

ANNEXURE 1 SCOPE OF WORK FOR VALUER

Following Assets are to be covered under this valuation exercise as per insolvency Commencement date:

- a) Fixed Assets of the company
- b) Tangible Assets of the company
- c) Intangible Assets of the company
- d) Financial Assets of the company
- e) Current Assets of the company
- f) Investment in Subsidiary companies
- g) Any other assets that impacts the valuation of the corporate debtor.

The process shall include the following:

- a) Physical verification of land & building, plant & machinery, office equipments, furniture & fixtures and all other fixed assets, current assets and other assets of the company including inventory etc.
- b) Collection of data/details for land & building, plant & machinery, office equipments, furniture & fixtures and all other fixed assets, current assets and other assets business projection of the company etc.
- c) Analysis of the technical data and the support information received from the client/ company.
- d) Basis of valuation & determination of valuation parameters, methods & key assumptions.
- e) Estimation of fair value, liquidation value computed in accordance with valuation standards of IBBI.
- f) Any technical assistance required for understanding the assets of the corporate debtor will be provided by the valuer only.

Scope of work

To determine the Fair Value and Liquidation Value of Corporate debtor as per amended Regulation 35 (1) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, 'Liquidation value is the estimated realisable value of the assets of the Corporate Debtor if the Corporate Debtor were to be liquidated on the Insolvency commencement date'.