



“How to prepare and qualify the Valuation Exam of IBBI”

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Global Corporate Trainer and Inspirational Speaker
Author of, “Finance For Value Creation” and “You Are A Born Winner”

Our Vision & Mission

**Knowledge of Finance and Awareness of Work
Life Balance to Everyone.**

Our Beliefs & Values

**Leaders only do right things and in right way.
Grass grows by itself, mango trees need to be
planted and nurtured.**

What is Valuation and why Valuation?

- Valuation is much more than a mere Valuation exercise.
- Valuation is to assess the value in every situation and then take the decision accordingly.
- It is an art & science of finding a reference point for taking a decision
- It is in the centre of every business decision, organic as well as inorganic
- It is the main business decision driver
- It is the prime tool for any business decision making
- Valuation is to assign a value to a situation for arriving at a decision
- **This assignment of value to any situation may be at conscious level or subconscious level**

Eligibility

- Graduates with 5 years of post-qualification experience and
- Post graduates including CAs/CSs/CMAs with three years' of post qualification.
- Prior completion of a mandatory 50 hours Class room training with a IBBI Recognised RVO.

Part-1:

Strategy for how to prepare for the Valuation Exam?

Degree and priority order of preparation

1. **Professional:** Prepare exhaustively well.
 2. **High:** Need extra attention and time
 3. **Normal:** Relatively easier as you may be already aware of these topics.
 4. **Check Input-Output Ratio :** Decide how much time to spend here?.
- Do not be obsessed with MCQ database, until you have gained conceptual understanding of all Valuation related topics.

First prepare the topics marked as “Professional” and then the rest in that order.

Approach to preparation for all topics

- 1st reading will be plain reading when not much may be understood.
- 2nd reading will be with **highlighting** important contents
- 3rd reading with making notes and **identifying difficult topics to work more on them later.**
- For the 4th time, reading the notes will be enough.
- In 5th reading, even by looking at the notes you will know the answer. **You should reach to this point for getting success in this exam..**

Keep looking for possible questions and noting the same during the process of the above preparation.

**Topic wise discussion on: Syllabus, Weightage
and the priority order for preparation.**

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
1.	Macro Economics	3	<ul style="list-style-type: none"> • National Income Accounting • Basics of Fiscal Policy • Basics of Monetary Policy • Understanding Business cycles 	Pick up any basic book on Macro Economics by an Indian Author.	<ul style="list-style-type: none"> • These four marks come rather easily and help in taking the score beyond 60. 	High

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
2.	Finance	3	<ul style="list-style-type: none"> • Basic Concepts of Finance • Decisions in Finance • Financial Markets and Securities Markets 	<p>Any good book on Financial Management.</p> <p>“Finance For Value Creation”, by Pramod Jain will also be useful.</p>	<ul style="list-style-type: none"> • Not much is required to be done as being CA/CS/CMA that knowledge is already with us. • Make notes simultaneously, in the first reading itself so that you do not have to refer the book again. 	Normal

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
3.	Professional Ethics and Standards	3	<ul style="list-style-type: none"> • Model Code of Conduct as notified by MCA • Other Engagement Considerations 	<ul style="list-style-type: none"> • Download a copy of the Registered Valuers and Valuation Rules, 2017 	<ul style="list-style-type: none"> • This preparation will also be useful in the context of General Laws. • This topic is important from the practice point of view also. 	Professional

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
4.	Financial Statement Analysis	3	<ul style="list-style-type: none"> • Assets, Liabilities, Income and Expenses • Performance Analysis, • Capital Structure Analysis • Credit Analysis • Cash Flow Analysis 	<p>Any good book on Financial Management.</p> <p>“Finance For Value Creation” by Pramod Jain will also be useful.</p>	<ul style="list-style-type: none"> • low lying fruits and hence should be prepared well and encashed. • Will also be useful in solving the Case Studies and also in carrying out Valuations in real life. 	High

