

Summary of valuation

Asset and Liab	Exit Tax	Black Money	(A+B - L)	Slump Sale
	34.944% of Accreted income	30% X value of undisclosed asset		FVC [Higher of FMV 1 and FMV 2] Less: Net Worth
Assets				
Exclude	- Agricultural - Prior Period - Transfer (12m) - TDS & Adv Tax - Def. expense	N.A.	- TDS & Adv Tax - Def. expense	Income Tax Paid and Deferred Asset
Quoted Sec. (incl. shares)	Average lowest and highest price	Average lowest and highest price	FMV	FMV as per Rule 11UA
Unquoted Shares	(A+B - L) * PV/PE	(A+B - L) * PV/PE		
Unquoted securities (other than shares)	OMV	OMV		
Immovable Property	Higher of OMV and SDV	OMV	FMV	SDV
Bullion, jewellery, etc. or any other artistic work	-	OMV	FMV	OMV
Any other asset	OMV	OMV	Book Value	Book Value
Liability				
Liability	Book value	NA	Book value	Book value
Liab excludes	Excludes: (i) Capital fund or corpus. (ii) R&S (iii) Contingent liability (iv) Provision for unascertained liabilities & taxation	NA	(i) Amount set apart for dividend on ESC and PSC (ii) R&S (iii) Contingent liabilities [except dividend arrears - ESC] (iv) Provision for unascertained liabilities & taxes	(i) PUESC (ii) Provision for undeclared dividend on ESC or PSC (iii) R&S (iv) Contingent liabilities [except dividend arrears on cum. pref. shares.] (v) Provision for unascertained liabilities & taxes