

# Reconciliation Statement Format â€“ Carrying Amount vs. Fair Value

As at 31 March 2024

S.No.	Particulars	Carrying Amount (INR)	Fair Value (INR)	Difference (INR)	Remarks
1	Property, Plant & Equipment	8,500,000	8,900,000	400,000	Increase due to revaluation
2	Investment Property	2,200,000	2,500,000	300,000	Fair value assessment
3	Financial Assets	1,150,000	1,170,000	20,000	Market value adjustment
4	Intangible Assets	450,000	420,000	-30,000	Amortization considered
Total		12,300,000	12,990,000	690,000	

Important Notes:

- Reconciliation is performed to ensure amounts as per books (carrying value) reflect their fair value as of reporting date.
- Differences may arise due to market movements, revaluations, or impairment assessments.
- This statement supports transparent financial reporting and compliance with accounting standards (e.g., Ind AS/IFRS).
- All valuations should be supported by adequate documentation or external valuations, where necessary.
- Review and approval by management is recommended prior to disclosure.