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
5.	General laws and Judicial Pronouncements	17	1) Registered Valuers and Valuation Rules, 2017 <ul style="list-style-type: none"> • Valuation Standards • Registered Valuers Organisation • Registration of Valuers • Asset Classes 	Registered Valuers and Valuation Rules, 2017	<ul style="list-style-type: none"> • highly important from the practice point of view also. 	Professional

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
4) The Transfer of Property Act, 1882 <ul style="list-style-type: none"> • Definition of Immovable Property • Transfer and Sale of Property • Rights and Labilities of Buyer and Seller • Mortgage of Property • Rights and Liabilities of Mortgager and Mortgagee • Gift of Immovable Property • Lease 	Bare Act	Need to prepare only the sub topics mentioned here.	Check Input-Output

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
5) Indian Stamps Act, 1899 <ul style="list-style-type: none"> • Basics of Indian Stamp Act • Valuation for Duty • Instruments on which duty is levied 	Bare Act	Need to prepare only the sub topics mentioned here.	Check Input-Output

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
6) Income Tax Act, 1961 <ul style="list-style-type: none"> • Taxes on Individuals • Taxes on Companies and other entities • Heads of Income- Salary, House Property, Business Income, Capital gain and Income from other sources • Clubbing and Set off provisions 	Bare Act	<ul style="list-style-type: none"> • Need to prepare only the sub topics mentioned here. 	Normal

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
7) Insolvency and Bankruptcy Code, 2016 <ul style="list-style-type: none"> • Corporate Insolvency Resolution • Corporate Liquidation 	Pick up any latest Book on IBC 2016 inclusive of Rules and Regulations upto a latest date.	Prepare only the provisions relating to Corporate Insolvency Resolution and Corporate Liquidation. In case if you have already cleared the Insolvency Exam , browsing through those notes will serve the purpose.	Professional

IRPs are required to appoint to RVs in cases of CIRPs

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
8) Judicial Pronouncements Important Judicial Precedents of Valuation	Orders of the 6 judicial pronouncements	Focus on the judicial pronouncements as prescribed in the course syllabus: 1. Hindustan Lever Employees Union Vs. Hindustan Lever Ltd. & others. 2. Miheer H Mafatlal V. Mafatlal Industries Ltd. (SC) 3. Brook Bond Lipton India Ltd. 4. Dinesh Vrajlal Lakhani V. Parke Davis India Ltd (Bom HC) 5. Dr. Mrs. Renuka Datla V. Solvay Pharmaceutical BV & others 6. GL Sultania and Another Vs. SEBI	Professional

Important Note:

Browsing through all the notes which you prepared for the Insolvency Exam, will also be useful for preparation of all applicable statutes in this Exam.

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
6.	Overview of Valuation	4	<ul style="list-style-type: none"> • Meaning of Value • Premise of Valuation • Purpose of Valuation • Valuation Engagements • Valuation Process • Valuation Report • Documentation 	<p>Start with IndAS 113 on Measurement of Fair Value and Valuation Standards by ICAI.</p> <p>For other topics here, any good book on Valuation should be fine.</p> <p>Book on Valuation by Damodaran, for this Exam, is a bit too advance.</p>	<p>Obtain excellent conceptual clarity of all the aspects mentioned here as this will also be helpful in solving the case studies.</p>	Professional

This is from where the real Valuation Topics start

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
7.	Valuation Approaches and Methodologies	3	<ul style="list-style-type: none"> • Income Approach • Market Approach • Cost Approach <p>For both tangible as well as intangible assets.</p>		<p>Learn and practice, practice and practice.</p> <p>Three case studies which appear in the Exam of 20 marks, relate to different methodologies of valuation under any of these three Approaches.</p>	Professional

