

Analysis of Report of XXXXXXXXXXXX

Corporate XXXXXXXXXXXXXXXXXXXX (Assets – Fair Value of Equity Share11.10 – 2 Nos.)

Resolution Professional: XXX

| <u>Sl.</u> | <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 Fair value of Equity 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</i> |
| 7 | Extent of investigation | No | Not Mentioned |
| 8 | Nature & sources of inspection relied upon | Yes | Mentioned under Particulars of <i>Fair value of Equity Share</i> |
| 9 | Assumptions and special assumptions | Yes | Mentioned in page No 6 |
| 10 | Restrictions on use, distribution and publication of the report | No | Not mentioned |

| | | | |
|----|--|---------|--|
| | | | |
| 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. 6 |
| 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 |