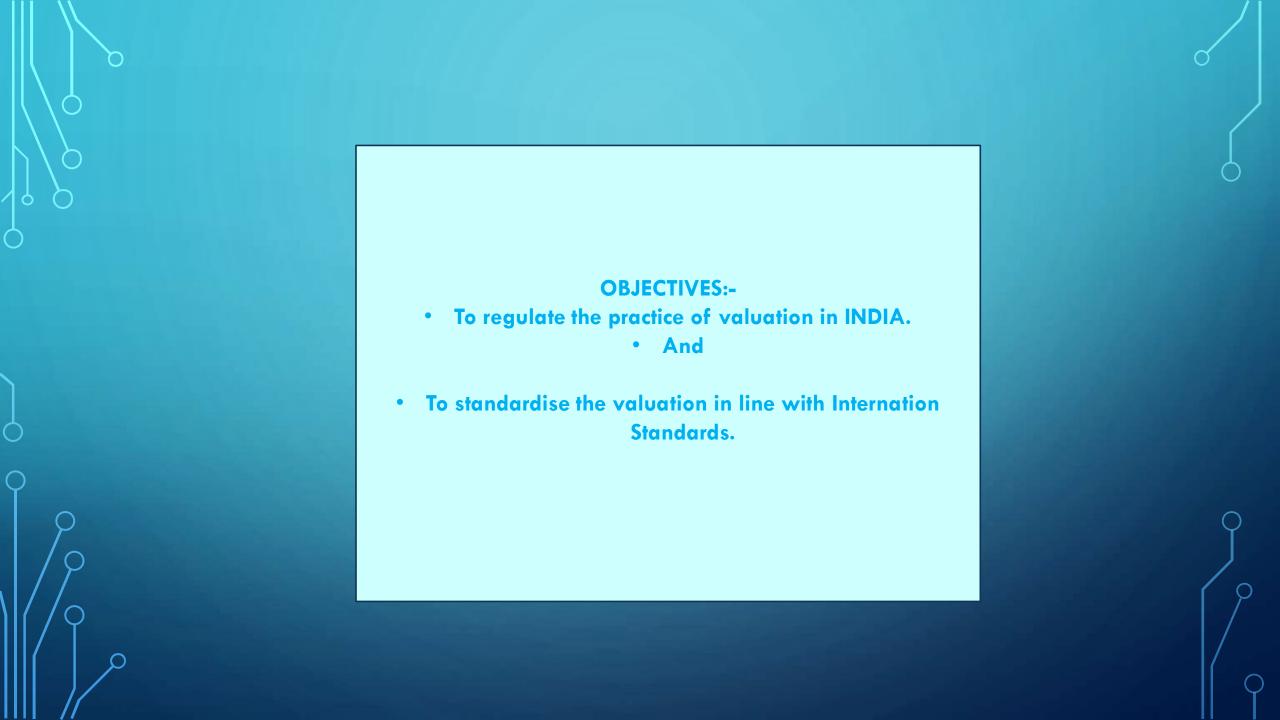


VALUATION:-

Is exact science professional Judgement of Valuer is Critical .

Different Valuers have been taking different assumptions.

Therefore it lacks uniformity.



Valuation:-

- Role in Companies Act :
 - a) ESOP valuation.
 - b) Fund Raising.
- c) Sec 192 Non Cash Transactions.
 - d) Mergers with directors.
- Insolvency and Bankruptcy Code.
- SEBI (REITS and INVITS) Regulatiom , 2016.

Valuers after getting registered with :An authority specified by the Government IBBI :Insolvency And Bankruptcy Board of India.
(Those entities who are already carrying out valuation Activities have time till 31st march 2018.

LB :- Graduation / posting in civil engineering Architecture Town Planning. P & M :- Mechanical Engineering.

Asset Class	Eligibility Qualification	Experience in specified disclipline
Land and building	1)Graduate in Civil engineering,Architecture or Town planning or equivalent	5 years
	2)Post Graduation on above courses & also in valuation of Land and building or real estate valuation (a 2 yr full time Post graduation Course)	3 years
Securities or Financial Assets	1)Members Of ICAI,ICSI,ICMAI ,Master of business admininstration or Post graduate diploma in Business management(specialisation in finance) 2) Post graduate in Finance.	3 years

Any other asset class along with qualification and experience in accordance with rule 4 as may be specified byCG.