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
8.	Valuation Application	33	1) Equity / Business Valuation <ul style="list-style-type: none"> • Analysis of Business Environment • Entity's Business Strategy Analysis • Business Combination- Amalgamation, Merger, Demerger, Arrangement & Restructuring • Financial Forecasting • Cash flow Analysis • Appropriate Cost of Capital / Rate of Return • Valuation Adjustments 		<p>Obtain excellent conceptual clarity of all the aspects as the same will also be helpful in handling the valuation related Case Studies besides answering MCQs.</p> <p>With more focus on Cost of Capital.</p>	Professional

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
2) Fixed Income Securities <ul style="list-style-type: none"> • Types of Fixed Income Securities • Types of Different Debt Instruments • Terms used in Fixed Income Securities • Credit Rating of Bonds • Embedded Options • Interest Rate Derivative Products • Related FIMMDA Circulars 	Any good book on advanced financial management will serve the purpose.	Obtain excellent conceptual clarity and then practice, practice and practice. Initially, these topics may appear dry.	Professional

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
3) Option Valuation <ul style="list-style-type: none"> ● General Principles ● Option Valuation Models ● Black and Scholes Valuation Methodology ● Black and Scholes Merton Option Pricing Method ● Binomial Tree Method ● Monte Carlo Simulation 	Any book on Advanced Financial Management.	Extremely important part of the Valuation exam and also practice as a valuation professional. These topics appear a bit complex to understand in the beginning.	Professional

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
4) Valuation of other Financial Assets and Liabilities	Any book on Advanced Financial Management or Valuation will be fine.	Obtain excellent conceptual clarity of all the aspects.	Professional

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
5) Intangible Assets <ul style="list-style-type: none"> • Nature and Classification of Intangibles • Identification of Nature of Intangible Assets • Purpose of Intangibles Valuation 	Any book on Advanced Financial Management or Valuation will be fine.	A sizable part of the valuation profession and practice comprise of Intangible assets. In principle, the approaches and methods of valuation are same.	Professional

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
<p>6) Valuation Application: Situation Specific Valuation</p> <ul style="list-style-type: none"> ● Business Combination, Amalgamation, Merger, Demerger, Arrangement & Restructuring ● Distressed Asset Valuation ● Start-up Entities Valuation ● Valuation of Small and Medium Enterprises ● Valuation of Cyclical Firms ● Valuation of Investment Entities ● Valuation for Insurance Coverage 	<p>Any book on Valuation will be fine.</p>	<p>Obtain excellent conceptual clarity.</p> <p>In principles the Approaches and Methods of valuation are same as applicable to other situations</p>	<p>Professional</p>

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
<p>2) The Companies Act, 2013</p> <ul style="list-style-type: none"> ● Chapter IV - Share Capital and Debenture ● Chapter XV - Compromise Arrangements and Amalgamation and Relevant Rules ● XVII - Registered Valuers; ● The Companies (Registered Valuers and Valuation) Rules, 2017 ● Chapter XX - Winding Up 	<p>Any latest edition of Companies Act, 2013</p>	<p>Restrict your preparation to the given topics only.</p>	<p>High</p>

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
3) SEBI Regulations <ul style="list-style-type: none"> ● SEBI (ICDR), 2009 ● SEBI (LODR), 2015 ● The SEBI (Prohibition of Insider Trading) Regulations, 2015 ● SEBI (Share based Employee Benefits) Regulation, 2014 ● SEBI (SAST) Regulations, 2011 ● SEBI(Delisting) Regulations ● ESOP Valuations 	download these regulations from the website of SEBI.	These topics are very much important from the perspective of practice as a Valuation Professional.	Check Input-Output ratio and allocate time accordingly.

