

# Property, Plant, and Equipment Revaluation Statement

Date of Revaluation: \_\_\_\_\_

## 1. Statement Details

Asset Description	Cost / Carrying Amount		Accumulated Depreciation		Net Book Value Before Revaluation	Revalued Amount	Increase / (Decrease)
	Original Cost	Carrying Amount	To Date	After Revaluation			
Land	_____	_____	_____	_____	_____	_____	_____
Building	_____	_____	_____	_____	_____	_____	_____
Plant & Machinery	_____	_____	_____	_____	_____	_____	_____
Furniture & Fixtures	_____	_____	_____	_____	_____	_____	_____
Total	_____	_____	_____	_____	_____	_____	_____

## 2. Revaluation Basis and Methodology

The revaluation of property, plant, and equipment was carried out in accordance with relevant accounting standards, based on the fair value approach as determined by independent valuation or relevant market evidence.

## 3. Certification

\_\_\_\_\_  
Valuer / Appraiser Name

\_\_\_\_\_  
Authorized Person (Company)

## Important Notes

- Revaluation should be performed by a qualified, independent valuer.
- The resulting increase or decrease in asset value must be recognized in accordance with applicable accounting standards (e.g., IAS 16).
- Proper documentation and board approval should be maintained for audit purposes.
- Disclosures related to the revaluation basis, date, and valuer must be included in the financial statements.