

Analysis of Report of XXXXXXXXXXXX

Corporate XXXXXXXXXXXXXXXXXXXX (Assets - Share Valuation 11.10 – 2 Nos.)

**Date:-07-02-2022**

Resolution Professional: XXX

| Sl. | <u>Report Content</u>   | <u>Compliance</u> | <u>Remarks</u>  |
|-----|---|-------------------|---|
| 1   | Identification of the Valuer                                    | Yes               | Mentioned name of firm only, without its constituent, IBBI Registration No., category |
| 2   | Identification of the Client & any intended users               | Yes               | Mentioned   |
| 3   | Purpose of Valuation  | Yes               | Mentioned under <i>Purpose of Valuation</i>   |
| 4   | Identification of the assets or liabilities valued              | Yes               | Mentioned under <i>Particulars of Share</i>   |
| 5   | Basis(es) of value used   | Yes               | Mentioned in page No.7  |
| 6   | Valuation date/Inspection date                                  | Yes               | Mentioned <i>Inspection date 31/12/2019 and again Inspection on 06/03/2020</i>        |
| 7   | Extent of investigation   | No                | Not Mentioned   |
| 8   | Nature & sources of inspection relied upon                      | Yes               | Mentioned under Particulars of Share  |
| 9   | Assumptions and special assumptions                             | Yes               | Mentioned in page No 11-12  |
| 10  | Restrictions on use, distribution and publication of the report | No                | Not mentioned   |

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|----|--|---------|--|
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| 11 | Confirmation that the Valuation has been undertaken in accordance with the IVS | No      | Not Mentioned  |
| 12 | Valuation approach and reasoning   | Partial | Mentioned in Page No. 7                                  |
| 13 | Amount of the valuation  | Yes     | Mentioned <i>Fair Market Value and Liquidation Value</i> |
| 14 | Date of valuation Report   | Yes     | Mentioned  |
| 15 | Commentary on material uncertainty in relation to the valuation                | No      | Not mentioned  |
| 16 | A statement setting out any limitations on liability that have been agreed     | No      | Not mentioned  |