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
<p>4) RBI and FEMA Regulations</p> <ul style="list-style-type: none"> ● FEMA (Transfer or Issue of Security by a Person Resident Outside India), Regulations, 2017 ● Foreign Direct Investment (Pricing Guidelines) ● Direct Investment by Residents in Joint Venture/ Wholly Owned Subsidiary abroad. ● Prudential Norms for Classification, Valuation and Operation of Investment Portfolio by Banks. ● Guidelines on Sale of Stressed Assets by Banks 	<p>download these regulations from the website of RBI.</p>	<p>These topics are very much important from the perspective of practice as a Valuation Professional.</p>	<p>Check Input-Output ratio and allocate time based on its availability with you.</p>

Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
<p>5) Income Tax and Other Statues</p> <ul style="list-style-type: none"> • taxes on individuals; • taxes on companies; • taxes on partnership firms; • heads of income- income from salary; income from house property; income from profits; gains of business or profession; income from capital gains and income from other sources; • clubbing and set off provisions; • Double Taxation Avoidance Agreement; • Valuation under Rule 11UA of Income Tax Act; • taxation on transfer of business; transfer pricing issues; • employee stock option plan or scheme 	<p>Refer any book on Income Tax</p>	<p>Confine your preparation to the given topics.</p>	<p>Average</p>

Topic No.	Main Topics	Weight (%)	Sub Topics	Books / Material to refer	Approach to preparation	Degree of preparation required
10.	Case Studies. This section will have 3 case studies for application of valuation techniques.	26	<p>One case study with six 2-mark questions, for 12 marks.</p> <p>One case study with four 2-mark questions, for 8 marks.</p> <p>One case study with three 2-mark questions, for 6 marks.</p>	CFA's Equity Assets Valuation Workbook by Jerald E Pinto.	<p>Solving these case studies correctly, prove to be the Exam clincher in most cases.</p> <p>Do not leave Case studies for the end.</p>	Absolutely professional

Being able to solve these case studies is real Match (Exam) Winner.

Part-II:

“Strategy for two hours of taking the Valuation Exam”

Part-IV: “Strategy in tackling the IBC as well as the Valuation Exam”

1. **75% depends on** “how well you have prepared for it” and **25% depends** on how well you tackle the actual Exam.
2. The 25% part, makes the real difference.
3. It is **not important as to how many questions you attempt**, what is important is, how many questions you attempt correctly,
4. Negative marking of 0.25 marks, can be really killing.
5. For example, **attempted all questions, answered questions worth 67** marks correctly and **33 marks** wrongly.
6. 33 questions answered wrongly will eat **8.25 marks**, as a consequence, actual score will be **58.75 i.e. (67-8.25)**.
7. So how to avoid this mishap?
8. Just follow the following strategy with whatever modifications, you may feel appropriate.....

Part-IV: “Strategy in tackling the IBC as well as the Valuation Exam”

9. Answer only those questions about which **you are 100%** sure, the principle of **“First time right”**.
10. If you are not sure about a question, **“mark it for review”**.
11. And when are sure that, **you definitely do not know the answer of it, just skip it.**
12. Now after completing the entire paper, by clicking the **review icon** you will see on screen:
 - Number of questions **you have attempted**, about which you are absolutely sure that the answers are right.
 - Number of questions, you have **kept open for review** and
 - Number of questions, you have **not attempted** at all

Part-IV: “Strategy in tackling the IBC as well as the Valuation Exam”

13. Three likely scenarios:

- **First Scenario** - Let us assume that the total no. of questions for which you are absolutely confident, is 65,
- **Second scenario**, the total no. of questions for which you are absolutely confident, is 55, now your task is to just ensure that out of the questions which you have **marked for review**, you are able to **answer about 8-10 questions** correctly, if it is more, so much better.
 - So, now read the questions and the multiple choices very very carefully, use **logic of elimination** of wrong options and thereby try and reach to the correct answer.
 - Please **don't try guess work (mutka)**, it can be dangerous.
- **Third Scenario** -the total no. of questions for which you are absolutely confident, is 45.

