not capitalised in books	1000 LITER HEATING VAT TANK	-	-	-	-	This tank was installed in the yoghurt section and was removed in 2019 to accommodate the Flavored Milk tank. It was then shifted to Plant 3 for any future use. After the demolition of Plant 3 and due to space constraints in the factory premises, the tank was shifted to the Alcat location. As we do not foresee any future use, we recommend discarding it.