

Format of  
Valuation Report - Title [Pursuant to section 247(2)(c) and rule 17.7]

Sr. No	Contents	Sub-Contents
1)	Valuer Details	a) Name of the Valuer b) Address of the Valuer c) Registration number of the Valuer d) e-mail ID
2)	Description of Valuation Engagement	a) Name of the client b) Other intended users c) Purpose for valuation
3)	Description of Business/ Asset / Liability being valued	a) Nature of business or asset / liability b) Legal background c) Financial aspects d) Tax matters
4)	Description of the Information underlying the Valuation	a) Analysis of past results b) Budgets, with underlying assumptions c) Availability and quality of underlying data d) Review of budgets for plausibility e) Statement of responsibility for information received
5)	Description of specific Valuation of Assets used in the Business	a) Basis or bases of value b) Valuation Date c) Description of the procedures carried out d) Principles used in the valuation e) The valuation method used and reasoning f) Nature, scope and quality of underlying data g) The extent of estimates and assumptions together with considerations underlying them
6)	Confirmation	that the valuation has been undertaken in accordance with these Rules
7)	Further it is certified that valuation has been undertaken after taking into account relevant conditions/regulations/rules/notifications, if any, issued by the Central/State Government(s) from time to time.	
8)	Valuation Statement :	
	Date : Place :	Signature of Valuer

Apart from this, some key/additional information needs to be included in the Valuation Report:

- i. The valuation report must clearly state the significant assumptions upon which the value is based. When reporting, there may be instances where there are confidential figures, these must be summarized in a separate exhibit.
- ii. In the valuation report, the Registered Valuer must set out a clear value or range of values along with the reasoning.
- iii. In case the Registered Valuer has been involved in valuing any part of the subject matter of valuation in the past, the past valuation report(s) should be attached and referred to herein. In case a different basis has been adopted for valuation (than adopted in the past), the Valuer should justify the reason for such differences.