Future of Valuation Profession – Sky is the limit

- Ever-growing landscape of M&A
 - Local
 - Global
- Financial Reporting requirements
 - Increasing Fair Value based Reporting
 - Report Goodwill / Bargain Price
 - Impairment recording
 - Progression in IndAS application
- Valuation requirements under IBC 2016
 - IRP/RP required to appoint two RVs
 - Valuation of PEFU transactions
- Growing regulatory requirements under:
 - Companies Act
 - Income Tax Act
 - FEMA Regulations
 - SEBI Regulations
 - Directions by courts for dispute resolution,
 - Arbitration or liquidation value assessment
- Progressive all the authorities will align with the Valuation Rules 2017
- Financing
 - Bankers, PEs, VCFs
- Corporate Governance – No longer a lip service
 - Independent Directors demand it

Introduction of Programme Facilitator,

CA Pramod Jain

Chartered Accountant, Valuation Professional,
Insolvency Professional and Independent Director

Global Corporate Trainer and Inspirational Speaker

Author of, “Finance For Value Creation” and “You Are A Born Winner”

Brief Introduction – CA Pramod Jain

1. Initially, worked for **20 years as Finance Head, Legal Head & Company Secretary** with Indian and MNCs including **ArcelorMittal, world's largest Steel & Mining Company.**
2. In August 2004, changed track to pursue passion of teaching and training.
3. Delivered Training Workshops & Seminars in more than 50 locations throughout the Globe including **USA, Canada, Brazil, Mexico, Luxembourg, Dubai, France, Costa Rica, West Indies, Germany, South Africa, Singapore, Malaysia and Russia.** Have trained over one lakh people in Finance and 10000 in Work Life Balance, across five continents.
4. **Business and Life Coach for Industrialists, Businessmen, Professionals, Entrepreneurs, Board Members and CEOs.**
5. **Currently, practicing as a Chartered Accountant, Valuation Professional, Independent Director and Insolvency Professional,** advising corporates world over on different financial and commercial matters.
6. Currently on the Board of Directors of **Suratwala Business Group Ltd,** a BSE & NSE listed company as **Independent Director and Chairman of Audit Committee and Nomination & Remuneration Committee.**
7. Possess 16 qualifications including **CA, CS, CMA, PGDFA, CFA, MBA and LL.B.**
8. Have been a Faculty with Management Schools / Univ in Indian and abroad including ICAI, ICMAI, ICSI, RVOs & IPAs.
9. Have been a Faculty with MCCIA, TMTC, SBI Training Centre, NIA, YASHADA and Institute of Directors (IOD).
10. A Passionate Cyclist and Marathoner. Have cycled more than 50000 KM and ran 7000 KM in last seven years.
11. Enjoy regularly the games of Tennis, Squash and Golf.
12. Practitioner and Teacher of Yoga, Pranayama & Meditation with sessions delivered across the globe.
13. Specializing in Business Valuations, Indian Accounting Standards (IndASs) & IFRSs and Corporate Training
14. Have over 23000 Followers on LinkedIn, 5000 on Facebook and 4000 plus on YouTube
15. My YouTube Channel has over 1500 videos on Finance & Valuations.
<https://www.youtube.com/channel/UCvZDIzA75gE56nnb1XwvrNA>.
16. To know more about me, click on: <https://www.linkedin.com/in/capramodjain/>
17. **Have authored two bestseller books, “Finance for Value Creation” & “You Are A Born Winner”.**

Finance Programmes on following topics

1. Finance for Non-Finance
2. Demystifying Numbers for Value Creation
3. Finance for Decision Making & Value Creation
4. Going Beyond Numbers
5. IFRS Workshops
6. IndAS Workshops
7. Workshop on SOX
8. Corporate Restructuring for higher Value Creation
9. Efficient Working Capital Management
10. Strategic Cost & Management Accountancy
11. Run your business as world class companies do.
12. Finance for Entrepreneurs & Start Ups
13. How to grow business, manifolds
14. How to multiply profits using PARTA
15. Strategic Finance for Corporate Leadership
16. How to turn a Business around?
17. Equity Research & Business Valuations
18. Managerial Remuneration under Companies Act.
19. CSR and Profit U/S 198 of Companies Act.
20. Finance For all-round Success in Business.
21. All about Accounts & Finance for MSME Executives
22. Strategic Understanding of Financial Statements
23. Risk Management and Mitigation Strategies
24. Financial Analysis for Decision Making
25. Business Valuation for Corporate Restructuring
26. Financial Analytics
27. Finance for HR
28. Finance for Sales & Marketing
29. Train the Trainers in Finance
30. Finance for Engineers
31. Finance for Board Members / Company Directors
32. Workshop on IBC Code 2016
33. Workshops for Registered Valuation Examination
34. Corporate Governance & Business Ethics
35. Macro-Economics & Business Valuations
36. Financial Literacy & Driving Financial Performance
37. This is how CFOs look at Financial Statements
38. Finance for MSMEs Leadership
39. Strategic Finance for Business Leadership
40. Derivatives Simplified for Risk Management
41. How to increase Valuations of your Business.
42. Balance Sheet and Financial Planning
43. Related Party Transactions & Audit Committee
44. Strategic Understanding of Performance Measurement

Signature Program : Series of Workshops on Business Valuations

1. Overview of Valuation
2. Strategy for preparation of Valuation Exam of IBBI.
3. Finance and Financial Statement Analysis
4. Valuation Approaches and Methods thereunder
5. Valuation Application
6. Valuation Application - Fixed Income Securities
7. Valuation Application – Intangible Assets
8. Valuation Application – Situation Specific Valuation
9. Valuation Application - Equity Research & Business Valuations
10. Valuation Application - Corporate Restructuring and Business Valuations

11. Introduction to the following IndAS from valuation perspective
12. Valuation of other financial assets and liabilities:
13. Valuation of other instruments like financial guarantees and warranties
14. Derivatives and Option Valuations
15. Macro Economics and Business Valuations
16. Professional/Business Ethics and Standards for Valuation Professionals
17. Valuations provisions under Income Tax Act, 1961
18. Valuations provisions under SEBI Regulations
19. Valuations provisions under RBI and FEMA, 1999
20. Valuation of ESOPs under 1) SEBI Regulations, 2) IndASs, 3) Income Tax Act, 4) FEMA and Companies Act.

Signature Program : Workshops on 39 IndASs/IFRSs

1. Presentation & Disclosures

1. IndAS 1 – Presentation of Financial Statements
2. IndAS 101 – First Time Adoption of IndASs
3. IndAS 7 - Statement of Cash flow
4. IndAS 24 - Related Party disclosures
5. IndAS 33 – Earning Per Share
6. IndAS 34 – Interim Financial Reporting
7. IndAS 103 – Business Combinations
8. IndAS 108 - Operating Segment

2. SFSs & CFSs related

1. IndAS 27 – Separate Financial Statements
2. IndAS 28 – Investments in Associates & Joint Ventures
3. IndAS 110 – Consolidated Financial Statements
4. IndAS 111 – Joint Arrangements
5. IndAS 112 – Disclosure of interests in other Entities

3. Financial Instruments

1. IndAS 109 – Financial Instruments
2. IndAS 32 – Financial Instruments : Presentation
3. IndAS 107 – Financial Instruments : Disclosures

4. Accounting Treatment

1. IndAS 8 - Accounting policies, Changes in Accounting Estimates & Errors
2. IndAS 10 - Events after the reporting period
3. IndAS 20 – Accounting for Govt. Grants and disclosure of Govt. Asst.
4. IndAS 102 – Share Based Payments
5. IndAS 113 – Fair Value Measurement

5 Profit & Loss Statement

1. IndAS 12 – Income Taxes
2. IndAS 19 – Employee Benefits
3. IndAS 21 – The effects of changes in Foreign Exchange Rates
4. IndAS 23 – Borrowing Costs
5. IndAS 115 – Revenue from Contract with customers
6. IndAS 116- Leases

6. Balance Sheet

1. IndAS 2 – Inventories
2. IndAS 16 – Property Plant & Equipment
3. IndAS 36 - Impairment
4. IndAS 37 - Provisions & Contingencies
5. IndAS 38 – Intangible Assets
6. IndAS 40 – Investment Property
7. IndAS 41 – Agriculture

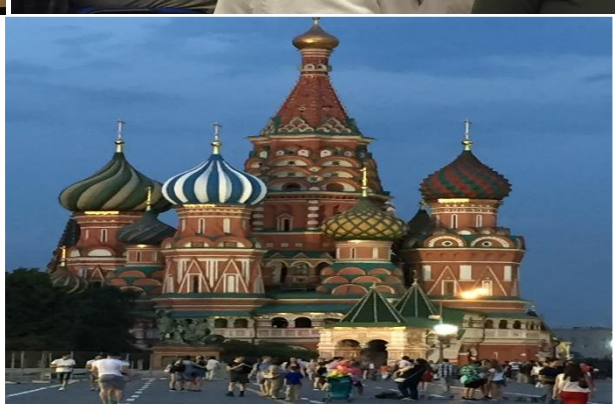
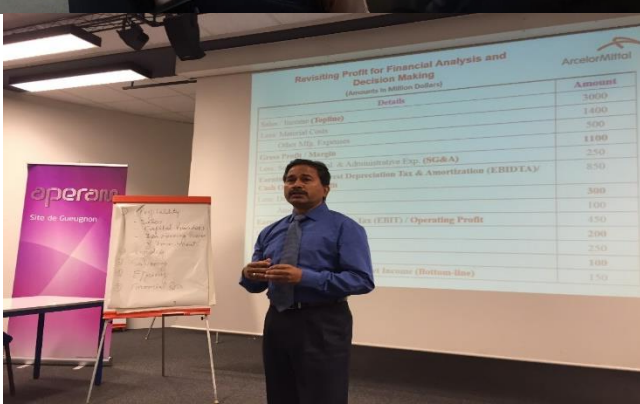
7. Special situations

1. IndAS 29 – Financial Reporting in Hyperinflationary Economies
2. IndAS 117 – Insurance Contracts
3. IndAS 105 – Non Current Assets Held for Sale & Discontinued Operations
4. IndAS 106 – Exploration for and Evaluation of Mineral Resources
5. IndAS 114 – Regulatory Deferral Payments

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5. Paris, Metz, Saint Denis & Gueugnon in France
6. Krakow and Katowice in Poland
7. Zurich in Switzerland
8. Prague and Ostrava in Czech Republic
9. Budapest in Hungary
10. Vienna in Austria
11. Bratislava in Slovakia
12. Kriviy Rih in Ukraine
13. Temirtau in Kazakhstan
14. Belo Horizonte, Sao Paulo and Tubarao in Brazil
15. Lazaro Cardenas in Mexico
16. Hamilton, Montreal, Quebec & Toronto in Canada
17. Dubai in UAE and Abu Dhabi
18. Colombo in Sri Lanka
19. Kuala Lumpur in Malaysia
20. San Jose in Costa Rica
21. Panama City in Panama
22. Point Lisas in Trinidad & Tobago
23. Vanderbijlpark and Newcastle in South Africa
24. Luxembourg and Esch in Luxembourg
25. Moscow in Russia
26. Singapore
27. London in United Kingdom
28. Pontedera in Italy
29. Maiduguri and Kano in Nigeria
30. Mumbai, Delhi, Kolkata , Chennai and many other locations in India

Following slide shows a collage from my trainings delivered globally



Join me on YouTube and LinkedIn

My YouTube Channel has over 1500 videos on various aspects relating to.....

Finance, Management, Leadership, Work Life Balance and Valuations

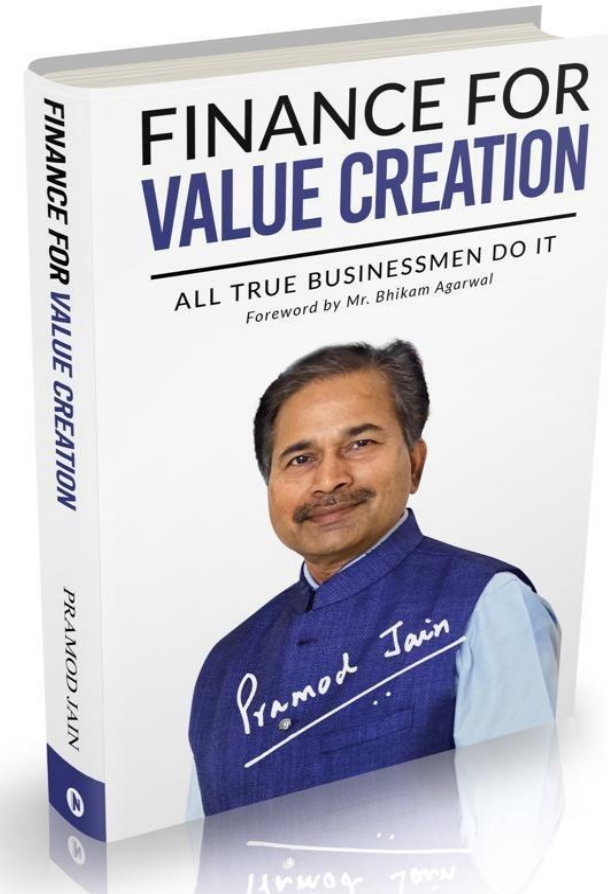
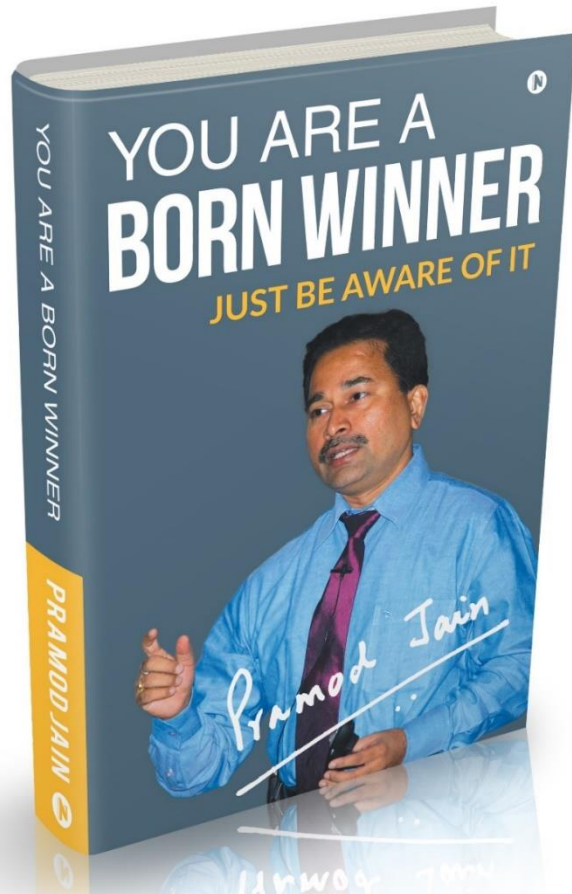
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CA Pramod Jain



Have authored two books,
“Born Winner” to excel in Personal Life and “Value Creation” to
Excel in Business & Professional Life.



Both books are available on Amazon and Flipkart.



“Thank You”

**Opportunities always come with
Responsibilities.**

**Let Us Collaborate and Make The
Difference**

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You are welcome to connect with us on:



CA Pramod Jain

